



# Board Meeting

April 6, 2023 at 5:30 p.m.

Fresno EOC Board Room

1920 Mariposa Street, Suite 310

Fresno, CA, 93721

Join Zoom:

<https://fresnoeoc.zoom.us/meeting/register/tZludO2vqDgsGNBEc2F3i88tLI99f7dlzdSq>



## BOARD MEETING AGENDA

APRIL 6, 2023 AT 5:30 PM

<b>1. CALL TO ORDER AND COMMUNITY ACTION PROMISE:</b>	Action	Presenter
Community Action changes people's lives, embodies the spirit of hope, improves communities, and makes America a better place to live.		
We care about the entire community, and we are dedicated to helping people help themselves and each other.		
<b>2. ROLL CALL</b>		
A. Board and Committee Meetings Monthly Attendance Record - 6		
<b>3. APPROVAL OF FEBRUARY 18, 2023 MINUTES</b>		
A. Board and Committee Meetings Monthly Attendance Record - 12	Approve	
<b>4. PUBLIC COMMENTS</b>		
(This is an opportunity for the members of the public to address the Board on any matter related to the Commission that is not listed on the Agenda.)		
<b>5. ADDITIONS TO THE AGENDA</b>		
(The Board may add an item to the agenda if, upon a two-thirds vote, the Board finds that there is a need for immediate action on the matter and the need came to the attention of the Board after the posting of this agenda.)		
<b>6. POTENTIAL CONFLICT OF INTEREST</b>		
(Any Board Member who has a potential conflict of interest may now identify the item and recuse themselves from discussing and voting on the matter.) (FPPC §87105)		
<b>7. TRANSFORMING AND INSPIRING</b>		
A. Health and Heal Services - 17	Information	Thomas
<b>8. HEALTH SERVICES</b>	Ratify	Lazzarini
A. Pioneering Ideas: Exploring the Future to Build a Culture of Health Call for Progress Grant Application for RWJ Foundation - 18		
B. Office of Strategic Coordination, National Institutes of Health ComPASS OTA-22-007 - 20		

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## 9. HEAD START 0-5

Ratify

Pineda

A. State of California Department of Social Services (CSDD) CCTR  
2023-2024 Contract - 23

B. California State Preschool Program (CSPP) 2023-2024 Contract - 24

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## 10. 2023 BOARD MEETING SCHEDULE

A. 2023 Board Meeting Schedule - 25

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Approve

Hayes

## 11. ACCESS PLUS CAPITAL

A. Access Plus Capital - 26

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Information

Reyes

## 12. APPROVAL OF CONSENT AGENDA

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

### A. Human Resources Committee Items: March 6, 2023

Approve

McCoy

1. September 12, 2022 Human Resources Meeting Minutes - 59
2. HR Scorecard – Q4 2022 (Information) - 61
3. Retirement Plan Reporting (Information) - 68

### B. Finance Committee Items: March 8, 2023

Approve

Garabedian

1. February 8, 2023 Finance Committee Meeting Minutes - 69
2. Financial Reports: December 2022/January 2023 - 72
3. Non-Competitive Procurement (Information) - 84
4. Health Insurance Report (Information) - 85
5. Agency Investment Report (Information) - 89
6. Program Variance Report (Information) - 90

### C. Bylaws Committee item: March 16, 2023

Approve

Rodgers

1. November 2, 2022 By-Laws Committee Meeting Minutes - 92
2. Election Materials - 94
3. Board Self-Assessment - 103
4. Bylaws Charter Update - 109
5. 2023 Expiring Terms (Information) - 114
6. Board Retreat Survey Results (Information) - 115

### D. Program Planning and Evaluation Committee Items: March 27, 2023

Approve

Arambula

1. December 5, 2022 Program Planning and Evaluation

Committee Meeting Minutes - 120

2. Energy Services: 2023 Emergency Supplemental Low-Income Home Energy Assistance Program (ELIHEAP) - 122

3. Energy Services: 2023 Department of Energy Weatherization Assistance Program - 127

4. Training And Employment Services: Youth Program Services - 128

5. Local Conservation Corps: YouthBuild Program - 134

6. Local Conservation Corps: California Community Reinvestment Grants Program - 137

7. Sanctuary And Support Services: Stop The Hate Services for Survivors and Prevention Funding - 140

8. Transit Systems: Central Valley Regional Center Urban and Rural Contracts - 143

9. Sanctuary And Support Services: Project HOPE Bridge Housing Update (Information) - 144

10. 2021 – 2022 Low-Income Home Energy Assistance Program (LIHEAP) Data Report (Information) - 145

11. Women, Infants & Children: Financial Management Review - 153

12. Equity And Impact: Grant Tracker (Information) - 154

#### **E. Audit Committee Items: April 3, 2023**

**Approve**

**Hayes**

1. June 1, 2022 Audit Committee Meeting Minutes - 159

2. Financial Audit Reports: December 2021 - 160

#### **F. Head Start County-Wide Policy Council Items**

**Approve**

**Brown-Jenkins**

1. Head Start 0 to 5 Recruitment and Enrollment Policy - 242

2. Head Start 0 to 5 COVID-19 Mitigation Policy - 249

3. Program Update Report (PUR) for January 2023 (Information) - 254

#### **G. Advisory Board Minutes**

**Accept**

1. June 15, 2022 Local Conservation Corps Advisory Board Minutes - 258

2. August 17, 2022 Local Conservation Corps Advisory Board Minutes - 262

3. December 8, 2022 Sanctuary and Support Services Advisory Board Minutes - 265

4. Sanctuary and Support Services Advisory Board Bylaws - 269

5. February 7, 2023 Head Start County Wide Policy Council Minutes - 274



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### 13. CHIEF EXECUTIVE OFFICER'S REPORT

A. CEO Report - 280

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### 14. COMMISSIONERS' COMMENT

Hayes

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### 15. NEXT MEETING:

Thursday, May 4, 2023 at 5:30 p.m. in the Board Room.

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### 16. ADJOURNMENT

## BOARD OF COMMISSIONERS ROLL CALL 2023

#	Commissioner	Term Expiration	Target Area / Appointing / Nominating Org.	1/18	2/18	4/6	5/4	8/3	10/5	12/7
1	ARAMBULA, AMY	Dec 2023	31st Assembly District	0	X					
2	BAINES, OLIVER	Dec 2023	16 <sup>th</sup> Congressional District	0	0					
3	BONNER, ALYSIA	Dec. 2024	Target Area F	0	0					
4	BROWN, EARL	Dec 2024	Target Area G	0	X					
5	BROWN-JENKINS, ZINA	Dec 2024	Head Start CWPC	0	0					
6	GARABEDIAN, CHARLES	Dec 2023	Board of Supervisors	0	0					
7	HAYES, LINDA R.	Dec 2024	Target Area H	0	0					
8	JAIME-MILEHAM, LUPE	Dec 2024	FCSS	X	0					
9	KING BRIAN	Dec 2023	Mayor's Appointment	X	0					
10	LEON, REY	Dec 2024	Target Area B	X	0					
11	MARTINEZ, DANIEL	Dec 2023	Target Area D	0	X					
12	MARTINEZ, JAMES	Dec 2023	Fresno Reel Pride	0	0					
13	MCALISTER, BRUCE	Dec 2023	West Fresno Faith Based Organization	0	X					
14	MCCOY, BARIGYE	Dec 2023	Board of Supervisors	X	0					
15	MITCHELL, LISA	Dec 2023	Target Area E	X	X					
16	NEIL , SHERRY	Dec 2024	Economic Development Corporation	0	0					
17	PACHECO, ALENA	Dec 2023	Target Area A	0	0					
18	PARRA, DANIEL	Dec 2024	Target Area C	X	0					
19	PIMENTEL, ROBERT	Dec 2023	SCCCD	0	X					
20	ROBLES, ITZI	Dec 2023	SEFCEDA	0	0					
21	RODGERS, JIMI	Dec 2023	Association of Black Social Workers	0	0					
22	RUIZ, DAVID	Dec 2024	Juvenile Court	N/A	X					
23	TAYLOR, STEVEN	Dec 2024	NAACP	0	X					
24	ZARATE, RUBEN	Dec 2023	14 <sup>th</sup> Senatorial District	0	X					
	Present = 0									
	Absent = X									
	Teleconference = T									

*It is the Commissioner's responsibility to check the matrix, verify accuracy and inform the Secretary or designee if any changes are needed.*

## Audit Committee Meeting Monthly Attendance Record 2023

Daniel Martinez  
David Ruiz  
Ruben Zarate  
Brian King  
Lupe Jaime-Mileham  
Daniel Parrra

January	1-Feb	22-Mar	3-Apr	May	June	July	17-Aug	Sept.	Oct.	2-Nov	Dec.	Attended
	Postpone	Postpone	X									0/3
			O									1/3
			O									1/3
			X									0/3
			T									1/3
			T									1/3

O-Present X-Absent T-Teleconference

## Bylaws Committee Meeting Monthly Attendance Record 2023

Jimi Rodgers  
Oliver Baines  
Lupe Jaime-Mileham  
Bruce McAlister  
Linda Hayes  
Lisa Mitchell

Jan.	2-Feb	16-Mar	April	May	15-Jun	July	Aug.	21-Sep	Oct.	Nov.	Dec.	Attended
	Postpone	O										1/3
		X										0/3
		O										1/3
		O										1/3
		X										0/3
		T										1/3

O-Present X-Absent T-Teleconference



## Finance Committee Meeting Monthly Attendance Record 2023

Charles Garabedian  
James Martinez  
Zina Brown-Jenkins  
Itzi Robles  
Linda Hayes  
Alena Pacheco  
Rey Leon

January	8-Feb	8-Mar	12-Apr	10-May	13-Jun	July	9-Aug	13-Sep	11-Oct	8-Nov	13-Dec	Attended
	O	O										2/10
	X	X										0/10
	O	O										2/10
	X	O										1/10
	O	O										2/10
	O	O										2/10
	O	X										1/10

O-Present X-Absent T-Teleconference

## Human Resources Committee Meeting Monthly Attendance Record 2023

Barigye McCoy  
Sherry Neil  
Jimi Rodgers  
Alysia Bonner  
Earl Brown

Jan.	9-Feb	6-Mar	April	May	5-Jun	July	Aug.	11-Sep	Oct.	Nov.	4-Dec	Attended
	Cancelled	O										1/4
		O										1/4
		T										1/4
		O										1/4
		X										0/4
O-Present	X-Absent	T-Teleconference										



## Program and Planning Evaluation Meeting Monthly Attendance Record 2023

Amy Arambula  
Robert Pimentel  
Sherry Neil  
Linda Hayes  
Alena Pacheco

Jan.	8-Feb	27-Mar	24-Apr	22-May	26-Jun	24-Jul	28-Aug	25-Sep	23-Oct	27-Nov	18-Dec	Attended
	Canceled	O										1/10
		T										1/10
		T										1/10
		T										1/10
		O										1/10

O-Present X-Absent T-Teleconference

**BOARD OF COMMISSIONERS MEETING  
February 18, 2023 at 2:00 PM****MINUTES****1. CALL TO ORDER**

Linda Hayes, Board Chair, called the meeting to order at 2:15 P.M.

**2. ROLL CALL**

**Present:** Oliver Baines, Alysia Bonner, Zina Brown-Jenkins, Charles Garabedian, Linda Hayes, Lupe Jaime-Mileham, Brian King, Rey Leon, James Martinez, Barigye McCoy, Sherry Neil, Alena Pacheco, Daniel Parra, Itzi Robles, and Jimi Rodger.

**Absent:** Amy Arambula, Earl Brown, Daniel Martinez, Bruce McAlister, Lisa Mitchell, Robert Pimentel, David Ruiz, Steven Taylor and Ruben Zarate.

**3. APPROVAL OF JANUARY 18, 2023**

Public Comment: None heard

**Motion by:** Neil      **Second by:** Brown-Jenkins

**Ayes:**.. All in favor.

**Nayes:** None heard

**4. PUBLIC COMMENTS**

Public Comment: None heard

No action required.

**5. ADDITIONS TO THE AGENDA**

Public Comment: None heard

No action required.

**6. POTENTIAL CONFLICT OF INTEREST**

There were no conflict of interest.

**7. BROWN ACT UPDATE**

The agency's Legal Counsel, Kenneth Price, provided a brief update on AB 361, SB 1100, and AB 2449 pertaining the revised Ralph M. Brown Act (Brown Act) requirements for public meeting by teleconference.



AB 361 - Provided a statutory exception, authorizing local agencies to use teleconferencing without complying with all of the Brown Act's restrictions in specified circumstances related to public health and safety emergencies. This authorization will sunset and expire on January 1, 2024.

AB 2449 - Beginning January 1, 2023, Board Members can use teleconferencing without noticing each teleconference location or making it publicly accessible, provided at least a quorum of the body participates in person at a single physical location that is identified on the agenda, open to the public, and within the boundaries of the agency, and provided that other requirements regarding accessibility are met. However, a Board Member may participate remotely only in one of two circumstances:

1. With "just cause", the member can participate remotely after giving notice as soon as possible. AB 2449 defines "just cause" as (a) a family childcare or caregiving need; (b) a contagious illness; (c) a need related to a physical or mental disability that is not otherwise accommodated; or (d) travel while on official business. The bill also limits a member to participating remotely under this provision to two meetings per calendar year.
2. In "emergency circumstances," defined as a physical or family emergency that prevents the member from attending in person, the member can participate remotely by requesting approval to do so from the Board. The Board may take action on the request as soon as possible, including at the beginning of the meeting, even if there was not sufficient time to place the request formally on the agenda.

Under either circumstance, the member in question must give a general description of the circumstances relating to their need to appear remotely, but need not disclose any medical diagnosis, disability, or other confidential medical information.

In addition, AB 2449 provides that a member cannot participate solely by teleconference under the new teleconference framework more than 20% of the agency's regular meetings.

SB 1100 amends the Brown Act to provide clarification regarding the authority of Board of Commission to remove a disruptive member of the public from an open meeting, in order to maintain order during the meeting. Under this amendment to the Brown Act, when a member of the public is disruptive in a meeting, a governing body must warn them that their behavior is disruptive and that if they do not stop their behavior, the Board may remove them from the meeting. If the member of the public does not promptly cease their behavior, the Board Chair may order their removal. SB 1100 defines disruptive behavior as behavior that "actually disrupts, disturbs, impedes, or renders infeasible the orderly conduct of the meeting," including but not limited to, behavior that, (1) violates one of the governing body's regulations addressing the conduct of open meetings, or (2) a reasonable observer would perceive as a threat to use force by that member of the public.

Public Comment: None heard.

No action required.

## 8. SEATING OF COMMISSIONERS

Linda Hayes, Board Chair announced the following appointed Commissioners to the Fresno EOC Board: David Ruiz appointed by the Juvenile Court and Barigye McCoy appointed by the Board of Supervisors to serve for a two-year term on the board effective January 1, 2023.

Public Comment: None heard

**Motion by:** Garabedian

**Second by:** Baines

**Ayes:** All in favor.

**Nayes:** None heard.

## 9. 2023 COMMITTEE APPOINTMENTS

Commissioner James Martinez requested to amend the 2023 Committee Appointments and to be removed from the following Committee and Advisory Meetings: Human Resources, Community Action Funds and School of Unlimited Learning Governing Council.

Public Comment: None heard.

**Motion by:** Bonner

**Second by:** Leon

**Ayes:** All in favor.

**Nayes:** None heard.

## 10. CSBG ORGANIZATION STANDARDS

Chair Linda Hayes, recommended for the Community Services Block Grant (CSBG) Standards to be placed in alignment with the Strategic Plan.

Public Comment: None heard.

No action required.

## 11. 2023 CSBG Budget

Chair Linda Hayes, provided a detailed analysis by program and budget allocation of the Agency's CSBG Budget.

Public Comment: None heard.

No action required.

## 12. APPROVAL OF CONSENT AGENDA

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

Public Comment: None heard

**Motion by:** Leon

**Second by:** Baines

**Ayes:** All in favor.

**Nayes:** None heard.

### 13. CHIEF EXECUTIVE OFFICER'S REPORT

Commissioners thanked Emilia Reyes for her weekly email updates to the Board. They have found them to be informative.

Emilia Reyes, Chief Executive Officer, announced Fresno EOC has sponsored two tables for the upcoming Black History Month Trailblazers Banquet taking place on Friday, February 24, 2023, at 6PM, if Commissioners are interested in attending to please contact Karina Perez, Chief of Staff.

Commissioner Jimi Rodgers shared the School of Unlimited Learning (SOUL) teachers stated concerns regarding the Sanctuary Youth Shelter transitioning from serving 12–17-year-old youth to serving 18–24-year-old adults, due to SOUL students working on school projects in the back area of the building. Reyes, will ensure to communicate and address concerns with staff.

Commissioner Alena Pacheco inquired the possibility to share the Community Learning Center Directory of Services link with Commissioners.

Public Comment: None heard.

No action required.

### 14. COMMISSIONERS COMMENT

The following Commissioners provided the following statement and information to share with the Board and Public.

Commissioner Brown-Jenkins attended the Head Start 0 to 5 Tri-Annual Self-Assessment and stated concerns regarding the 20 retired buses. Jay Zapata, Director of Finance, provided clarification and stated Finance is currently working on a process of the disposable of the busses to ensure no loss assets to Head Start.

Commissioner Sherri Neil, thanked the Board and Staff for the great work done at Fresno EOC on impacting and making a change in the community.

Chair Linda Hayes, created an Adhoc Committee to convene regarding a Grocery in South West Fresno. The following Commissioners will be participating, Linda Hayes, Oliver Baines, Charles Garabedian, Daniel Parra, Zina Brown-Jenkins, Rey Leon, Alysia Bonner, and Barigye McCoy along with the agency's CEO, Emilia Reyes, COO, Michelle Tutunjian, and Legal Counsel, Kenneth Price.

Commissioner Rey Leon, recommends our Equity & Inclusion Director's, Kevin Williams, presentation regarding Implicit Bias to be part of the School of Unlimited Learning (SOUL) curriculum.

Leon also mentioned for Board consideration the agency legal name to be Fresno Regional Economic Opportunities Commission given the agency's work goes outside the Fresno County boundaries.

Commissioner Charles Garabedian shared an exciting to potential opportunity to create a new agency program with the City of Fresno Milan Plan in Downtown Fresno to offer Valley Apprenticeship Connections (VAC) program cabinetry and millwork.

Commissioner James Martinez shared the potential to partnership with the Fresno County Superintendent of Schools Career Technical Education Charter High School (CTEC) to offer High School students with VAC construction classes.

No action required.

**15. NEXT MEETING:**

Thursday, April 6, 2023, at 5:30 p.m.

**16. ADJOURNMENT**

Public Comment: None heard

No action required.



## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> April 6, 2023	<b>Program:</b> Health Services
<b>Agenda Item #:</b> 7	<b>Director:</b> Jane Thomas
<b>Subject:</b> Transforming and Inspiring	<b>Officer:</b> Jack Lazzarini

### Background

The information presented during this item is intended to keep the Board apprised on various agency programs, as well as highlighting clients we serve.

Fresno Economic Opportunities Commission (Fresno EOC) Health Services helps fight poverty by providing or connecting clients with medical services, health related information, case management services, and oral health services. Most services are available throughout Fresno County and are provided in an inclusive and equitable manner to better serve the clients. The participants in tonight's presentation include clients of the following programs:

**Information and Education (I&E)** utilizes Youth Advisors to enhance the reach of the sexual health education program and increase the number of adults in the community with the skills needed to support and improve the sexual health of young people.

**Home Visitation Services** serves Medi-Cal eligible families in Fresno County with children between the ages of 0 to 5. This comprehensive family service offers developmental assessments for children, and community-based referrals to resources that address the child's and family's overall needs. Our goal is to improve children's development as well as the family's overall well-being.

**Adolescent Family Life Program (AFLP)** addresses the social, health, educational, and economic consequences of adolescent pregnancy by providing comprehensive case management services to pregnant and parenting teens and their children.

## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> April 6, 2023	<b>Program:</b> Health Services
<b>Agenda Item #:</b> 8A	<b>Director:</b> Jane Thomas
<b>Subject:</b> Pioneering Ideas: Exploring the Future to Build a Culture of Health Call for Progress Grant Application for RWJ Foundation	<b>Officer:</b> Jack Lazzarini

### Recommended Action

Staff recommends ratification for full Board approval of grant application to the Robert Wood Johnson Foundation on Pioneering Ideas: Exploring the Future to Build a Culture of Health Call for Progress. Health and Dental Services proposed project “Poverty Fighters: Increase Oral Health and Nutrition Security for Families of Fresno County” is a 5-year project in the amount of \$2,258,348.

### Background

Fresno County experiences substantial health disparities in oral disease, food insecurity, and related health issues compared to the rest of California.

This project proposes a multi-level structural intervention to close the gap in access and health outcomes related to oral health and nutrition for Fresno’s most vulnerable children and families. We will implement a referral system with a coordinated database called Medical Dental Referral and Navigation (MDRAN). MDRAN will bridge medical and dental care for Medi-Cal members and allow care providers to refer children and their families to other needed services covered by their health plan.

Philip R. Lee Institute of Health Policy Studies at the University of San Francisco (UCSF), will serve as the research and evaluation partner for the project. UCSF has extensive experience in study design, data collection, analysis and dissemination.

## Fiscal Impact

Fresno EOC Health Services proposed budget: \$2,258,348

Year 1	\$411,080
Year 2	\$414,846
Year 3	\$508,794
Year 4	\$509,101
Year 5	\$414,526

## Budget Summary

### RWJF Project

	Year 1	Year 2	Year 3	Year 4	Year 5	Total Y 1 to Y 5
Personnel	180,815	186,239	191,827	183,015	187,948	929,844
Travel/Training	6,000	6,000	6,000	6,000	6,000	30,000
Laptops	4,000	2,000	-	-	-	6,000
Program Supplies	3,000	3,000	3,000	3,000	3,000	15,000
Rent/Copier Lease	15,840	15,840	15,840	15,840	15,840	79,200
General Expense	9,600	9,600	9,600	9,600	9,600	48,000
Medran	10,000	10,000	100,000	110,000	10,000	240,000
Project material/recruitment/ flyers	4,000	4,000	4,000	4,000	4,000	20,000
Incentives for participants	5,000	5,000	5,000	5,000	5,000	25,000
Design and printing of Project Materials						-
Indirect	22,825	23,168	23,527	22,646	23,139	115,304
<b>Total</b>	<b>261,080</b>	<b>264,846</b>	<b>358,794</b>	<b>359,101</b>	<b>264,526</b>	<b>1,508,348</b>
UCSF	150,000	150,000	150,000	150,000	150,000	750,000
<b>Grand Total</b>	<b>411,080</b>	<b>414,846</b>	<b>508,794</b>	<b>509,101</b>	<b>414,526</b>	<b>2,258,348</b>

These funds will allow health services to expand its services and hire 2 additional Health Educators implement this project.

## Conclusion

If approved by the board and this project is funded by Robert Wood Johnson foundation, these funds will allow Fresno EOC to further its mission to address social determinants of health and reduce health disparities for our most vulnerable population.



## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> April 6, 2023	<b>Program:</b> Health Services
<b>Agenda Item #:</b> 8B	<b>Director:</b> Jane Thomas
<b>Subject:</b> Office of Strategic Coordination, National Institutes of Health ComPASS OTA-22-007	<b>Officer:</b> Jack Lazzarini

### Recommended Action

The Program Planning and Evaluation Committee recommends ratification for full Board consideration of grant application to the Office of Strategic Coordination, National Institutes of Health's Community Partnership to Advance Science for Society (ComPASS) Program Community Led, Health Equity Structural Intervention Initiative. Health and Dental Services proposed project "Increasing Oral Health and Nutrition Security among Families in Fresno County" is a 10-year project from September 30, 2023 – September 29, 2033.

### Background

On March 27, 2023 the Program Planning and Evaluation Committee met and decided for this item to be pulled from consent and presented for full Board consideration.

Fresno County experiences substantial health disparities in oral disease, food insecurity, and related health issues compared to the rest of California.

This project proposes a multi-level structural intervention to close the gap in access and health outcomes related to oral health and nutrition for Fresno's most vulnerable children and families. We will implement a referral system with a coordinated database called Medical Dental Referral and Navigation (MDRAN). MDRAN will bridge medical and dental care for Medi-Cal members and allow care providers to refer children and their families to other needed services covered by their health plan.

Philip R. Lee Institute of Health Policy Studies at the University of San Francisco (UCSF), will serve as the research and evaluation partner for the project. UCSF has extensive experience in study design, data collection, analysis and dissemination.



## **Fiscal Impact**

Fresno EOC Health Services proposed budget: \$9,827,841

Year 1	\$749,993	Year 6	\$1,116,057
Year 2	\$729,514	Year 7	\$1,141,495
Year 3	\$1,143,138	Year 8	\$1,174,879
Year 4	\$1,195,592	Year 9	\$ 749,921
Year 5	\$1,077,726	Year 10	\$ 749,976

## **Conclusion**

If approved by the full Board, funds will allow Health Services to provide increased oral health and nutrition security among families in Fresno County.

## ComPASS Budget

## Summary

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Total Y1 to Y 10
Personnel	288,561	266,403	496,375	516,265	536,898	558,356	580,663	603,924	266,894	257,305	<b>4,371,644</b>
Travel/Training	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	22,840	<b>228,400</b>
Laptops	6,000	-	4,000	-	-	6,000	-	-	-	-	<b>16,000</b>
Program Supplies	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	4,500	7,500	<b>100,000</b>
Rent/Copier Lease	25,080	24,000	39,600	39,600	39,600	39,600	39,600	39,600	17,520	16,800	<b>321,000</b>
General Expense	14,268	14,400	15,600	15,600	15,600	15,600	15,600	15,600	8,250	8,100	<b>138,618</b>
Medran	25,000	25,000	150,000	180,000	30,000	30,000	30,000	30,000	30,000	30,000	<b>560,000</b>
Project material/recruitment/ flyers	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	-	-	<b>32,000</b>
Incentives for participants	10,000	7,500	10,000	10,000	10,000	10,000	10,000	10,000	-	-	<b>77,500</b>
Design and printing of Project Materials									2,000	2,000	<b>4,000</b>
Indirect	38,175	35,014	60,341	61,930	63,994	66,740	68,370	70,696	32,200	31,455	<b>528,914</b>
<b>Total</b>	<b>444,924</b>	<b>410,157</b>	<b>813,756</b>	<b>861,235</b>	<b>733,931</b>	<b>764,136</b>	<b>782,073</b>	<b>807,660</b>	<b>384,204</b>	<b>376,000</b>	<b>6,378,076</b>
UCSF	305,069	319,357	329,382	334,357	343,345	351,921	359,422	367,219	365,717	373,976	3,449,765
Grand Total	749,993	729,514	1,143,138	1,195,592	1,077,276	1,116,057	1,141,495	1,174,879	749,921	749,976	9,827,841



## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> April 6, 2023	<b>Program:</b> Head Start 0 to 5
<b>Agenda Item #:</b> 9A	<b>Director:</b> Rosa M. Pineda
<b>Subject:</b> State of California Department of Social Services (CSDD) CCTR 2023-2024 Contract	<b>Chief Executive Officer:</b> Emilia Reyes

### Recommended Action

Staff recommends Committee ratification of the State of California Department of Social Services (CSDD) CCTR 2023-2024 Contract for FY 2023-2024 for a total amount of \$616,391.

### Background

During the FY 2023-2024, Head Start 0 to 5 Braided Funding services will be provided to 16 children in two classes of full-day/full-year at Eric White in Selma, CA. The \$616,391 will be used to operate the centers with required staff, classroom materials and equipment needed for the 2023-2024 school year. Head Start 0 to 5 applied for the funds on March 10, 2023 and application was received and accepted on March 28, 2023 for the upcoming 2023-2024 fiscal year.

Eric White facility is pending Fire Marshall inspection, once we receive fire inspection clearance, then Community Care Licensing (CCL) will complete their Site Visit inspection. Once we receive the facility license from CCL, we will be ready to serve 16 children full-day/full-year at the Eric White center located in the community of Selma.

### Fiscal Impact

The total amount of \$616,391 will be used to provide a quality full day/full year program for children and families at Eric White Center in Selma, CA in accordance with Community Care Licensing and Head Start Program Performance Standards.

### Conclusion

If ratified by the full Board, Head Start 0 to 5 staff will be able to serve 16 Early Head Start children and families in need of full day/full year services.



## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> April 6, 2023	<b>Program:</b> Head Start 0 to 5
<b>Agenda Item #:</b> 9B	<b>Director:</b> Rosa M. Pineda
<b>Subject:</b> California State Preschool Program (CSPP) 2023-2024 Contract	<b>Chief Executive Officer:</b> Emilia Reyes

### Recommended Action

Staff recommends Committee ratification of the California State Preschool Program (CSPP) 2023-2024 Contract for FY 2023-2024 for a total amount of \$1,620,809.

### Background

During the FY 2023-2024, Head Start 0 to 5 Braided Funding services will be provided to 120 children in three classes of full-day/full-year at following centers: Dakota Circle, Sequoia, and three part-day/part-year at Cantua Creek, Franklin, and Wilson. The \$1,620.809 CSPP will be used to operate the centers with required staff, classroom materials and equipment needed for the 2023-2024 school year. Head Start 0 to 5 applied for the funds on December 19, 2022 and application was received and accepted on December 20, 2022 for the upcoming 2023-2024 fiscal year.

### Fiscal Impact

The total amount of \$1,620,809 will be used to provide a quality program for the children and families at the five centers in accordance with Community Care Licensing and Head Start Program Performance Standards.

### Conclusion

If ratified by the full Board, Head Start 0 to 5 staff will be able to serve 120 children and families in need of full day/full year services and part day services.



## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> April 6, 2023	<b>Program:</b> Executive Office
<b>Agenda Item #:</b> 10	<b>Director:</b> N/A
<b>Subject:</b> 2023 Board Meeting Schedule	<b>Officer:</b> Emilia Reyes

### Recommended Action

Staff recommends review and approval of the revised Board Meeting Schedule for calendar year 2023.

### Background

At the February 17-18, 2023 Board Retreat, the Board discussed and decided to move the bimonthly Board Meeting schedule from the fourth (4<sup>th</sup>) Wednesday of the month to the first (1<sup>st</sup>) Thursday of the month with summer months off.

Below is a proposed 2023 Board Meeting Schedule for review and approval.

Board of Commission	
Month	Meeting Date
January	Wednesday, January 18, 2023
February	Saturday, February 18, 2023
March	Rescheduled for April
April	Thursday, April 6, 2023
May	Thursday, May 4, 2023
June	No Meeting
July	No Meeting
August	Thursday, August 3, 2023
September	No Meeting
October	Thursday, October 5, 2023
November	No Meeting
December	Thursday, December 7, 2023

### Fiscal Impact

None.

### Conclusion

If approved by the Board, the Board Meeting schedule will be effective April 7, 2023 and be taken to the next Bylaws Committee Meeting on June 15<sup>th</sup>, for further discussion on the frequency of the Board Meetings.



## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> April 6, 2023	<b>Program:</b> N/A
<b>Agenda Item #:</b> 11	<b>Director:</b> N/A
<b>Subject:</b> Access Plus Capital	<b>Officer:</b> Emilia Reyes

### Background

The information presented below is intended to keep the Board apprised of Access Plus Capital (APC) decision to provide notice to terminate the Administrative Service Agreement from Fresno Economic Opportunities Commission (EOC) and fully separate the two entities.

On March 23, 2023, APC Board met, discussed, and approved an Operating Services Transition Plan to separate from Fresno EOC. The APC Board also voted, approved and directed APC staff to provide written notification to Fresno EOC regarding notice to terminate the Administrative Service Agreement between the two entities for an effective date of April 1, 2023 to term on September 30, 2023.

The final vote consisted of 5 yes and 4 recusals to approve the transition. Fresno EOC Commissioners/APC Board members Linda Hayes and Itzi Robles, as well as Fresno EOC consultant Salam Nalia and myself recuse ourselves from the vote.

As of today, Fresno EOC is yet to receive written notification from APC. For reference and provide further background, attached are the following documents:

**Exhibit A** – Management and Administrative Services Agreement

**Exhibit B** – APC Operating Services Transition Plan

**Exhibit C** – Response Memo from Fresno EOC to APC Board Agenda Item No. 6

**Exhibit D** – APC Board Agenda Item No. 6: Executive Management Report & Analysis – Transition Plan Memo.

Once Fresno EOC receives more documentation, staff will forward the information to the Fresno EOC Board of Commissioners.

# EXHIBIT A

## MANAGEMENT AND ADMINISTRATIVE SERVICES AGREEMENT (APC – Fresno EOC)

THIS MANAGEMENT AND ADMINISTRATIVE SERVICES AGREEMENT is made and entered into this 23 day of December, 2020, by and between FRESNO COMMUNITY DEVELOPMENT FINANCIAL INSTITUTION, doing business as Access Plus Capital, a California nonprofit corporation (“**APC**”), and FRESNO COUNTY ECONOMIC OPPORTUNITIES COMMISSION, a California nonprofit public benefit corporation (“**FEOC**”). APC and FEOC are sometimes collectively referred to herein as the “**Parties**” and singularly as a “**Party**.”

### RECITALS

A. APC is a California nonprofit corporation, tax exempt under Internal Revenue Code Section 501(c), formed for specific charitable purposes, including securing capital from individual and institutional investors and financial institutions at below market rates, as well as raising funds via grants, and to loan these funds to individuals, nonprofit organizations, and business developers, primarily in economically distressed communities.

B. APC is certified by the Community Development Financial Investment Fund, established pursuant to the Riegle Community Development and Regulatory Improvement Act of 1994 (12 U.S.C. 4701), and acts as a lending entity for FEOC.

C. FEOC, also a California nonprofit corporation and tax exempt under Internal Revenue Code Section 501(c), is a community action agency serving the greater Fresno area and is committed to transforming lives and bridging gaps in Fresno’s underserved communities.

D. FEOC is the parent organization for APC, and as such the APC is a subsidiary of FEOC.

E. APC needs management and administrative services to assist it in carrying out its specific purposes.

F. FEOC is willing to provide and perform the management and administrative services for APC described below and the Scope of Work attached as Appendix A in this Agreement, pursuant to the terms and subject to the conditions set forth herein.

**NOW, THEREFORE**, for valuable consideration, the receipt and adequacy of which is hereby acknowledged, the Parties agree as follows:

1. **Management Services**. The management services (“**Management Services**”) that shall be provided by FEOC for APC, and APC's resulting commitments, pursuant to this Agreement include the following:

a. **Fiscal and Administration**

i. **Administration of Funds Received by APC.** APC will establish and maintain one or more bank accounts in which APC funds subject to this Agreement shall be held (the “**Bank Accounts**”). FEOC shall designate FEOC management employees, subject to APC approval, to be authorized by APC under this Agreement (referred to herein as the “**FEOC Fiscal Agents**”) to have access to the Bank Accounts for the purpose of carrying out this Agreement. The Parties agree that some FEOC Fiscal Agents shall be APC Representatives, as defined below, and others may be FEOC administrative staff carrying out the requirements contained herein. Unless agreed to in writing otherwise by the Parties, in carrying out its fiscal administration responsibilities under this Agreement, including any responsibilities related to accessing funds in the Bank Accounts, the FEOC Fiscal Agents will follow the internal operating procedures that FEOC itself follows regarding expense authorization, fund withdrawals, and check writing procedures, including any expense documentation requirements FEOC has as part of its internal operating procedures. APC shall designate in a writing to FEOC the APC representatives that APC authorizes under this Agreement (the “**APC Representatives**”) to make requests of FEOC for payment or withdrawal of funds from the Bank Accounts or to have direct access to the Bank Accounts. FEOC shall make good faith efforts to promptly make payments or withdrawals upon receipt of proper authorization and documentation.

ii. **Fiscal Responsibility.** The APC Board of Directors shall authorize the APC CEO/Executive Director to administer an annual approved budget in addition to its wage and compensation structure. The APC Board of Directors shall approve all debt obligations. FEOC shall not make any obligation of debt, guarantee, or collateral on APC’s behalf without the approval of the APC Board of Directors.

iii. **Financial Management.** FEOC shall maintain accurate, complete, and separate financial records, kept in accordance with generally accepted accounting principles and CDFI-industry best practices, showing all APC assets, liabilities, income, and expenditures. FEOC shall prepare a monthly, quarterly, and a fiscal year-end balance sheet and income statement for delivery to the APC within thirty (30) days after the close of the period. APC, by and through its APC Representatives, may inspect any of APC’s financial records that are in FEOC’s possession at any reasonable time by providing an FEOC Fiscal Agent reasonable advance notice of APC’s desire to inspect.

iv. **Tax Exemption Procedures.** FEOC shall prepare and deliver on behalf of APC all legally required acknowledgments to donors of tax-deductible contributions made to APC. FEOC shall prepare and deliver to APC all funding source financial reports required by the state and/or federal government on or before their due date. FEOC will assist APC in submitting its required funding source narrative reports and income tax returns.



b. **Staff and Contractors**

i. **Hiring of APC Executive Director.** The CEO/Executive Director of APC shall be an employee of FEOC (retained under an employment contract not inconsistent with the provisions of this Agreement) and shall be subject to all of FEOC's policies, including but not limited to policies concerning discipline and termination of employment. However, the Parties agree that the APC Board of Directors shall also have the authority to hire, supervise, and terminate the CEO/Executive Director of the APC. In the event of a disagreement between the Parties over the supervision, compensation, discipline, and/or termination of the CEO/Executive Director, the Parties shall work cooperatively to resolve all such concerns. The CEO/Executive Director of APC shall be responsible for supervising the conduct of all FEOC employees assigned to APC, and shall affix all salaries, wages, and financial compensation for APC employees with the approval of FEOC Human Resources Director and in compliance with FEOC employment policies.

ii. **Supervision of Staff and Contractors.** FEOC shall be responsible for supervising the conduct of FEOC employees who perform Management Services for APC; however, such supervision shall not include any employees who may be directly employed by APC. All persons engaged by FEOC to assist in the performance of this Agreement shall be employees of, or independent contractors of, FEOC and not of APC. FEOC shall be responsible for all income and payroll tax withholding and reporting for FEOC employees performing services under this Agreement.

iii. **Retention of Consultants by APC.** APC may employ and/or enter into contracts with outside consultants (persons and/or entities not affiliated with APC or FEOC) to perform compensated services on its behalf, on such terms and conditions as are consistent with budget requirements and other requirements of its funds. Consultants retained by APC shall have the contractual obligation to indemnify both APC and FEOC to the fullest extent allowed by law, and the obligation to procure and maintain general liability insurance and add both APC and FEOC as additional insureds under such an insurance policy.

c. **Operating Expenses** APC shall pay FEOC for allocated operating expenses, which include but are not limited to work supplies, equipment, rent, vendors, and travel costs—all of which directly benefit the APC's business operations (the "Operating Expenses") as provided in Appendix A). FEOC shall submit monthly invoices for all Allocated Operating Expenses incurred on APC's behalf. Monthly invoices will provide summary narratives of Operating Expenses. Upon APC's request, FEOC will furnish additional details and, if applicable, receipts of Operating Expenses to the extent reasonably retained by FEOC.

2. **Administrative Services.** The administrative services ("Administrative Services") that shall be provided by FEOC for APC, and APC's resulting commitments, pursuant to this Agreement include the following:

a. **FEOC Administrative Budget and Personnel.** Prior to August 1st of each year or as subsequently agreed to by the Parties, FEOC shall prepare and submit to APC for consideration and approval at a regularly scheduled meeting of the APC Board of Directors, an annual operational budget and personnel plan that includes the amount appropriated for salaries and benefits, services and supplies, and fixed assets anticipated over the course of the proposed budget. The personnel plan shall also include a listing of positions retained, or contracted, as well as the reasonable costs and expenses in providing the Management Services and Administrative Services (the “**Service Fee**”) for the year. No expenditures shall be incurred pursuant to said budget and personnel plan until both Parties approve said budget and plan. Once approved by the Parties, the annual operational budget and personnel plan shall serve as the operational guideline of FEOC until the subsequent annual operational budget and personnel plan are prepared and approved.

b. **Accounting and Programmatic Monitoring.** FEOC shall implement accounting and reporting procedures necessary to assure compliance with governmental requirements and Generally Accepted Accounting Principles. APC may request, as often as it deems necessary, and FEOC shall deliver in a timely manner, all necessary information, documentation and reports for purposes of programmatic and fiscal monitoring. Notwithstanding the above,

c. **Audits.** FEOC will arrange for an independent audit of APC’s funds as required in compliance with CDFI-industry best practices, in consultation with the APC Executive Director. FEOC shall provide to APC audited financial statements not less frequently than once a year, after the end of its fiscal year, and reporting budget and expenditure statements provided not less frequently than quarterly. At the direction of APC, FEOC shall provide any other audits and shall make reasonable efforts to resolve any questions arising from the audits. In carrying out its services, FEOC may inspect and copy, with reasonable notice, any records held by APC.

d. **Maintenance of Assets.** FEOC shall procure and maintain for APC fixed assets and expendable supplies necessary for APC’s operation; and

e. **Office Provisions.** FEOC shall provide all staff necessary for the day-to-day operations of APC, including receptionist services, office bookkeeping services, and office facility services. FEOC shall provide adequate workspace, office space, and other space needed by APC for the performance of its operations.

f. **Other Administrative Services.** FEOC shall perform other administrative duties and responsibilities as requested and directed by the APC Executive Director.

g. **Compensation.** In consideration for performing the Management Services, Administrative Services, and any other services required or furnished under this Agreement, APC shall reimburse FEOC on a monthly basis for reasonable costs and expenses incurred by FEOC in providing the services. Payment shall be made by APC to

FEOC on or before the fifth (5th) day of each month upon FEOC providing APC an invoice for the services provided by FEOC to APC during the previous month.

3. **Miscellaneous Provisions.**

a. **Term; Termination.** This Agreement shall commence on the Effective Date, and shall continue until terminated by either Party upon one hundred and eighty (180) days written notice to the other Party. Any duty that by the terms of this Agreement extends beyond the date of termination shall not be affected by the giving of such notice. Either Party may immediately suspend or terminate this Agreement in whole or in part, where in the determination of the Party there is:

(i) A failure by the other Party to comply with any term of this Agreement.

(ii) A substantially incorrect or incomplete report submitted by either Party to the other that constitutes a material breach of this Agreement.

(iii) Improperly performed services by FEOC or a failure to reimburse by APC, either of which constitutes a material breach of this Agreement.

b. **Independent Contractor.** In performance of this Agreement, FEOC will at all times, to the extent allowed by law, be acting and performing as an independent contractor, and will act in its independent capacity and not as an officer, agent, servant, employee, joint venture, partner, or associate of APC in contravention of this Agreement. At times, FEOC personnel providing services under this Agreement may identify themselves as being affiliated with APC so as to avoid public confusion regarding the delivery of APC's charitable services. Unless otherwise provided for in this Agreement, APC will not control, supervise, or direct the manner or method by which FEOC performs its obligations under this Agreement. However, APC may administer this Agreement so as to verify that FEOC is performing its obligations in accordance with the terms and conditions of this Agreement.

c. **Retention of Consultants by FEOC.** Should FEOC retain outside consultants (a person or entity not affiliated with FEOC or APC) to assist in the performance of services under this Agreement, such consultants shall have the contractual obligation to indemnify both FEOC and APC to the fullest extent allowed by law, and the obligation to procure and maintain general liability insurance and add both FEOC and APC as additional insureds under such an insurance policy.

d. **Liability.** Except as otherwise provided for in this Agreement, neither Party shall be liable to the other Party or to third parties for the acts or omissions of the other Party. The debts, liabilities, and obligations of FEOC shall remain the debts, liabilities, and obligations of FEOC alone. The debts, liabilities, and obligations of APC shall remain the debts, liabilities, and obligations of APC alone.

e. **Insurance.** Each Parties, at own expense, shall maintain in full force and effect the insurance policies identified below. FEOC's policies shall name APC as an additional insured, and APC's policies shall name FEOC as an additional insured. All policies shall be maintained in full force and effect throughout the term of this Agreement with one or more insurers that are either (i) admitted by the California Insurance Commissioner to do business in California and rated not less than "A-VII" in Best's Insurance Rating Guide, or (ii) approved by the other Party.

(i) **COMMERCIAL GENERAL LIABILITY** insurance, including contractual, products and completed operations coverages, and bodily injury and property damage liability insurance, with combined single limits of not less than One Million Dollars (\$1,000,000.00).

(ii) **COMMERCIAL AUTOMOBILE LIABILITY** insurance, endorsed for "any auto" with combined single limits of not less than One Million Dollars (\$1,000,000.00).

(iii) **PROFESSIONAL LIABILITY** insurance with a limit of liability of not less than One Million Dollars (\$1,000,000.00).

(iv) **FIDELITY BOND** in the principle amount of not less than One Million Dollars (\$1,000,000.00).

(v) **WORKERS COMPENSATION** insurance in accordance with the California Labor Code (for APC, only to the extent it employs its own employees).

For purposes of any risks and liabilities related to services performed under this Agreement, the aforementioned insurance procured and maintained by one Party shall be primary to any policy of insurance that is maintained by the other Party, whether such policy is already in existence at the time of the execution of this Agreement or is procured subsequent to such execution.

f. **Indemnification/Risk Management.** To the fullest extent permitted by law, each Party (the "**Indemnifying Party**") shall indemnify, defend (at the Indemnifying Party's sole cost and expense), protect and hold harmless the other Party and its officers, employees, agents, and volunteers, and all representatives, successors, and assigns (collectively, the "**Indemnified Party**") , from and against any and all claims (including, without limitation, claims for bodily injury, death or damage to property), demands, obligations, damages, actions, causes of action, suits, losses, judgment fines, penalties, forfeitures, liabilities, costs and expenses (including, without limitation, attorneys' fees, disbursements and court costs, and any and all other professional, expert or consultants' fees and costs and general and administrative expenses) of every kind and nature whatsoever (individually, a "**Claim**;" collectively, "**Claims**"), which may arise from or in any manner relate (directly or indirectly) to, and only to the extent of, the negligent acts, errors and/or omissions of the Indemnifying Party, its officers, officials, agents, employees, person(s) under the supervision of the Indemnifying Party, vendors,

suppliers, contractors, subcontractors, consultants, subconsultants, subcontractors, anyone employed directly or indirectly by any of them or for whose acts they may be liable, or any or all of them, in performing any work or services to be provided under this Agreement.

Any document received by either Party from a third-party that constitutes a complaint, claim, demand, or other such charge that relates in any way to this Agreement shall, within fifteen (15) days of receipt, be forwarded to the other Party.

g. **Modifications.** This Agreement may be modified from time-to-time by the express written consent of APC and FEOC.

h. **Governing Law.** This Agreement shall be governed by, and construed and enforced in accordance with, the laws of the State of California. Venue for the purposes of the filing of any action regarding the enforcement or interpretation of this Agreement and any rights and duties hereunder shall be Fresno County, California.

i. **Complete Expression of Agreement.** This Agreement contains the entire agreement between APC and FEOC in regard to the subject matter hereof, and no oral statements or prior written documents not specifically incorporated into this Agreement shall be of any force or effect.

j. **No Third-Party Beneficiaries.** Nothing in this Agreement shall be construed as giving any person, corporation, or other entity other than the Parties any right, remedy, or claim under or in respect to this Agreement or any provision hereof.

k. **Assignment.** The Parties shall not assign any of their obligations or duties under this Agreement without the prior written consent of the other Party, which consent shall not be unreasonably withheld. This Agreement is binding upon and inures to the benefit of the successors and permitted assigns of the Parties.

l. **Execution in Counterparts.** This Agreement may be executed in counterparts, each of which shall constitute an original but all of which together shall constitute one and the same instrument.

IN WITNESS WHEREOF, the Parties have executed this Agreement to be effective as of the date first above written.

“APC”

Fresno Community Development Finance  
Institution, a California nonprofit corporation

By:   
Name: Jim Tate Hill II  
Title: Executive Director

“FEOC”

Fresno County Economic Opportunities  
Commission, a California nonprofit public  
benefit corporation

By:   
Name: Emilia Reyes  
Title: Chief Executive Officer

Administrative Departments	Nature of activities	APC Proposed %	EOC Proposed %	Weight	Weighted Factor	Avg Factor	Weighted %	FTE
Finance	Payroll	0%	100%	5.00	5.00			Controller 1.00
Finance	Accounts Payable	0%	100%	5.00	5.00			Accountant 1.00
Finance	Treasury (Banking, Credit Cards)	50%	50%	2.50	1.25			Treasury Clerk 0.50
Finance	Accounting and Financial Reporting	80%	20%	1.00	0.20			
Finance	Budgeting	75%	25%	1.50	0.38			
Finance	Audit	50%	50%	5.00	2.50			
Finance	Financial Analysis	100%	0%	0.00	0.00	2.05	41%	
Human Resources	Recruiting, benefits support, employee relations management, HRIS support.	0%	100%	5.00	5.00	5.00	100%	
IT	Provide infrastructure: Network access, Software support, Technical support, Hardware support, other cyber securities.	0%	100%	5.00	5.00	5.00	100%	
Communications	Press releases	90%	10%	5.00	0.50	0.50	10%	
Procurement	Insurance and claims support	90%	10%	5.00	0.50	0.50	10%	
Executive	Thought leadership support	5%	5%	5.00	0.25	0.25	5%	
Planning and Eval	Some grant writing support	90%	10%	5.00	0.50	0.50	10%	
						APC Portion	39%	
						EOC Portion	61%	

Indirect Cost Analysis	
Access Plus Capital Oper Budget for 2021	\$2,700,000
Fresno EOC Budget Oper Budget for 2021	\$100,000,000
APC percent of EOC budget	2.700%
Projected Indirect Cost Rate	10.00%
Unadjusted Projected Indirect Cost	\$270,000
Reduced by weighted percentage	(\$106,428.59)
Adjusted Projected Indirect Cost	\$163,571

## EXHIBIT B

# 2023 Transition Plan

access + capital

### **To the Access Plus Capital Board:**

Access Plus Capital has an opportunity to further fulfill its mission of facilitating access to capital and eliminating economic barriers to financial success through fair and equitable community investment. It is thankful for the nurturing provided by Fresno EOC over the last 15 years that enabled it to deploy more than \$50 million to 875+ businesses throughout the San Joaquin Valley.

As it explores this next chapter, it is mindful of its commitment to the community, its financial responsibility to its many funders, and its dedication to its staff. **This transition plan will strengthen its capacity to fully self-manage its operations** to meet the 2026 Plan and Financial Growth Model goal to deploy \$43 million in loans to nearly 500 businesses and increase its assets to \$42 million.

### **Key Plan Take-Aways:**

- ✓ This Plan leverages the work of the board, its staff, and its partner, Fresno EOC over the last 3 years.
- ✓ The Plan is in alignment with past board actions to support a transition including amending the by-laws, creating an administrative service agreement, approving a 5-year financial growth model, and approving the expansion of new staff through the 2021-2023 operating budgets.
- ✓ The projected transition cost equates to just under 6% of the currently approved 2023 Operating Budget.
- ✓ The Transition will address a number of features to spur employee retention, increase accountability, and enhance its financial and reporting capacity.
- ✓ Staff will retain a very similar set of benefits and cost for health, life insurance, retirement (403b), and employee assistance program with little additional new budgeted cost to the organization.
- ✓ The planning process and implementation thereafter places the responsibility of the work on APC and its consultants.
- ✓ APC will have the capacity to transition from EOC-managed services in 2 to 4 months.

### **What the Board's Action Will Accomplish:**

The Board's approval of the Transition Plan will authorize the President and staff to implement the plan, and fully engage Fresno EOC along with other consultants. The board will receive monthly status reports on the progress of the plan.



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<b>Transition Plan – Detailed by Bucket, Lead, and Timeframe</b>	<b>Page 8</b>

<b>EOC Admin Cost</b>	12 month budget minus LLR and interest expense @ 6.1%		\$4,077,752	<b>\$248,743</b>
	Cost in Current 2023 Budget : Marketing/Branding and Performance Consulting		\$	45,000
<b>System Upgrades</b>	Cost APC will incur whether transition or not from EOC: Financial Edge accounting system	Transition Neutral	\$	140,000
<b>Transition Cost</b>	One time cost: HR and Communications	New Cost		34616
	Annual re-occurring cost due to transition: Finnancia Edge Licenses	New On-going Cost		42390
		Total	\$	77,006
		<b>Total New Transition &amp; Upgrade Cost</b>		
			\$	217,006
<b>2023 Cost</b>				
	Projecting 45% of annual budget cost if transited by June 30th.	EOC Admin Cost		\$196,485
	Current Budgeted Cost	Current Cost	\$	45,000
	Financial Edge/Razor Edge license cost & Net Insperity Cost, Communication Support	New & On-Going Cost	\$	77,006
	Accounting, Performamnce Incentive & Marketing consulting	Upgrades		\$140,000
	IT/Network Cost <i>(some costs may be budget neutral since they are included)</i>			TBD
		<b>Gross Admin &amp; Transition Cost</b>		<b>\$458,491</b>
	Current Cost and EOC Admin Fee	<i>minus Exisiting Cost</i>	\$	(241,485)
		<b>New/Unbudget Cost</b>		<b>\$217,006</b>
<b>Funding Sources:</b>	Net Assets: \$2.77M in grant operations	<b>Funds Available</b>	<b>\$</b>	<b>279,000</b>
	Cash Equivalents of \$12.94M (as of Sept 2022-- to update).			

CB--Currently In Budgeted; NC--New Cost; NCO- New Cost On-Going; TN- Transition Neutral Cost; TBD- To Be Determinec

## Access Plus Capital Budget Comparasions: 2023 & 2023 Transition

**access + capital**

	Operating Budget 2023	Revised Operating Budget w/ Transition Cost 2023		Budget Variance 2023
<b>SUPPORT</b>				
Interest Income	\$ 1,250,511	\$ 1,250,511	\$ -	0.0%
Grants and Contributions	\$ 650,600	\$ 650,600	\$ -	0.0%
Loan Origination & Servicing Fees	\$ 238,000	\$ 238,000	\$ -	0.0%
Contracted Services	\$ 1,132,000	\$ 1,132,000	\$ -	0.0%
Recovery	\$ 42,000	\$ 42,000	\$ -	0.0%
<b>TOTAL REVENUES</b>	<b>\$ 3,313,111</b>	<b>\$ 3,313,111</b>	<b>\$ -</b>	<b>0.0%</b>
Release From Equity/DRNA*	\$ 2,000,000	\$ 2,000,000	\$ -	0.0%
<b>Total Operating Support</b>	<b>\$ 5,313,111</b>	<b>\$ 5,313,111</b>	<b>\$ -</b>	<b>0.0%</b>

<b>EXPENSES</b>			Variance	
Salaries/Fringe	\$ 2,956,066	\$ 2,960,682	\$ 4,616	0.16%
Contract Services	\$ 419,000	\$ 589,000	\$ 170,000	41%
Facility Costs	\$ 113,680	\$ 113,680	\$ -	0%
Mileage, Training & Travel	\$ 90,950	\$ 90,950	\$ -	0%
Information Technology**	\$ 83,229	\$ 125,619	\$ 42,390	51%
Office Expenses	\$ 30,000	\$ 30,000	\$ -	0%
Insurance	\$ 9,000	\$ 9,000	\$ -	0%
Other Expenses	\$ 375,828	\$ 375,828	\$ -	0%
Provision for Loan Loss	\$ 303,432	\$ 303,432	\$ -	0%
Interest Expense	\$ 359,096	\$ 359,096	\$ -	0%
<b>PROGRAM EXPENSES</b>	<b>\$ 4,740,280</b>	<b>\$ 4,957,286</b>	<b>\$ 217,006</b>	<b>5%</b>
Administrative Services to EOC***	\$ 124,371	\$ 196,485	\$ 72,114	58%
<b>TOTAL EXPENSES</b>	<b>\$ 4,864,652</b>	<b>\$ 5,153,771</b>	<b>\$ 289,120</b>	<b>6%</b>

**NET FINANCIAL ( LOSS)                      \$                      448,459    \$                      159,339                      -64%**

**Full Office Expense                      \$                      205,909    \$                      248,299                      21%**

*Tech, Insurance, Facilities*

*Financial Stmt actuals align functional expenses differently than Budget descriptive (e.g IT is included in Office Expenses on stmts)*

\* This assume no additional grant dollars are released to support Transition Cost

\*\* IT Licenses and hardware cost are unknown and not included.

\*\*\* Estimated cost for paying out EOC Admin for 6 mo. after notification (by Sept 30, 2023). Can request for negotiated reduction

Bucket Name	Description	Task Name	Lead (Support)	Start Date	Due Date	Estimated Cost
Communications & PR	A) Inform various APC stakeholders of the transition and what it will mean for their relationship with the organization; B) Leverage transition to update APC's brand strategy; C) Secure all APC digital brands and properties	Communication to Clients	APC Impact & Lending (Butler Branding)	04/01/2023	04/28/2023	Big Duck-- Brand Refresh: \$30,000 (CB/TN) & \$30,000 (NC); Website cost-- (CB/TN) direct expensed
		Communication to Funders	APC Impact (Butler Branding)	04/03/2023	04/28/2023	
		Communication to Partners/CBO Peers	APC Impact (Butler Branding)	04/03/2023	04/28/2023	
		Communication Plan to Staff	APC Admin	03/24/2023	04/07/2023	
		APC Website & Communication Services	APC Admin (Bitwise)			
Total Estimate						\$60,000
Facilities & IT	Secure facilities that will meet staff and client needs	Office Furniture	APC Admin (Facilities)			TBD
		Notify EOC on June 30, Lease Termination	APC		02/17/2023	N/A
		Porting IT Services	Bitwise Admin (EOC IT)	03/01/2023	06/16/2023	TBD
	Establish APC IT services supports in-office, remote and mobile work	Establish Facility Support Agreements	APC Admin	03/01/2023	06/01/2023	(CB/TN)
		Phone & Internet Service	APC Admin (EOC IT)	03/01/2023	06/01/2023	TBD (TN)
		Explore Fulton Street Options	APC Admin	10/31/2022	06/30/2023	N/A
Total Estimate						TBD

CB--Currently In Budgeted; NC--New Cost; NCO- New Cost On-Going; TN- Transition Neutral Cost; TBD- To Be Determined

Bucket Name	Description	Task Name	Lead (Support)	Start Date	Due Date	Estimated Cost
Finance	EOC Loan Gurantees	Remove EOC Guarantor Status	APC (Citibank)		6/30/2023	Potential increased interest rate 3.5-4.5% (TN) with new request to Citi.
	Transfer APC Banking/treasury services	Banking Service Request	APC Finance	03/06/2023	04/30/2023	N/A (TN)
		APC Bank Accounts	APC Finance (EOC Finance)	02/27/2023	03/31/2023	N/A (TN)
	Establish finanical management system (accounting, AR/AP, reporting) that will provide timely, accurate budgets, fund management, financial statements, audit and reporting support, with analysis capabilities resourced by staff and consultants.	Select a CPA/Finance Consultant to set-up Financial Edge; build reports and provide coaching; purchase FE licenses	NOW CFO (APC Finance; EOC Finance)		02/24/2023	\$140,000 billable projection (NC); \$42,390 Financial Edge/Razor Edge Licenses (NCO)
		Hire Accounting Manager	APC Finance (APC Admin)	2/1/2023	4/15/2023	\$75,000-90,000 (CB/TN)
Total Estimate						\$215,000-230,000
General Planning	Discuss APC contracted service of EOC's SBA ILP loan program;Deteremine the level, if any services, needed by EOC for the remainder of 2023 beyond transition	EOC-APC services beyond transition	APC Finance & Admin (EOC Finance & IT)		5/31/2023	Staff Time
	Develop a plan that will enable the board and leadership assess cost, process and pathway for transitioning.	Identify the management challenges; Identify goals and objectives: Assign scope of activity; Present Comprehensive Plan to APC Board	APC Leadership			Staff Time
Total Estimate						Staff Time

CB--Currently In Budgeted; NC--New Cost; NCO- New Cost On-Going; TN- Transition Neutral Cost; TBD- To Be Determined

Bucket Name	Description	Task Name	Lead (Support)	Start Date	Due Date	Estimated Cost
HR	Secure comprehensive HR and benefit service similar or more advantageous than currently be offered to APC staff: HRIS system; healthcare insurance, FSA/HAS accounts, minimum life insurance, EAP platform.	Develop a comprehensive HR/Benefits Package	APC Admin	11/1/2022		\$8500 (NC); \$12,000 PEO Service (NCO). Net Saving of \$3500 from EOC. See <i>Insperty Cost Estimate for details</i>
	Provide staff with tools to build wealth and plan for retirement	Secure a 403B plan administrator	APC Admin	12/1/2022	2/15/2023	\$1500 (NCO annual)
	Develop a comprehensive performance incentive framework	Development a HR Benefit Conversion Timeline	APC Admin (Kim Buttemer)	11/01/2022	3/31/2023	\$15,000 (CB)
	Comply with state/federal laws while zeroing out staff vacation time with start at APC.	EOC Employee Termination Requirements; PTO options	EOC HR (APC Admin, Insperty)	04/03/2023	05/31/2023	Potential vacation time accruals (TBD)
		Implementation of Insperty Enrollment Plan/Process	APC Admin (Insperty)	4/1/2023	06/16/2023	Determine Enrollment period (May 15-June 15?)
	Use HR Policies as a template; Insperty will assist in reviewing the policies. Board Approved 7-15 days before new employee activation.	Develop HR Policies	APC Admin (Insperty)	4/1/2023	06/16/2024	

CB--Currently In Budgeted; NC--New Cost; NCO- New Cost On-Going; TN- Transition Neutral Cost; TBD- To Be Determined

<b>Detailed Cost Summary</b>			
<b>Access Plus Capital</b>	<b>Headcount: 25 FTE</b>	<b>Annual Payroll</b>	<b>\$ 2,188,024.00</b>
<b>Service Category</b>	<b>Insperty Monthly Cost</b>	<b>Insperty Annual Cost</b>	<b>Current Costs or Cost to Acquire Services</b>
<i>Employer Taxes</i>	\$ 14,967.17	\$ 179,605.94	\$ 179,605.94
<i>Workers Compensation</i>	\$ 435.44	\$ 5,225.28	\$ 5,793.24
<i>Employer Practice Liability Insurance</i>	\$ 250.00	\$ 3,000.00	\$ 5,100.00
<i>EAP</i>	Included	Included	\$ 2,300.00
<i>FSA/HSA/DCFSA</i>	Included	Included	\$ 1,500.00
<i>Other Ancillary Programs/Perks</i>	Included	Included	\$ 1,000.00
<i>Medical Benefits</i>	\$ 16,321.26	\$ 195,855.12	\$ 215,440.64
<i>Dental &amp; Vision Benefits</i>	\$ 1,679.00	\$ 20,148.00	\$ 22,162.80
<i>Life &amp; ADD Benefits</i>	\$ 250.00	\$ 3,000.00	\$ 3,000.00
<i>Insperty Administrative Service Fee</i>	\$ 4,637.50	\$ 55,650.00	N/A
<i>Co-Employment Risk</i>	\$ 1,050.00	\$ 12,600.00	N/A
<i>Admin Support Fee to EOC</i>	N/A		\$ 42,794.46
<i>Total Annual Cost</i>		\$ 475,084.34	\$ 478,697.08
<i>Annual Investment</i>			(3,612.74)
<i>One Time Enrollment Fee</i>			8,229.00
<i>First Year Investment</i>			4,616.26
<i>Employer Burden Rate w/Insperty</i>	<b>21.71%</b>	<i>Access Plus Capital Burden Rate</i>	<b>21.88%</b>
<i>Insperty Admin Per Diem Rate Full Time</i>		\$	6.10
<i>Co-Employment Risk Per Diem Rate</i>		\$	1.38

### 5-Year Sustainability Model

STATEMENT OF ACTIVITIES	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	5 Year Total
REVENUE AND INCOME						
Operating Grants	\$ 1,051,000	\$ 1,753,500	\$ 1,443,500	\$ 1,293,500	\$ 1,293,500	\$ 6,835,000
Capital Grants	\$ 550,000	\$ 1,050,000	\$ 550,000	\$ 1,050,000	\$ 550,000	\$ 3,750,000
Total Grant Income	\$ 1,601,000	\$ 2,803,500	\$ 1,993,500	\$ 2,343,500	\$ 1,843,500	\$ 10,585,000
Loan Origination Fees	\$ 200,585	\$ 183,610	\$ 201,336	\$ 219,949	\$ 236,763	\$ 1,042,243
Loan Interest Income	\$ 1,308,350	\$ 1,579,553	\$ 1,790,015	\$ 1,936,887	\$ 2,065,640	\$ 8,680,445
Other Earned Income	\$ 463,139	\$ 425,000	\$ 525,000	\$ 525,000	\$ 525,000	\$ 2,463,139
Total Earned Income	\$ 1,972,074	\$ 2,188,163	\$ 2,516,351	\$ 2,681,836	\$ 2,827,404	\$ 12,185,827
Total Revenue	\$ 3,573,074	\$ 4,991,663	\$ 4,509,851	\$ 5,025,336	\$ 4,670,904	\$ 22,770,827
Total Revenue Less Capital Grants	\$ 3,023,074	\$ 3,941,663	\$ 3,959,851	\$ 3,975,336	\$ 4,120,904	\$ 19,020,827
EXPENSES						
Salaries and Wages	\$ 1,599,786	\$ 1,779,301	\$ 1,898,519	\$ 2,026,083	\$ 2,162,576	\$ 9,466,266
Benefits	\$ 497,101	\$ 552,882	\$ 589,927	\$ 629,565	\$ 671,977	\$ 2,941,452
Interest Expense	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 600,000
Provision for Loan Losses	\$ 161,895	\$ 180,751	\$ 117,479	\$ 112,440	\$ 94,446	\$ 667,011
Depreciation	\$ 9,173	\$ 9,173	\$ 9,173	\$ 9,173	\$ 9,173	\$ 45,865
Other Expenses	\$ 1,296,030	\$ 1,345,004	\$ 1,369,162	\$ 1,381,365	\$ 1,401,704	\$ 6,793,266
Total Expenses	\$ 3,683,986	\$ 3,987,111	\$ 4,104,261	\$ 4,278,626	\$ 4,459,876	\$ 20,513,859
Change in Net Assets	\$ (110,912)	\$ 1,004,552	\$ 405,590	\$ 746,710	\$ 211,027	\$ 2,256,967

#### Revenue Projections

Our revenue model assumes consistent growth of the loan program income as a percentage of total revenue as well some restricted capital grants for relending. We are estimating an increase in net assets over the five-year projected period of \$2.2 million. Loan interest and fee growth are a function of the increase in lending activity and portfolio under management. The revenue forecast for 2022 includes Board-approved budgeted revenues, which are lower than subsequent years due to the recognition of significant one-time grant revenues in 2021 that were expensed in 2022. In 2023 and subsequent years, the earned income from the loan funds is projected at between 53% and 61% of total revenues.

#### Operating Expense Assumptions

Staffing and related personnel benefit expenses comprise the greatest percentage of operating expenses for APC. These include both merit and cost-of-living adjustment increases as well as increases in the overall cost of fringe benefits. Staff cost was accelerated to full staffing faster than the original 2022 plan to meet anticipated transition staffing needs. To protect against unexpected losses, APC uses an allowance methodology for recognizing loan loss reserves as a non-cash operating expense at 5%.

For more details, see the **2026 APC Growth Model Plan** in the *APC Board Materials* folder.



Bucket Name	Task Name	Description	Progress	Lead (Support)	Start Date	Due Date	Completed Date	Completed Checklist Items	Checklist Items
Communications & PR	Communication to Clients	APC hired Big Duck Communication to develop a new brand strategy that will include communications to clients	Not started	APC Impact & Lending (Butler Branding)	04/01/2023	04/28/2023			
Communications & PR	Communication to Funders		Not started	APC Impact (Butler Branding)	04/03/2023	04/28/2023			
Communications & PR	Communication to Partners/CBO Peers		Not started	APC Impact (Butler Branding)	04/03/2023	04/28/2023			
Communications & PR	Communication Plan to Staff	Dependent on plan approval by the board	Not started	APC Admin	03/24/2023	04/07/2023			
Communications & PR	APC Website & Communication Services	Waiting to engage EOC IT to understand what services are 'assigned' versus owned by APC.	Not started	APC Admin (Bitwise)				0/6	Transfer/establish app/subscriptions: Zoom (if needed) ;Transfer/establish app/subscriptions: MS 365 ;Confirm any information that needs to be shared with website consultant, Butler Branding ;Transfer/establish app/subscriptions: Adobe;Email Domain transfer ;Transfer/establish app/subscriptions: antivirus software/SPAM
Facilities & IT	Porting IT Services	Determine what tech and services can be transferred (ported over); new licenses needed; and IT service options.	Not started	Bitwise Admin (EOC IT)	03/01/2023	06/16/2023		0/3	Engage with Bitwise on IT/cloud based options ;Determine best phone/VOIP options ;Schedule meeting with EOC IT Department to discuss portable options
Facilities & IT	Establish Facility Support Agreements	Based on 1025 Fulton; Services will need to be transferred to a new location.	In progress	APC Admin	03/01/2023	06/01/2023		3/3	Alarm company agreement- Matson ;Water Service ;Janitorial Services- H&M Janitorial
Facilities & IT	Phone & Internet Service	Need assistance from EOC IT as part of its contracted services.	Not started	APC Admin (EOC IT)	03/01/2023	06/01/2023		0/3	Establish agreement for the Phone systems ;Establish Phone Service contract ;Establish/re-establish internet services as APC
Facilities & IT	Explore Fulton Street Options	Explore viable options at 1025 Fulton Street -- long term lease or purchase	In progress	APC Admin	10/31/2022	06/30/2023		0/1	Engage EOC on their move out date; Engaged Robert Ellis on lease/purchase options;

Bucket Name	Task Name	Description	Progress	Lead (Support)	Start Date	Due Date	Completed Date	Completed Checklist Items	Checklist Items
Facilities & IT	Office Furniture	Confirm and return any EOC furniture; secure any outstanding APC furniture or equipment	Completed	APC Admin (Facilities)			03/16/2023	0/4	Arrange for return of EOC furniture ;Secure all APC furniture and equipment;Review EOC-owned furniture inventory with EOC Facilities Team ;Establish Copier service agreement (2 printers)
Facilities & IT	Notify EOC on June 30, Lease Termination	In a Jan 24 email, Emilia requested a notification as of Feb 17th on the status of the 1025 Fulton Street lease.	Completed	APC		02/17/2023	03/16/2023	2/2	Discuss lease options with EOC Board on Feb 16th;Follow-up with Robert Ellis on lease options beyond June 30
Finance	EOC Guarantor Status	Confirm status of loan guarantees. Citimwas extended in 2019 and the note is due 12/31/2023. Met with Citi to underwrite a new loan.	In progress	APC (Citibank)				0/2	Wels Fargo \$200,00 EQ2;Citibank - \$700,000
Finance	Banking Service Request	Establish if APC plans to keep on the current open accounts or to consolidate them to reduce management cost and banking fees. Some activities can be completed after the transition of financial management	Not started	APC Finance	03/06/2023	04/30/2023		0/4	Engage 2-3 banks about core banking service needs of APC and complete a cost-benefit analysis ;Secure required executive and/or board approval. ;Select a set of banks for services;Assess and understand the how accounts are being currently being used.
Finance	APC Bank Accounts	Transfer control to the appropriate APC parties  Citi Bank Self Help Wells Fargo California Bank Trust Pacific Western Bank Others??	Not started	APC Finance (EOC Finance)	02/27/2023	03/31/2023		0/2	Confirm with each bank their process for account control/authorization and requirements;Audit/review all APC accounts via bank statements

Bucket Name	Task Name	Description	Progress	Lead (Support)	Start Date	Due Date	Completed Date	Completed Checklist Items	Checklist Items
Finance	Share & discuss transition cost with Board	Original date was 2/13. The dates pushed out to March 23 board meeting .	Not started	Tate Hill	01/06/2023	03/23/2023		2/4	Revise the budget and share it with the Finance & Gen Operations Committee in Feb. ;Present the budget to the full board - Jan 19.;Discuss the transition cost with the Finance Committee and the Executive Committee-- January 23;Share financial cost estimates with the board at the March 23 board meeting.
Finance	Select a CPA/Finance Consultant	Received a number of referrals from OFN and Vistage. Engaged NOW CFO, a consultant group of CFO, Controllers, CPA and Accountants. NOW CFO has experience with Financial Edge and CDFI finances.	Completed	APC Finance		02/24/2023	03/19/2023	3/3	Signed contract with NOW CFO ;Schedule meetings with at least 2 of them ;Reach out to all the CPAs and consultants
Finance	Explore joint partnership - Working Solutions	Working Solutions didn't have the capacity to provide contracted support. They can provide general advice as needed.	Completed	APC	10/17/2022	01/13/2023	02/05/2023	4/4	APC President and VPs met with Working Solutions several times between Sept 2022 and January 2023.
General Planning	EOC-APC services beyond transition	The schedule has been pushed out to Q2.	Not started	APC Finance & Admin (EOC Finance & IT)	02/01/2023	03/07/2023		0/3	Discuss SBA ILP loan servicing agreement ;Determine the level, if any services, needed for the remainder of 2023 beyond transition ;Develop a plan for EOC guarantees to APC debt or other obligations.
General Planning	Identify the management challenges	Have conversations with BOD (board of directors), senior management, staff from APC and EOC to discuss the future needs of APC. APC is using a number of consultants in IT, Communications, Finance, Banking Services, HR/Benefits to supplement the planning and implementation. Some are one-time cost; expansion of existing contracts, and other are new and continuous.	In progress	APC Leadership				4/5	Explore ways to present findings to the board ;Discuss support options with EOC CFO (oversees HR & Finance) ;Discuss the needs and next steps with EOC CEO ;Discuss APC needs with BOD Chair ;Explore management transitions support needs and available resources
General Planning	Present Comprehensive Plan to APC Board	Develop a plan that includes timeline, cost and expected responsibilities between APC, EOC or a third party	Completed	APC Leadership	02/01/2023	3/23/2023	3/23/2023		

Bucket Name	Task Name	Description	Progress	Lead (Support)	Start Date	Due Date	Completed Date	Completed Checklist Items	Checklist Items
General Planning	Assign scope of activity	Assigned activities APC Leadership identify consultant and cost for communications, IT, finance/accounting, HR transition.	Completed	Tate Hill		11/01/2022	01/26/2023		
General Planning	Identify goals and objectives	Board to green light the planning of transition for self-management.	Completed	APC Board	09/05/2022	11/20/2022	01/26/2023	3/3	Review challenges and impediments ;Assess current and future staff and third-party capacity ;Discuss concept at the 2022 November Board Retreat
HR	Develop a comprehensive HR/Benefits Package	Find similar or better services provided through EOC. Reviewed several options- direct and PEO including ADP, Paychex, Gusto, and Insperity. Insperity provided the best combination of services.	Completed	APC Admin	11/1/2022		2/28/2023	3/3	
HR	Get cost estimates for retirement plan management services	Insperity does not managed retirement. TransAmerica doesn't support small organization. Mutual of America-- \$1500 plan admin cost	Completed	APC Admin	12/1/2022	2/15/2023	2/15/2023	1/1	
HR	Get Cost estimates for HRIS	Insperity provides a HRIS.	Completed	APC Admin	11/1/2022		02/16/2023	1/1	
HR	Development a HR Benefit Conversion Timeline	Shared time frame with the board in January and February. Insperity will need 60-90 days to activate new Professional Employee Organization (PEO) agreement. APC employee management could start by July 1, 2023	Completed	APC Admin	11/01/2022	12/12/2022	02/05/2023	2/3	Incorporate any feedback from the board into the development of the timeline ;Develop a plan based on conversations with EOC-referral companies ;Review preliminary timeline with CEO in advance of the December board meeting
HR	EOC Employee Termination Requirements	Determine the requirements that EOC will have for 'termination' or transition of EOC employees. Exploring options with EOC Payroll not to cash out all sick/vacation (paid out by APC not EOC).	Not started	EOC HR (APC Admin, Insperity)	04/03/2023	05/31/2023		1/4	APC submitting final pay out instructions to EOC HR (MS) ;Determine status of personnel files. ;Determining final pay without cashing out vacation time. ;Finalizing the last day
HR	Implementation of Insperity Enrollment Plan/Process		Not started	APC Admin (Insperity)	4/1/2023	06/16/2023		0/1	Determine Enrollment period (May 15-June 15?)
HR	Develop HR Policies	Use HR Policies as a template; Insperity will assist in reviewing the policies. Board Approved 7-15 days before new employee activation.	Not started	APC Admin (Insperity)	4/1/2023	06/16/2024			

## EXHIBIT C

To: Elliott Balch, Access Plus Capital Chair  
Cc: Access Plus Capital Board  
From: Emilia Reyes, Access Plus Capital Secretary and Chief Executive Officer, Fresno EOC  
Date: March 21, 2023  
Subject: Access Plus Capital February 16, 2023, Board Meeting – Agenda Item #6

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On February 16, 2023, at the Access Plus Capital (APC) Board meeting, staff presented Agenda Item #6 Executive Management Report – **Review and Approval of Transition Plan Request**. Per staff's report "the recommended action was to formally request to establish a transition plan for human resources and financial management that will include a timeline and projected cost."

The Executive Management report was unprofessional and disappointing, it contained several inconsistencies and inaccurate information. As the CEO of Fresno Economic Opportunities Commission (Fresno EOC) and an APC Board member & Secretary, there should have been a greater level of respect and courtesy for the Parent-Subsidiary Relationship between the two organizations and more thought given to the accusations in the Report.

The statement in the Executive Management Report that "Fresno EOC is insufficiently meeting APC growing needs" is incorrect. Since inception, the foundations and funders that are seeking to support APC have requested information about the relationship between Fresno EOC and APC in order to determine if APC has a sufficiently strong foundation to perform its mission. Fresno EOC has stood with APC to show the community that APC indeed does have that strong financial footing. Fresno EOC does take full responsibility on the late audit reports. As many agencies in the last three years, Fresno EOC's auditing firm, Fresno EOC, and APC experienced staff turnover creating challenges, losing institutional knowledge, and creating delays. These issues have been rectified.

In November 2021, the APC Board approved revised bylaws to reduce the number of appointed Fresno EOC Commissioners to the APC Board from 6 to 3. This change resulted in a majority of non-Fresno EOC Board members and provided APC with the ability to be more independent from Fresno EOC. Around that time, Fresno EOC and APC negotiated and executed an Administrative Agreement to provide clarity of their respective roles & responsibilities. The Agreement states that Fresno EOC will be responsible for fiscal & administration including fiscal responsibility, financial management, donor acknowledgement, independent audit, and staff & contractors. *Section b.ii. "The APC Board of Directors shall have the sole authority to hire the Chief Executive Officer ("CEO")/Executive Director of the APC. The CEO/Executive Director of the APC shall be an employee of FEOC retained under contract. The CEO/Executive Director of APC shall affix all salaries, wages, and financial compensation for APC employees in consultation with FEOC Human Resources, as authorized by the APC Board of Directors. All APC personnel shall have access to all the same benefits and privileges of FEOC employees."*

As stated under the Administrative Agreement, Fresno EOC has no direct authority over APC's employee compensation, and such areas as employee parking, facility management and leadership & management development. The APC Executive Director has had full authority and responsibility to make any necessary changes or adjustments, as authorized by the APC Board of Directors. The APC Executive Director is the only employee reporting directly to the APC Board and the APC Chair is the direct supervisor of the Executive Director. Accordingly, since the inception of APC, the Executive Director has

always had full authority over salaries, wages, and financial compensation for all APC employees, as authorized by the APC Board of Directors.

APC's Leadership has had the fiduciary responsibility and independent oversight of APC. Once the Administrative Agreement was executed, I, as Fresno EOC's CEO, no longer have direct supervision or oversight of the APC Executive Director. However, as a contracting partner to APC, a colleague, and community leader, I offered monthly meetings to the APC Executive Director as an option to brainstorm or bounce ideas off one another. I requested the meetings with no specific purpose or agenda. It was up to the APC Executive Director to avail himself of these meetings. Finally, please note I was out of the office on bereavement leave from August to September 2022.

For the last two years serving as an APC Board member & Secretary, I have stated in board meetings and retreats that I would support APC becoming independent, so long as there is a detailed and collaborative transition plan. I've requested this plan several times in Board meetings and in emails to the Board Chair. As of today, I have yet to receive an email or follow up from the APC Executive Director. Additionally, I have expressed other concerns regarding the APC Executive Director's timeliness, organization, and accountability, including the following:

- Board Meetings over the last two years have yet to start and end on time;
- Committee meetings are constantly being changed or cancelled at the last minute with no notice;
- Board members receive the Monthly Agenda and Board packets the day before or day of the Board meeting even though Board members have consistently requested to receive the information 48 to 72 hours in advance;
- As Board Secretary, I am not given an opportunity to review the Board minutes prior to them being shared with the Board of Directors;
- The APC staff have not responded to emails regarding major deadlines (ex. lease agreements); and
- The 2023 Annual Budget has yet to be submitted to Fresno EOC.

In December 2022, the APC Executive Committee met with the APC Executive Director addressing these concerns and stated he needed to improve significantly in the first quarter of the 2023. As of today, his performance has not improved, and the APC Board has not held him accountable.

Fresno EOC created and invested a significant amount of time and funding to the success of APC. Given the lack of follow up and performance, I will be meeting with the Fresno EOC Board requesting guidance on next steps concerning Fresno EOC's relationship with APC. I will provide to the EOC Board the APC February 16, 2023 – Agenda 6 and memo for reference and my response.

Please let know if we can have a further discussion on Thursday, March 23, 2023 in Executive Session (close session) at the beginning of the meeting.

# EXHIBIT D

<b>Date:</b> February 16, 2023
<b>Agenda Item No.:</b> 6
<b>Item:</b> Executive Management Report & Analysis—Transition Plan Memo

**Requested Action:** The Board to formally request the President to establish a transition plan for human resources and financial management that will include a timeline and projected cost. This may include other governance and fiscal management recommendations for the board's approval. The plan would be monitored by the Finance & Operations Committee

The purpose of this memo is to provide a historical summary of how Access Plus Capital has arrived at its current process of transitioning the management of its finance, accounting, and human resources from Fresno EOC to itself or other third parties.

## BACKGROUND

### Clarity in the relationship

Between 2018-2020, funders including the James Irvine Foundation, Heron Foundation, and banks would ask about the relationship between Fresno EOC and Access Plus Capital. There were concerns about granting funds to APC and whether Fresno EOC could redirect the monies especially those for general operations. Because of this Heron Foundation awarded \$100,000 to Fresno EOC and restricted it to APC. In addition, APC's consolidated presentation of off-balance portfolio held by Fresno EOC raised questions. Our new auditor and the CFO consultant from Friedman & Associates in consultation with the CFO of Fresno EOC, all recommended the elimination of consolidated presentation of Fresno EOC assets on APC audited financials.

Action(s): **Access Plus Capital and Fresno EOC consulted legal counsel to create a management and administrative services agreement for administrative, fiscal, and human resources support.** It specified the Executive Director would direct all EOC employees assigned to APC and affix their wages, manage the APC board-approved budget (Section 1-a-ii), and that they were controlled by (hired, evaluated, or terminated) the APC board of directors (Section 1-b-i). This agreement was approved by both boards of directors in December 2020 and enacted as of January 2021. Because of the agreement, in 2022 Heron Foundation awarded \$100,000 directly to APC.

EOC CEO designated the EOC CFO to negotiate the adjusted administrative service fee. The fee was discounted on a weight calculated created by the CFO based on core activities in Finance, HR, IT, facilities, fund development, and general support. **In 2021, the service agreement rate was negotiated from 10% to 6.1% because APC provided a number of its own finance, marketing, and fund development services.** According to the agreement, a rate adjustment is due in August for consideration. No

adjustment has been submitted since 2021 and the 6.1% rate was used for the 2022 and 2023 approved budgets.

As of 2020 audited financial statement, **APC eliminated consolidated content for the Statement of Activities (Income Statement) and the Statement of Position (Balance Sheet).** In addition, **APC discontinued the practice of submitting its board minutes, financials, fund development report, or annual budget to Fresno EOC for ratification or information.**

In November 2021, **Fresno CDFI dba Access Plus Capital revised its by-laws** with the support of legal counsel to include the following changes:

- Change the number and qualifications of board members including the number of EOC commissioners or staff from 6 of 13 to 3 of 13;
- Authorize the board to appoint or remove all officers and agents of the organization and compensate them accordingly;
- Shifted certain management responsibilities from the board chair and treasurer to the hired president;
- The establishment of executive, finance, audit, and risk committees as standing ones;
- Hiring of a president to oversee operations, finances, and manage staff that reports to the board of directors.
- Update its conflict of interest policy in accordance with state nonprofit law.

### **Parent-Subsidiary Relationship**

While there was language inserted into the 2020 APC-EOC management services agreement referencing a parent-subsidiary relationship, neither the APC articles of incorporation nor the by-laws dating back to 2008 use or reference such a relationship. The 2008 to 2017 amended by-laws state that Fresno CDFI would “operate as a lending entity for and on behalf of Fresno Economic Opportunities Commission (Fresno EOC).”

#### **Action:**

Because that relationship was not established in the articles or by-laws, legal counsel recommended, the APC Governance Committee reviewed, and the APC board of directors approved the **revision of the by-law to reduce the number of EOC-related seats on the board and removed any lending entity language** to intentionally changing any real or implied control by Fresno EOC. EOC Commissioners were informed of the changes by then APC board chair/EOC Commissioner Lee Ann Eager at the December 2020 EOC board meeting.



## **EOC insufficiently meeting APC's growing needs**

### **Human Resources**

In the 2020 Friedman & Associates *Comprehensive CDFI Loan Fund Assessment*, it highlighted several challenges and recommended changes to address the growing staff resource needs of the organization:

*Staff compensation packages haven't been ideally aligned or equitable. Progress has been made toward developing incentive compensation and review tailored for APC, but there have been challenges due to the EOC social service compensation structure.*

*The new Fresno EOC CFO does not have prior CDFI or lending experience and thus creates a knowledge gap that may be addressed in the implementation of a shared services/operating agreement.*

*Key Recommendations - Management and Staffing:*

*1. Assign an APC-dedicated controller inside EOC to provide treasury management at the funds level.*

*The role would include financial reporting and budget planning, including asset-liability management.*

*2. Review the staff accountant job description and streamline responsibilities, in the context of the loan processing and treasury hires.*

*3. Identify training opportunities for the EOC CFO and APC staff accountant to develop CDFI-specific knowledge and skills.*

Between 2021-22, six (6) staff left APC to other nonprofits or banks for higher wages for a lack of competitive incentive pay. 5 of the 6 former employees remain connected to APC for loan referrals, loan committee, and a funding support.

Action(s): In January 2021, **the Board approved and APC paid out a 5% performance incentive for all based on 2020 wages**. Performance Incentive outside of a cost of living (2.5-3%) evaluation-based raise were foreign to Fresno EOC. It required several meetings between HR and Payroll to get the payments processed. 2023 is the third year of a universal performance incentive was paid out.

In December 2021, **APC purchased the industry's Opportunity Finance Network's 2021 Compensation Survey Study**, which was provided to EOC HR Department to support an APC specific salary study. It included information for wages, benefits, and performance incentives from CEO to loan officers.

**The study was not completed until June 2022** and APC leadership had to make several revisions to the baseline wages and the assessments to work because the framework required APC positions to align with EOC positions and wages (accepted Executive Management Report, July 2022). After several rounds with Fresno EOC, **the market-adjusted wages were enacted in July 2022** that resulted in an average 9.83%

raise for staff. APC President expressed to the EOC CEO on July 19 that we need to explore transition given the accounting and HR misalignment. Per the CEO's advice, the President engaged the EOC CFO (August and November 2022) who oversaw HR, Finance, IT and Facilities. CFO provided a few local accounting firm recommendations and pointed APC to the Fresno Street Saints transition plan as a reference document.

As a part of the April and June 2022 board closed sessions, the President presented the updated staffing model to including the VPs of Finance, Administration, Lending, and Impact in alignment with core operational functions. **All VPs were promoted or hired by September 30, 2022. The revised functional organizational chart was shared in October and November 2022 along with the persons hired to fill those roles.** The October and November 2022 Executive Management Reports were unanimously accepted by the board.

Given the 2021 audit challenges and the human resources wage alignment concerns, the board-accepted Executive Management Reports starting September 2022 mentions:

*Personnel & Staff Development (September 2022/November 2022)*

*The VP of Administration that will oversee Human Resources, professional development, and administration services will initially focus on mapping out plan for independent HR services, personnel & benefits management, and insurance by Q1 2023.*

*APC-EOC Operating Agreement (October 2022)*

*APC is revising the operating agreement beyond 2022. In conversation with the board, APC leadership is exploring options for gradual full independent operations. This could include contracted services from EOC in 2023 to support with the 2022 audit as financial records would have been managed by EOC.*

At the November 2022 board meeting, the President shared via the Executive Management Report that he was developing a transition plan for Q1 2023. There was a robust conversation between exiting, existing and incoming board members. The board requested the President bring back a detailed plan and projected 'separation cost.'

At the December 15, 2022 board meeting, the President presented a draft 2023 budget and the Executive Management Report included a draft Benefits Conversion Plan with a tentative April 2023 transition date; expectation that the 2022 audit will be complete by April 30, 2023; and a scheduled meeting with the EOC CEO on December 20 to review the management agreement.

Due to scheduling conflicts the Aug (Emilia), Sept (Tate), Oct (Tate), Nov (Emilia) and Dec (Emilia) scheduled monthly meeting with the CEO of Fresno EOC were cancelled. The Nov. and Dec. meetings were specifically to be about the management agreement and transition planning as requested by APC. The EOC CEO and APC President did

not meet until December 27, 2022 about the Finance Department transition and audit support with the CFO's departure.

To provide the board the requested HR and financial management transition plan, APC requested payroll information to provide to payroll and benefit management firms and to develop a CDFI industry-based performance incentive plan by February 2023. The President followed up the CEO on January 24 to expedite the response. EOC CEO responded to the President and Board Chair that no communication had been made with EOC Executive Team about becoming independent, that EOC Finance has limited capacity due to leadership changes, she or EOC Finance would not be available to provide any support until the second week of March 2023 since they were working on their 2021 audited financial statements.

In a February 6 meeting scheduled between the President and the EOC CEO to discuss the January 24 communication, Board Member Salam Nalia was invited to the meeting by the CEO as an incoming consultant to EOC Finance and under the direction of the CEO to assist with the EOC-APC finance transition process.

## Finance & Accounting

As part of the 2020 Friedman & Associates (F&A) Comprehensive *CDFI Fund Assessment*, it noted several weaknesses in the management of APC finances (page 11):

*EOC accounting/finance time are not billed to APC. The EOC accounting and finance team does not include staff with CDFI or banking experience; there's limited understanding of how a CDFI financially operates more "like a bank" than a social service program.*

*The accounting staff has been challenged in providing timely budget v. actual reports to the Board and management because of EOC bottlenecks. The shared EOC accounting system and chart of accounts is not ideally structured for CDFI operations.*

*The new Fresno EOC CFO does not have prior CDFI or lending experience and thus creates a knowledge gap that may be addressed in the implementation of a shared services/operating agreement.*

F&A recommended hiring a controller or accounting manager, providing CDFI training to APC and EOC accounting staff, and having a dedicated accountant for APC finances.

Action(s):

**APC hired/recruited or consulted finance and accounting staff.** Baldev Birk was promoted to Director of Finance & Risk Management to oversee credit, portfolio, and finance in 2020. In January 2021, APC hired CDFI CFO Consultant and CPA, Jonathan Harrison through Friedman & Associates to provide audit support and staff training. In July 2021, APC transitioned the EOC accountant to APC accounting manager. In

November 2021, APC hired a treasury analyst to support APC A/R and A/P activities. In July 2022, APC hired Financial Edge consultant, Cause & Solution to assist building a separate or fixing the current charter of accounts and assist with financial reporting services. They determined that *“based on how the accounts are ordered, it would be nearly impossible to try to build ranges into the templates as it currently stands. Our recommendation would be to leverage an account attribute that would be attached to each account with the reporting classification on it (i.e. Cash and Cash Equivalents or Loans Receivable, net LLR).”* In November 2022, APC determined it needed to contract with a CPA consultant with CDFI experience to assist with architect APC finance system and hire an accounting manager to oversee day-to-day operations. As of February 2023, it reviewing recommended CPA/CFO consulting firms with the goal a agreed upon scope of work for review and approval by the March 2023 board meeting.

### **Preparing annual audited financials**

In 2021, Fresno EOC and APC acquired new auditors, Hudson Henderson & Company. There were a number of challenges in completing the 2020 audit by June 30, 2021, including the use of deferred revenue, a lack of designed donor-restrict net assets, the EOC off-balance activities listed on our financials that were outside of industry best practices as references by bank and foundations funders, and not following the CFO consultant’s memo on the treatment of forgivable loans.

Though starting the 2021 audit process in March 2022, a finalized trial balance was not delivered to the auditor until August 2022. A detailed account of activities was shared the board via the June and July 2022 Executive Management Reports on the timing and lack of urgency or attention provided to the process from EOC Finance. APC was not considered for an additional OFN (Opportunity Finance Network) grant and loan investment in May/June 2022 because of the lack of audited financials. On July 1, APC received a notice from the US Treasury’s CDFI Fund that they could retract \$3.25 in current grants funds if we did not meet the extended deadline of the audited financials by September 30. In addition, we would be ineligible for pending awards (\$14.7 million in requests) and not allowed to apply for two years.

APC Audit Committee Chair James Martinez, Executive Committee Member Dorothy Thomas and APC leadership met with EOC CEO and CFO on July 14 to map out a timeline of deliverables from EOC to APC by July 20. Even after EOC’s commitment to scheduled meetings starting in July 18, staff missed a meeting, Finance staff were unprepared to meet APC Finance/President, or told APC staff they had other commitments. The APC Audit Committee was made aware of the additional delays. The finalized trial balance was delivered to the auditor on July 20 and a draft audit financial statements and the required single audit (due to \$750,000 federal funding threshold) by September 13. The board approved the audited financials at the September board meeting they were sent out to all our funders by September 30.

In 2022, the SBA (Small Business Administration) informed APC that audited financial statement will be required by April 30, 2023.

Action: **APC (president and audit committee chair) signed a letter of engagement in January 2023 for an April 30, 2023 delivery.** APC and EOC Finance in meeting with the auditors agreed that trial balance and all documents can be delivered to the auditors by February 27 so that the APC Audit Committee will review the draft by the week of April 11. The audit cost was increased from \$3,500 to \$28,000 to reflect a full independent audit process of the 2022 financials and discounted by \$7000 since APC is still using EOC's internal control policies.

### **Other Supportive Functions**

These areas are supported by the administrative service agreement, but APC has taken them based on needs not met by EOC.

Starting in November 2022, APC was dis-invited to EOC Leadership & Management meeting (all supervisor and managers) and All-Staff Meetings.

Action: **APC implemented its own monthly staff meetings and hosted a 1.5-day staff retreat on January 26-27, 2023.** In 2022, it developed staff groups on wellness, education, fun/entertainment, and facilities.

Between 2020-22, staff's cars were towed, told by security they couldn't park in the non-enforcement lot, and denied access to the lot during EOC's remote work/off-site work. In November 2023, APC was informed "moving forward, in accordance with the Parking Guidelines, APC does not meet the criteria to park in the Executive Plaza parking lot."

Action: **APC purchases monthly permits for all staff adjacent to EOC starting in November 2022.**

Since 2017, EOC Fund Development team has written four (4) grants proposals for APC. One was turned in late and none of them were funded.

Action: **APC manages in own fund development.** APC writes or contracts out the writing of its proposals. It hired a Senior Manager of Admin and now currently has a VP of Impact who oversee fund development. In addition, it hired an Impact Specialist with a focus on fund development in January 2023.

APC needed more marketing support that the general services provided by communications department.

Action: **In 2019, APC hired a third party marketing firm to provide marketing and branding services. In 2022, APC hired a communication specialist to assist with content development.**

EOC provide IT and data support services (hardware, software, net security, and procurement support). APC needed support to bridge data between Salesforce data management system and loan program.

Action: **APC has hired several consultants to provide and on-going support for Salesforce, Portfol, and our cloud-based services for staff and clients including BMI, Arkus, and Bitwise.** APC has expressed the desire continuing contracting with EOC IT Department beyond any future transition.

EOC secure the Fulton street office for APC as it used the first floor. APC is still waiting for the elevator 24-months after EOC secured the location. APC is communicating directly with the building owner on the progress of the project & a future lease/purchase.

## HUMAN RESOURCES COMMITTEE MEETING

September 12, 2022

5:00 PM

MINUTES

### 1. CALL TO ORDER

Committee Chair, Barigye McCoy, called the meeting at 5:02PM

### 2. ROLL CALL

Roll was called and a quorum was established.

**Commissioners** Barigye McCoy, Jimi Rodgers, Robert Pimentel

**Present:**

**Commissioners Absent:** Jewel Hurtado, Rueben Zarate

**Staff Present:** Emilia Reyes, Jim Rodriguez, Guadalupe Zuniga, Erica Reyes,  
Rebecca Keene

### 3. APPROVAL OF PREVIOUS MINUTES

August 15, 2022 Meeting Minutes

Public Comment: None heard

**Motion by:** Rodgers **Second By:** McCoy

**Ayes:** All in favor.

**Nayes:** None heard

### 4. 2023 Health Plan Rates

A. 2023 Health Plan

Erica Reyes, Human Resources Manager, presented on the proposed changes and anticipated costs for the 2023 Health Plan with no change in dental rates or Employee Traditional PPO. High Deductible Health Plan rates will increase.

Public Comment: None heard

**Motion By:** Rodgers **Second By:** McCoy

**Ayes:** All in favor.

**Nayes:** None heard

### 5. Wellness Plan

A. Halcyon Health and Wellness

Erica Reyes, Human Resources Manager, presented on the recommended approval for the Halcyon Health & Wellness Plan's annual estimated cost based on the enrollment rate per employee.

Public Comment: None heard

**Motion By:** Pimentel **Second By:** McCoy, Rodgers

**Ayes:** All in favor.

**Nayes:** None heard

**6. OTHER BUSINESS**

Next meeting scheduled for November 21, 2022

No action required.

**7. PUBLIC COMMENTS**

Public comment: None heard

No action required.

**8. ADJOURNMENT**

The meeting was adjourned at 5:31 PM

Respectfully submitted,

Barigye McCoy  
Committee Chair





## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> April 6, 2023	<b>Program:</b> Human Resources
<b>Agenda Item #:</b> 12A2	<b>HR Manager:</b> Jennifer Tierce
<b>Subject:</b> HR Scorecard – Q4 2022	<b>Officer:</b> Emilia Reyes

### Background

The following information is intended to provide the Committee a high-level snapshot of Human Resources 2022 4th quarter activity. The information is broken down into the six strategic goal areas that the program has identified:

- Talent Acquisition
- New Hire Survey Highlights
- Separations & Turnover
- Employee Overview
- Benefits
- Safety & Worker's Compensation

This scorecard is meant to be a versatile tool that can adapt to present pertinent information to the HR Committee each quarter.

Per Commissioner Rodger's request, a more detailed report has been included.

# Fresno EOC Human Resources Scorecard—2022 Q4

Key

Exceeded Goal

Met Goal

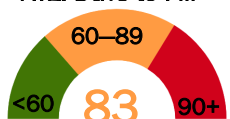
Below Goal

## Talent Acquisition

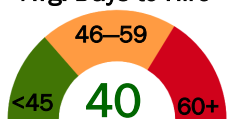


39 Recruitment Hires  
14 Agency Promotions

Avg. Days to Fill <sup>1</sup>



Avg. Days to Hire <sup>2</sup>



## Separations and Turnover

13 staff separated within first year

32 Separations

10 Accept Another Job

5 At Will

1 Attend School

3 Death

3 Health Reasons

7 Personal Reasons

3 Retirement

Net Gain: 7 staff

### Turnover Tracker

Year	Fresno EOC	National Average <sup>3</sup>
Q4—2021	7.90%	4.46%
Q4 -2022	3.15%	4.17%

## Benefits

### Benefit Eligible Enrollment Statistics

	Fresno EOC	National Average <sup>3</sup>
Medical	73%	66%
Dental	78%	78% <sup>4</sup>



92.8% of Fresno EOC jobs are benefit eligible.

Job Fair(s) Attended: 2

Job Fair(s) Hosted: 1

Head Start— Saturday, November 5, 2022  
62 Attendees  
25 Contingent Job Offers Made  
11 Hires, 3 Internal Promotions

## New Hire Survey Highlights



6 Responses

Did New Hire Orientation (NHO) meet your expectations? **Yes—100%**

Did you have to contact HR after NHO for clarification? **Yes—50%**

## Employee Overview

As of December 31, 2022

Fresno EOC had 1035 employees

- Employees had an average of 9.6 years of service (vs. 3.7 years national average) <sup>3</sup>
- 17.9% of employees have 20 or more years of service with Fresno EOC.

### Staff Recognized for Years of Service Milestones

Years Achieved	5	10	20
# of Staff	9	2	2

## Safety & Worker's Compensation



### 13 Injuries

- 6 required medical treatment of which were preventable

- 7 required first aid only

### Causes for Injuries requiring Medical Treatment:

4	Lack of Situational Awareness
2	Slip/Trip/Fall



97% of Fresno EOC employees are fully vaccinated against COVID-19.

<sup>1</sup> Time to fill—posting date to hire date

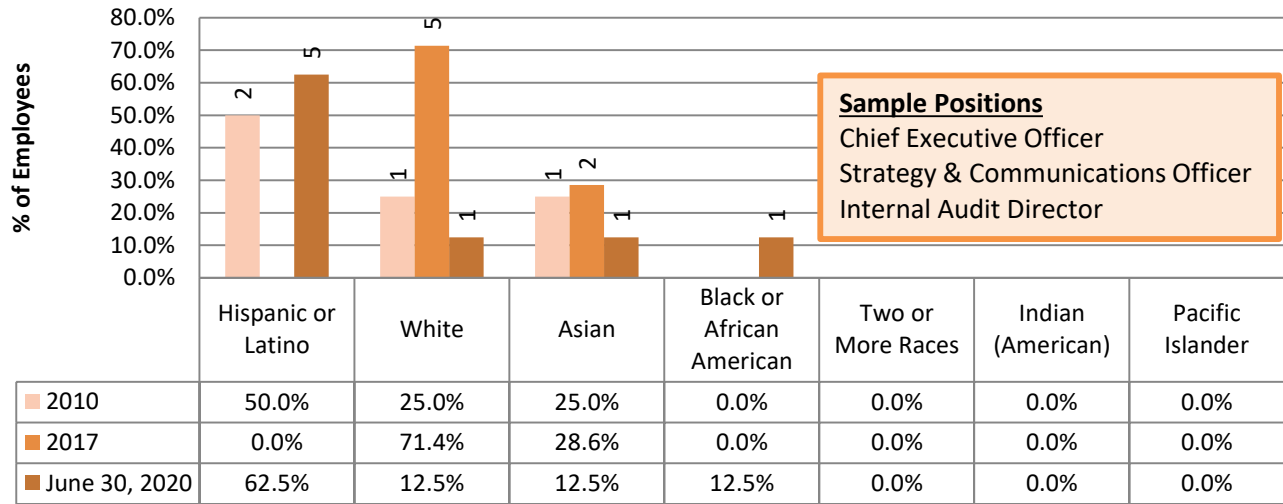
<sup>2</sup> Time to hire—date applied to hire date

<sup>3</sup> Bureau of Labor Statistics data for Private Industry employers

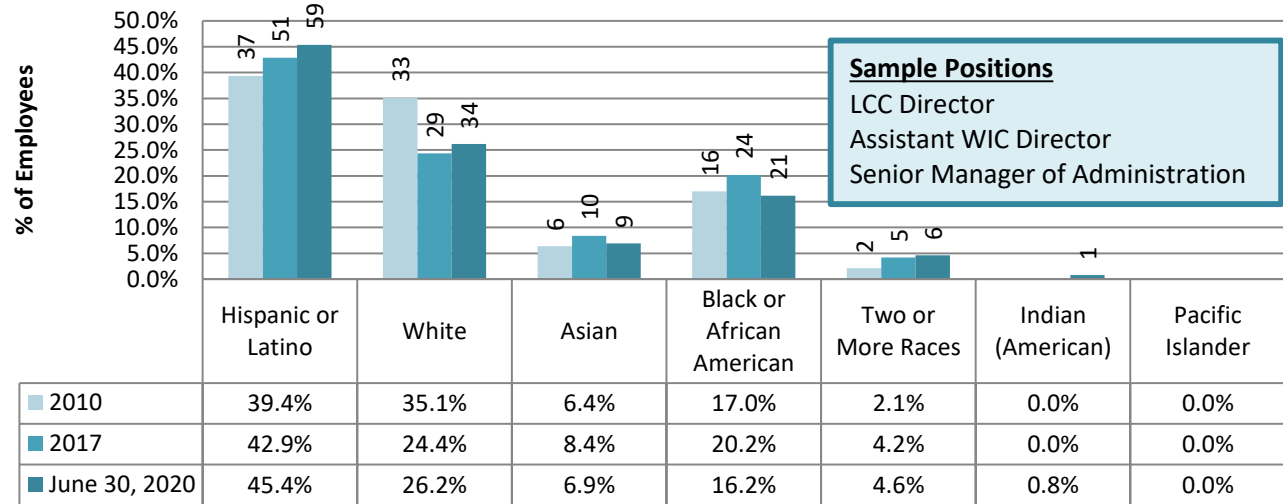
<sup>4</sup> Data from March 2021 BLS Survey (last data available).

**Fresno EOC Quarterly Update - Agency Demographics**  
**EEO-1 Annual Report Comparisons**

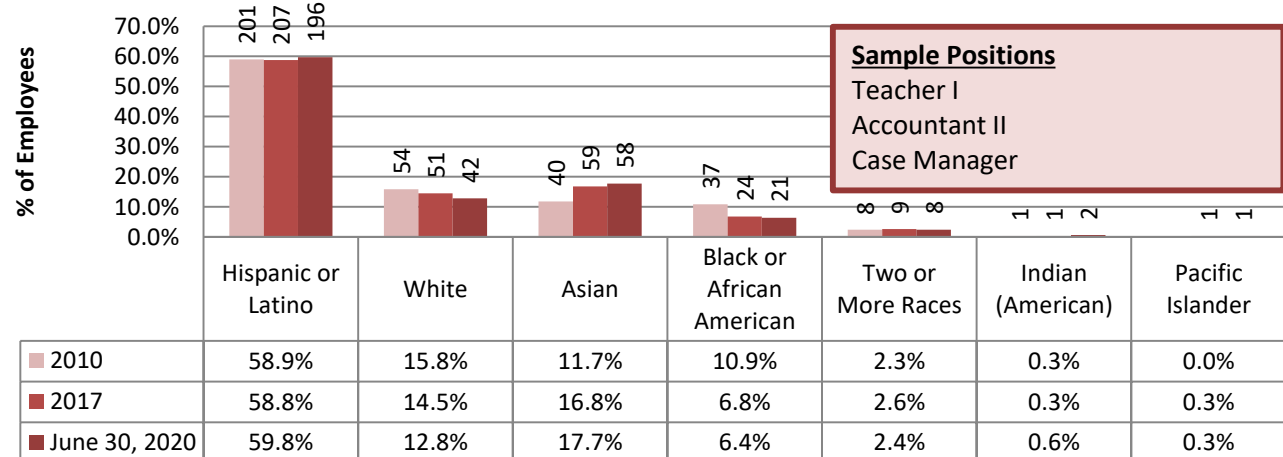
### Executive/Senior Level Officials and Managers



### First/Mid-Level Officials and Managers

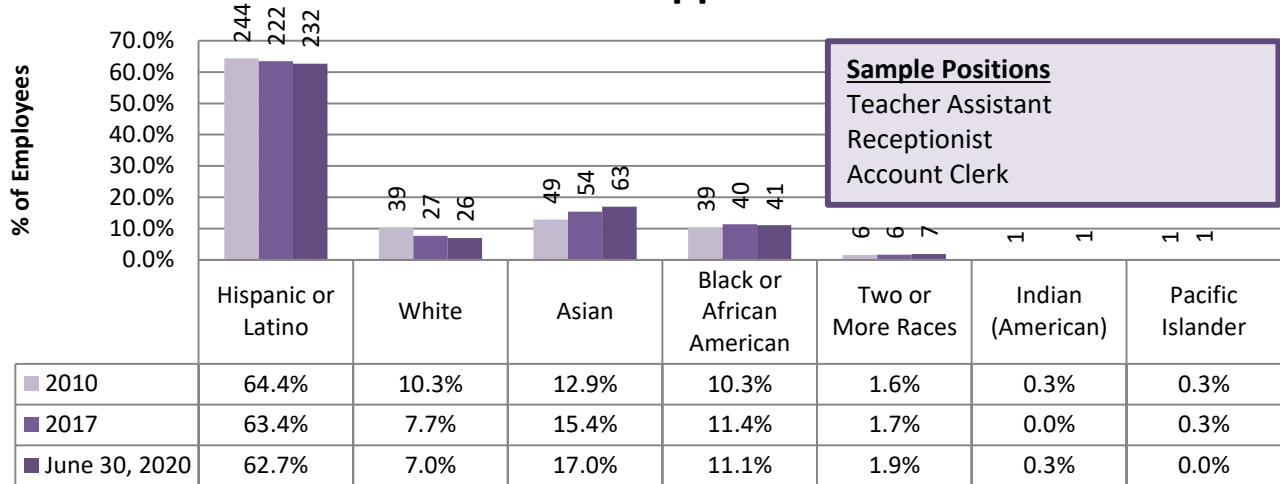


### Professionals

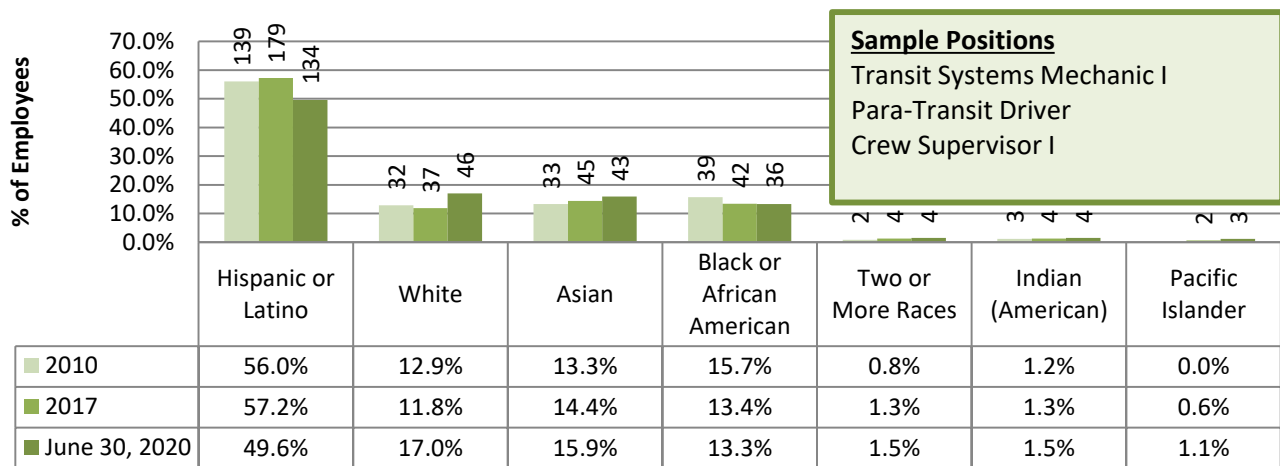


**Fresno EOC Quarterly Update - Agency Demographics**  
**EEO-1 Annual Report Comparisons**

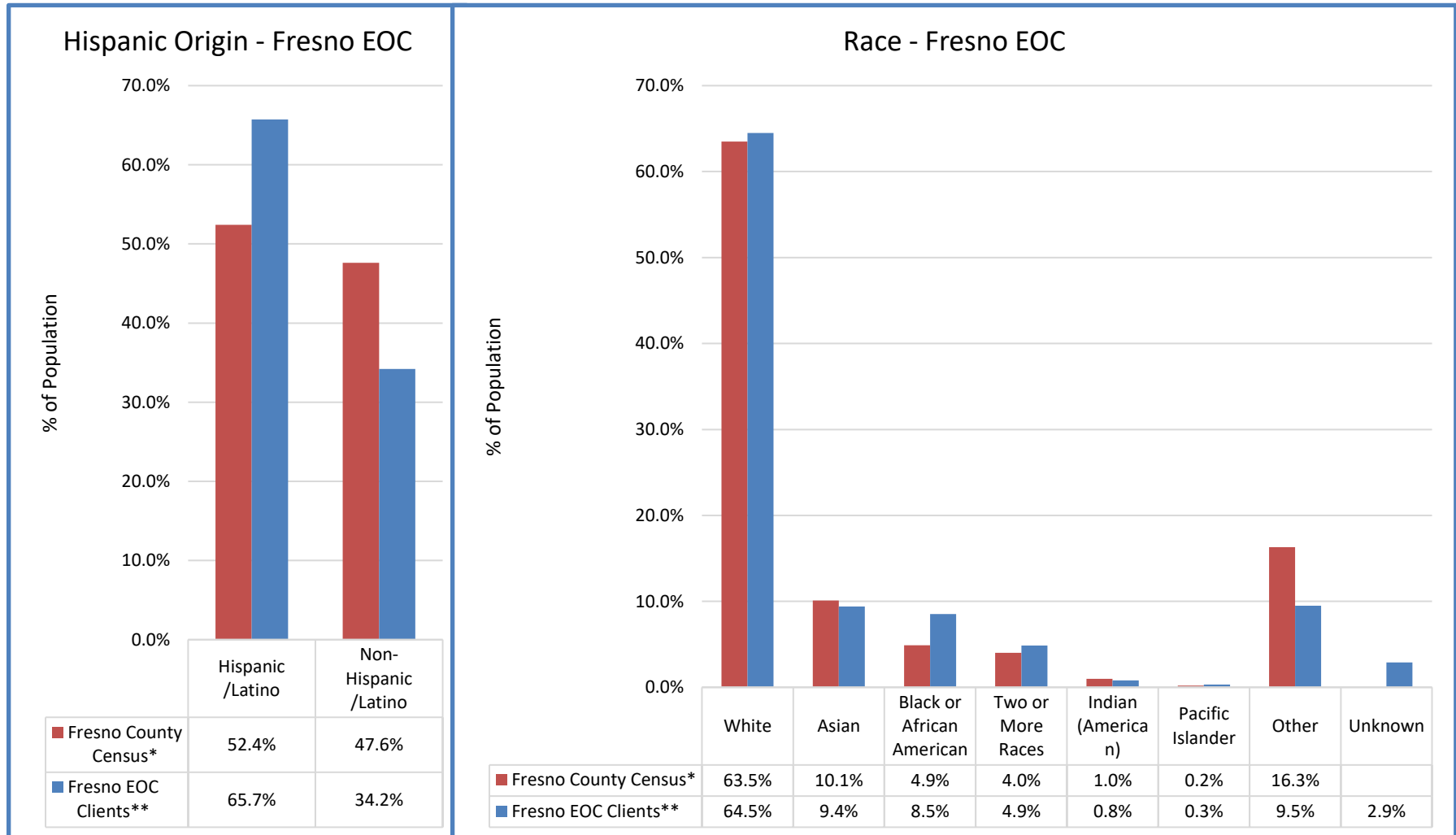
### Administrative Support Workers



### Craft Workers/Operatives/Laborers & Helpers/Service Workers



**Quarterly Update**  
**Fresno County & Fresno EOC Program Client Data Comparisons**



\*2013 - 2017 American Community Survey 5-Year Estimates - <https://factfinder.census.gov/faces/tableservices/jsf/pages/productview.xhtml?src=CF>

\*\*2018 CSBG/Agency Stats

The federal government considers race and Hispanic origin to be two separate and distinct concepts. Hispanics and Latinos may be of any race.

## 2022 - 4th Quarter Separations

### October Separations - 8

<u>Separation Date</u>	<u>Job Title Description</u>	<u>Program</u>	<u>Age</u>	<u>Gender</u>	<u>Ethnicity</u>	<u>EEOC Job Classification</u>	<u>Separation Reason</u>	<u>Years of Service</u>
10/07/2022	Food Production Worker I	Food Services	20-29	Female	Declined to Provide	Service Workers	Personal Reasons	0 year, 1 month
10/07/2022	Teacher I	Head Start	30-39	Female	Hispanic or Latino	Professionals	Personal Reasons	2 year, 0 month
10/11/2022	Family Support Assistant I	Head Start	30-39	Female	Not Hispanic or Latino	Service Workers	Personal Reasons	0 year, 8 months
10/11/2022	Inclusion Assistant	Head Start	50-59	Female	Not Hispanic or Latino	Service Workers	Death	21 year, 6 months
10/18/2022	Para-Transit Driver	Transit Systems	50-59	Male	Not Hispanic or Latino	Operatives	Death	7 year, 3 months
10/21/2022	Community Care Specialist	African American Coalition	30-39	Female	Hispanic or Latino	Administrative Support Workers	Accept Another Job	0 year, 3 months
10/28/2022	FP Worker I/Driver	Transit Systems	20-29	Male	Not Hispanic or Latino	Service Workers	Accept Another Job	0 year, 3 months
10/28/2022	Grant Writer I	Executive Office	50-59	Male	Not Hispanic or Latino	Professionals	Accept Another Job	0 year, 0 month

### November Separations - 11

<u>Separation Date</u>	<u>Job Title Description</u>	<u>Program</u>	<u>Age</u>	<u>Gender</u>	<u>Ethnicity</u>	<u>EEOC Job Classification</u>	<u>Separation Reason</u>	<u>Years of Service</u>
11/02/2022	Chef	Food Services	30-39	Female	Hispanic or Latino	Service Workers	At Will	1 year, 3 months
11/03/2022	Food Services Assistant	Head Start	30-39	Female	Not Hispanic or Latino	Service Workers	Personal Reasons	6 year, 7 months
11/04/2022	SFSP Monitor	Food Services	20-29	Female	Hispanic or Latino	Service Workers	Attend School	3 year, 5 months
11/04/2022	Teacher Assistant II	Head Start	40-49	Female	Not Hispanic or Latino	Administrative Support Workers	Accept Another Job	6 year, 0 month
11/14/2022	Family Support Assistant I	Head Start	30-39	Female	Hispanic or Latino	Service Workers	Personal Reasons	0 year, 1 month
11/15/2022	Family Engagement/Volunteer Asst.	Head Start	60-69	Female	Hispanic or Latino	Administrative Support Workers	Accept Another Job	26 year, 8 months
11/15/2022	Para-Transit Driver	Transit Systems	50-59	Male	Not Hispanic or Latino	Operatives	Death	4 year, 7 months
11/18/2022	Executive Office Assistant	Executive Office	50-59	Female	Not Hispanic or Latino	Administrative Support Workers	Accept Another Job	14 year, 6 months
11/23/2022	Teacher I	Head Start	40-49	Female	Not Hispanic or Latino	Professionals	Accept Another Job	0 year, 5 months
11/29/2022	Community Care Specialist	African American Coalition	30-39	Female	Not Hispanic or Latino	Administrative Support Workers	Health Reasons	1 year, 8 months
11/29/2022	Community Outreach Specialist	Sanctuary and Support Services	20-29	Female	Hispanic or Latino	Administrative Support Workers	Accept Another Job	0 year, 7 months

### December Separations - 13

<u>Separation Date</u>	<u>Job Title Description</u>	<u>Program</u>	<u>Age</u>	<u>Gender</u>	<u>Ethnicity</u>	<u>EEOC Job Classification</u>	<u>Separation Reason</u>	<u>Years of Service</u>
12/02/2022	Family Development Specialist	Head Start	20-29	Female	Not Hispanic or Latino	Professionals	Health Reasons	0 year, 0 month
12/09/2022	Para-Transit Driver	Transit Systems	30-39	Male	Not Hispanic or Latino	Operatives	At Will	0 year, 8 months
12/16/2022	Billing Analyst	Energy Services	30-39	Female	Not Hispanic or Latino	Administrative Support Workers	Personal Reasons	1 year, 8 months
12/16/2022	Food Production Worker I	Food Services	20-29	Male	Declined to Provide	Service Workers	At Will	1 year, 7 months
12/16/2022	Para-Transit Driver	Transit Systems	30-39	Female	Not Hispanic or Latino	Operatives	At Will	0 year, 4 months
12/16/2022	Site Monitor	Sanctuary and Support Services	50-59	Male	Not Hispanic or Latino	Administrative Support Workers	Personal Reasons	0 year, 0 month
12/16/2022	Teacher III	Head Start	60-69	Female	Not Hispanic or Latino	Professionals	Retirement	28 year, 3 months
12/23/2022	Communications Specialist II	Executive Office	40-49	Female	Hispanic or Latino	Professionals	Accept Another Job	0 year, 8 months
12/23/2022	Employment Readiness Instructor	Employment & Training	60-69	Male	Hispanic or Latino	Professionals	Retirement	33 year, 7 months
12/23/2022	Receptionist	Women, Infants & Children	60-69	Female	Hispanic or Latino	Administrative Support Workers	Retirement	31 year, 7 months
12/27/2022	Communications Specialist III	Executive Office	50-59	Female	Hispanic or Latino	Administrative Support Workers	Other Resignation	1 year, 4 months
12/29/2022	Driver in Training	Transit Systems	70-79	Male	Not Hispanic or Latino	Operatives	Health Reasons	3 year, 6 months
12/30/2022	Chief Financial Officer	Executive Office	40-49	Male	Hispanic or Latino	Executive/Senior Level Officials	Accept Another Job	2 year, 6 months

## Previous Quarter Turnover

### 2021 Turnover

January	February	March	April	May	June	July	August	September	October	November	December
1.23%	1.58%	1.57%	1.75%	1.15%	9.22%	3.55%	3.94%	1.90%	1.81%	1.42%	4.79%
Q1 Turnover			Q2 Turnover			Q3 Turnover			Q4 Turnover		
4.38%			12.12%			9.39%			8.02%		
2021 Annual Turnover: 25.89%											

### 2022 Turnover

January	February	March	April	May	June	July	August	September	October	November	December
3.01%	0.78%	1.26%	1.84%	1.25%	3.60%	2.99%	2.29%	1.68%	0.69%	1.08%	1.28%
Q1 Turnover			Q2 Turnover			Q3 Turnover			Q4 Turnover		
5.05%			6.69%			6.96%			3.05%		
2022 Annual Turnover: 21.75%											



## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> April 6, 2023	<b>Program:</b> Retirement Benefits
<b>Agenda Item #:</b> 12A3	<b>Trustee/ Officer:</b> Emilia Reyes
<b>Subject:</b> Retirement Plan Reporting	<b>Trustee/ Officer:</b>

### Background

Fresno EOC receives various quarterly reports from our record-keeper Transamerica, and from our investment advisors Lloyd Engleman and Fred Hamsayeh. It is our desire to provide the committee members with reporting relevant to the duties and goals of the committee. Many types of reports are available including:

- Plan financial summary
- Participant enrollments
- Loans outstanding (403b only)
- Contribution rate history
- Investment choices available
- Tables/graphs of participant counts by age or balance
- Investment rates of return



**FINANCE COMMITTEE MEETING  
Wednesday February 8<sup>th</sup>, 2023  
5:00PM  
MINUTES**

**1. CALL TO ORDER**

Charles Garabedian, called the meeting to order at 5:30pm.

**2. ROLL CALL**

Roll was called and a quorum was established.

COMMITTEE MEMBERS	PRESENT	STAFF
Charles Garabedian (Committee Chair)	✓	Jay Zapata
Rey Leon	✓	Steve Warnes
James Martinez		Jack Lazzarini
Linda Hayes	✓	Karina Perez
Zina Brown- Jenkins	✓	Jennifer Tillman
Itzi Robles		Gilda Arreguin
Alena Pacheco	✓	Cesar Lucio

**3. APPROVAL OF OCTOBER 12, 2022 MINUTES**

A. October 12<sup>th</sup> 2022, Finance Committee Minutes

Public comment: None heard.

**Motion by:** Leon **Second by:** Brown-Jenkins

**Ayes:** Leon, Brown-Jenkins, Pacheco, Garabedian, Hayes

**Nays:** None heard

**4. COMMITTEE CHARTER**

A. Finance Committee Charter

Public comment: None heard.

**Motion by:** Garabedian **Second by:** Leon

**Ayes:** Leon, Brown-Jenkins, Pacheco, Garabedian, Hayes

**Nays:** None heard

## 5. 2023 FINANCE COMMITTEE MEETING SCHEDULE

The proposed dates and meeting time was discussed. A motion to 1) move the June 14<sup>th</sup> meeting to June 13<sup>th</sup>, 2) cancel the July 12<sup>th</sup> meeting, and 3) keep the meeting time at 5:00 pm was made. All other meetings for 2023 will be unchanged from the schedule.

Public comment: None heard.

**Motion by:** Leon **Second by:** Hayes

**Ayes:** Leon, Brown-Jenkins, Pacheco, Garabedian, Hayes

**Nays:** None heard

## 6. FINANCIAL REPORTS

### A. Financial Reports

Jay Zapata, Director Of Finance, presented the Financial Reports. Staff recommends Committee approval for full Board consideration of the interim consolidated financial statements as of Year-to-Date October and November 2022. As of October 31, 2022 The Agency had preliminary revenue of \$114.5 million, including \$29.6 million of in-kind contributions, and net operating loss of \$777,350. As of November 30, 2022 The Agency had preliminary revenue of \$122.0 million, including \$32.0 million of in-kind contributions, and net operating loss of \$827,282.

### B. Head Start Financial Status Reports

Jay Zapata, Director Of Finance, presented the financial status reports for the Head Start 0-5 program as of Year-to-Date October and November 2022.

Public comment: None heard.

**Motion by:** Leon **Second by:** Hayes

**Ayes:** Leon, Brown-Jenkins, Pacheco, Garabedian, Hayes

**Nays:** None heard

## 7. WEATHERIZATION SUB-CONTRACTOR SELECTION

Jay Zapata, Director Of Finance, and Gilda Arreguin, Director of LIHEAP, Went over Weatherization Sub-Contractor. On September 19, 2022 Fresno EOC published a formal Request for Proposal (RFP) public notice for the Subcontractor for low-income home energy assistance program and department of Energy Weatherization. The RFP procurement solicitation process resulted in five responses received on October 17, 2022. Proposals were reviewed by the following panel: Energy Services Administration and Operations Manager, Finance Director, and Procurement Director. The Board approved the following contracts which support the estimated funding proposed for the five subcontractors. Subcontracts will support the current 2022 DOC WAP Contract Number 22-C6004, 2022 LIHEAP Contract Number 22B-4008, and 2023 LIHEAP Contract Number 22B-5008.

Public comment: None heard.

**Motion by:** Hayes **Second by:** Pacheco

**Ayes:** Leon, Brown-Jenkins, Pacheco, Garabedian, Hayes

**Nays:** None heard

## 8. HEALTH INSURANCE REPORT

Steve Warnes, Assistant Finance Director, presented the health insurance fund report. As of November 30, 2022, the health insurance reserve is at \$5.4 million, which covers approximately 6.7 months of average expenditures. Contributions from programs and employees for 2022 total \$9,614,810 while the fund paid out \$8,158,811 in expenses. Staff expects there to be an increase in the activity in December as our claims processor pushes to get as many of the 2022 claims paid by the end of the year. EOC should receive reimbursements under our stop-loss policy during December as well.

Public comment: None heard

No action required.

## 9. NON-COMPETITIVE PROCUREMENT:

Public comment: None heard

No action required.

## 10. PUBLIC COMMENTS

Public comment: None heard

No action required.

## 11. ADJOURNMENT:

Garabedian adjourned meeting at 6:26pm

Respectfully Submitted,

Charles Garabedian  
Committee Chair



## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> April 6, 2023	<b>Program:</b> Finance
<b>Agenda Item #:</b> 12B2	<b>Director:</b> Jay Zapata
<b>Subject:</b> Financial Reports	<b>Officer:</b> Emilia Reyes

### Recommended Action

The Finance Committee recommends approval for full Board consideration of the interim consolidated financial statements as of Year-to-Date December 2022 and January 2023 as well as approval of the financial status report for the Head Start 0-5 program as of Year-to-Date December 2022 and January 2023.

### 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 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 December 31, 2022, the Agency had preliminary revenue of \$145,540,628 million, including \$36 million of in-kind contributions, and net operating loss of \$1,305,797. In comparison, the Agency had revenue of \$136,584,046 million including in-kind of \$33.8 million as of the corresponding period of the preceding year.

As of January 31, 2023, the Agency had preliminary revenue of \$13,414,452 million, including \$433,218 of in-kind contributions, and net operating loss of \$326,143. In comparison, the Agency had revenue of \$10,685,940 million including in-kind of \$3 million as of the corresponding period of the preceding year.

- (B) Head Start 0-5 Financial Status Report as of Year-to-Date December 31, 2022.  
Head Start 0-5 Financial Status Report as of Year-to-Date January 31, 2023.  
This also represented in the following percentages.

<b>Program Area</b>	<b>% of budget</b>	<b>Notes</b>
Head Start – Basic	97%	Personnel is underspent due to unfilled positions
Head Start – Training & Technical Assistance (T&TA)	61%	Training planned for later this year

<b>Program Area</b>	<b>% of budget</b>	<b>Notes</b>
Duration	46%	
Early Head Start – Basic	54%	Personnel is underspent due to unfilled positions.
Early Head Start – T&TA	14%	Training planned for later this year

### **Conclusion**

Acceptance of these financials by the Board documents the Board's oversight over the financial operations of Fresno EOC. This is part of the Board's fiduciary duty.

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**STATEMENT OF ACTIVITIES**  
For The Twelfth Month Period Ended December 31, 2022 and 2021

	<b>A</b>	<b>B</b>	<b>A - B</b>	<b>C</b>	<b>D</b>	<b>B - D</b>
	<b>BUDGET JAN - DEC 2022</b>	<b>ACTUAL December 2022</b>	<b>BUDGET BALANCE REMAINING</b>	<b>ACTUAL JAN - DEC 2021</b>	<b>ACTUAL December 2021</b>	<b>ACTUAL 2022 vs 2021 Differences</b>
<b>REVENUES AND SUPPORT</b>						
GRANT REVENUE	\$ 89,274,925	\$ 81,220,151 91%	\$ 8,054,774	75,689,718	\$ 75,689,718	5,530,433
GRANT REVENUE - LENDING CAPITAL	-	-	-	0	-	-
CHARGES FOR SERVICES	19,602,250	21,985,211 112%	(2,382,961)	20,442,869	20,442,869	1,542,342
OTHER PROGRAM REVENUE	2,854,250	3,493,296 122%	(639,046)	2,950,486	2,950,486	542,810
CONTRIBUTIONS	371,450	211,756 57%	159,694	472,079	472,079	(260,323)
MISCELLANEOUS INCOME	414,350	290,965 70%	123,385	1,327,735	1,327,735	(1,036,770)
INTEREST & INVESTMENT INCOME	82,650	52,779 64%	29,871	91,840	91,840	(39,061)
AFFILIATE INTEREST INCOME	1,400,100	1,026,023 73%	374,077	1,348,529	1,348,529	(322,505)
RENTAL INCOME	330,650	372,239 113%	(41,589)	392,181	392,181	(19,942)
<b>TOTAL CASH REVENUE</b>	<b>\$ 114,330,625</b>	<b>\$ 108,652,421 95%</b>	<b>\$ 5,678,204</b>	<b>\$ 102,715,437</b>	<b>\$ 102,715,437</b>	<b>5,936,984</b>
IN KIND REVENUE	\$ 39,041,040	\$ 36,888,206 94%	\$ 2,152,834	33,868,609	\$ 33,868,609	3,019,598
<b>TOTAL REVENUE &amp; SUPPORT</b>	<b>153,371,665</b>	<b>145,540,628 95%</b>	<b>7,831,037</b>	<b>136,584,046</b>	<b>136,584,046</b>	<b>8,956,582</b>
<b>EXPENDITURES</b>						
PERSONNEL COSTS	\$ 69,972,550	\$ 66,088,956 94%	\$3,883,594	61,083,540	\$ 61,083,540	5,005,416
ADMIN SERVICES	7,040,225	6,619,968 94%	420,257	5,758,823	5,758,823	861,146
PROFESSIONAL SERVICES - AUDIT	0	0 0%	0	45,999	45,999	(45,999)
CONTRACT SERVICES	11,240,600	10,684,510 95%	556,090	9,084,528	9,084,528	1,599,982
FACILITY COSTS	6,093,175	6,056,566 99%	36,609	5,163,155	5,163,155	893,411
TRAVEL, MILEAGE, VEHICLE COSTS	1,772,345	3,066,069 173%	(1,293,724)	2,030,508	2,030,508	1,035,561
EQUIPMENT COSTS	946,775	1,991,206 210%	(1,044,431)	2,624,510	2,624,510	(633,303)
DEPRECIATION - AGENCY FUNDED	250,000	216,342 87%	33,659	252,365	252,365	(36,023)
OFFICE EXPENSE	3,129,400	3,369,014 108%	(239,614)	2,789,523	2,789,523	579,491
INSURANCE	755,250	817,622 108%	(62,372)	766,989	766,989	50,634
PROGRAM SUPPLIES & CLIENT COSTS	10,905,750	9,151,434 84%	1,754,316	9,704,403	9,704,403	(552,968)
INTEREST EXPENSE	267,900	435,746 163%	(167,846)	339,368	339,368	96,379
OTHER COSTS	994,600	1,284,133 129%	(289,533)	548,168	548,168	735,965
<b>TOTAL CASH EXPENDITURES</b>	<b>\$ 113,368,570</b>	<b>\$ 109,781,566 97%</b>	<b>\$ 3,587,004</b>	<b>100,191,877</b>	<b>\$ 100,191,877</b>	<b>9,589,689</b>
IN KIND EXPENSES	\$ 39,041,040	\$ 36,888,206 94%	\$ 2,152,834	\$ 33,868,609	\$ 33,868,609	3,019,598
<b>TOTAL EXPENDITURES</b>	<b>152,409,610</b>	<b>146,669,772 96%</b>	<b>5,739,838</b>	<b>134,060,485</b>	<b>134,060,485</b>	<b>12,609,286</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ 962,055</b>	<b>\$ (1,129,144)</b>	<b>\$ 2,091,199</b>	<b>\$ 2,523,561</b>	<b>\$ 2,523,561</b>	<b>(3,652,705)</b>
<b>OTHER INCOME / EXPENSE</b>						
TRANSIT GRANT ASSET DEPRECIATION		176,652	(176,652)	258,414	258,414	(81,761)
<b>NET SURPLUS (DEFICIT)</b>	<b>\$ 962,055</b>	<b>(\$1,305,797)</b>	<b>2,267,852</b>	<b>\$ 2,265,147</b>	<b>\$ 2,265,147</b>	<b>(3,570,943)</b>

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**STATEMENT OF FINANCIAL POSITION**  
**As of December 31, 2022**

	<b>2022</b>	<b>2021</b>	<b>Differences</b>
<b>ASSETS</b>			
CASH & INVESTMENTS	\$ 22,123,214	\$ 19,269,226	\$ 2,853,988
ACCOUNTS RECEIVABLE	18,863,051	18,946,484	(83,432)
PREPAIDS/DEPOSITS	430,046	384,422	45,623
INVENTORIES	355,001	148,200	206,800
PROPERTY, PLANT & EQUIPMENT	12,453,231	13,450,955	(997,725)
NOTES RECEIVABLE (net)	17,466,293	14,620,917	2,845,376
<b>TOTAL ASSETS</b>	<b>\$ 71,690,835</b>	<b>\$ 66,820,205</b>	<b>\$ 4,870,630</b>
<b>LIABILITIES</b>			
ACCOUNTS PAYABLE	\$ 5,342,885	\$ 7,262,476	\$ (1,919,592)
ACCRUED PAYROLL LIABILITIES	8,918,282	3,673,566	5,244,716
DEFERRED REVENUE	2,442,097	4,360,900	(1,918,804)
NOTES PAYABLE	15,077,967	13,375,851	1,702,116
HEALTH INSURANCE RESERVE	5,495,048	3,870,764	1,624,284
OTHER LIABILITIES	3,735,805	3,735,805	0
<b>TOTAL LIABILITIES</b>	<b>\$ 41,012,083</b>	<b>\$ 36,279,363</b>	<b>\$ 4,732,721</b>
<b>FUND BALANCE</b>			
CURRENT OPERATING EARNINGS (YTD)	\$ (1,129,144)	\$ 2,523,561	\$ (3,652,705)
UNRESTRICTED NET ASSETS	21,012,873	18,015,296	2,997,577
REVOLVING LOAN FUND	556,268	556,268	0
INVESTMENT IN GENERAL FIXED ASSETS	8,789,468	9,445,717	(656,249)
<b>TOTAL FUND BALANCE</b>	<b>\$ 29,229,466</b>	<b>\$ 30,540,842</b>	<b>\$ (1,311,377)</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 70,241,548</b>	<b>\$ 66,820,205</b>	<b>\$ 3,421,344</b>

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**STATEMENT OF ACTIVITIES**  
For The First Month Period Ended January 31, 2023 and 2022

	A	B	A - B	C	D	B - D
	BUDGET JAN - DEC 2022	ACTUAL January 2023	BUDGET BALANCE REMAINING	ACTUAL JAN - DEC 2022	ACTUAL January 2022	ACTUAL 2023 vs 2022 Differences
<b>REVENUES AND SUPPORT</b>						
GRANT REVENUE	\$ 89,274,925	\$ 11,180,923 13%	\$ 78,094,002	81,220,151	\$ 5,615,845	5,565,078
GRANT REVENUE - LENDING CAPITAL	-	-	-	0	-	-
CHARGES FOR SERVICES	19,602,250	1,231,995 6%	18,370,255	21,985,211	1,390,023	(158,028)
OTHER PROGRAM REVENUE	2,854,250	310,673 11%	2,543,577	3,493,296	392,900	(82,227)
CONTRIBUTIONS	371,450	11,567 3%	359,883	211,756	4,415	7,152
MISCELLANEOUS INCOME	414,350	20,272 5%	394,078	290,965	7,004	13,268
INTEREST & INVESTMENT INCOME	82,650	3,959 5%	78,691	52,779	953	3,006
AFFILIATE INTEREST INCOME	1,400,100	183,209 13%	1,216,891	1,026,023	10,609	172,600
RENTAL INCOME	330,650	38,636 12%	292,014	372,239	105,631	(66,995)
<b>TOTAL CASH REVENUE</b>	\$ 114,330,625	\$ 12,981,234 11%	\$ 101,349,391	\$ 108,652,421	\$ 7,527,380	5,453,854
IN KIND REVENUE	\$ 39,041,040	\$ 433,218 1%	\$ 38,607,822	36,888,206	\$ 3,158,560	(2,725,342)
<b>TOTAL REVENUE &amp; SUPPORT</b>	153,371,665	13,414,452 9%	139,957,213	145,540,628	10,685,940	2,728,512
<b>EXPENDITURES</b>						
PERSONNEL COSTS	\$ 69,972,550	\$ 8,486,934 12%	\$61,485,616	66,088,956	\$ 4,873,659	3,613,275
ADMIN SERVICES	7,040,225	518,339 7%	6,521,886	6,619,968	278,826	239,513
PROFESSIONAL SERVICES - AUDIT	0	0 0%	0	0	3,936	(3,936)
CONTRACT SERVICES	11,240,600	1,088,009 10%	10,152,591	10,684,510	599,089	488,920
FACILITY COSTS	6,093,175	808,859 13%	5,284,316	6,056,566	467,842	341,017
TRAVEL, MILEAGE, VEHICLE COSTS	1,772,345	296,259 17%	1,476,086	3,066,069	200,601	95,658
EQUIPMENT COSTS	946,775	140,438 15%	806,337	1,991,206	67,972	72,466
DEPRECIATION - AGENCY FUNDED	250,000	- 0%	250,000	216,342	32,256	(32,256)
OFFICE EXPENSE	3,129,400	350,896 11%	2,778,504	3,369,014	147,639	203,257
INSURANCE	755,250	8,690 1%	746,560	817,622	63,799	(55,109)
PROGRAM SUPPLIES & CLIENT COSTS	10,905,750	1,497,426 14%	9,408,324	9,151,434	571,064	926,362
INTEREST EXPENSE	267,900	78,506 29%	189,394	435,746	2,929	75,577
OTHER COSTS	994,600	33,021 3%	961,579	1,284,133	7,868	25,153
<b>TOTAL CASH EXPENDITURES</b>	\$ 113,368,570	\$ 13,307,377 12%	\$ 100,061,193	109,781,566	\$ 7,317,480	5,989,897
IN KIND EXPENSES	\$ 39,041,040	\$ 433,218 1%	\$ 38,607,822	\$ 36,888,206	\$ 3,158,560	(2,725,342)
<b>TOTAL EXPENDITURES</b>	152,409,610	13,740,595 9%	138,669,015	146,669,772	10,476,040	3,264,555
<b>OPERATING SURPLUS (DEFICIT)</b>	\$ 962,055	\$ (326,143)	\$ 1,288,198	\$ (1,129,144)	\$ 209,900	(536,043)
<b>OTHER INCOME / EXPENSE</b>						
TRANSIT GRANT ASSET DEPRECIATION		-	-	176,652	176,652	(176,652)
<b>NET SURPLUS (DEFICIT)</b>	\$ 962,055	(\$326,143)	1,288,198	\$ (1,305,796)	\$ 33,248	(359,391)



**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**STATEMENT OF FINANCIAL POSITION**  
**As of January 31st, 2023**

	<b>2023</b>	<b>2022</b>	<b>Differences</b>
<b>ASSETS</b>			
CASH & INVESTMENTS	\$ 27,530,633	\$ 17,826,798	\$ 9,703,835
ACCOUNTS RECEIVABLE	14,098,766	17,371,238	(3,272,472)
PREPAIDS/DEPOSITS	418,710	313,796	104,914
INVENTORIES	346,275	156,150	190,125
PROPERTY, PLANT & EQUIPMENT	12,453,231	13,333,047	(879,816)
NOTES RECEIVABLE (net)	17,391,692	16,908,052	483,640
<b>TOTAL ASSETS</b>	<b>\$ 72,239,307</b>	<b>\$ 65,909,081</b>	<b>\$ 6,330,226</b>
<b>LIABILITIES</b>			
ACCOUNTS PAYABLE	\$ 3,867,232	\$ 3,929,473	\$ (62,241)
ACCRUED PAYROLL LIABILITIES	13,492,138	4,356,393	9,135,744
DEFERRED REVENUE	2,614,519	1,802,834	811,684
NOTES PAYABLE	15,066,200	16,033,733	(967,532)
HEALTH INSURANCE RESERVE	5,462,311	4,574,425	887,886
OTHER LIABILITIES	3,735,805	3,735,805	0
<b>TOTAL LIABILITIES</b>	<b>\$ 44,238,205</b>	<b>\$ 34,432,663</b>	<b>\$ 9,805,542</b>
<b>FUND BALANCE</b>			
CURRENT OPERATING EARNINGS (YTD)	\$ (326,143)	\$ (4,082,229)	\$ 3,756,086
UNRESTRICTED NET ASSETS	17,541,741	25,637,726	(8,095,984)
REVOLVING LOAN FUND	556,268	556,268	0
INVESTMENT IN GENERAL FIXED ASSETS	8,789,468	9,364,654	(575,185)
<b>TOTAL FUND BALANCE</b>	<b>\$ 26,561,335</b>	<b>\$ 31,476,418</b>	<b>\$ (4,915,084)</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 70,799,539</b>	<b>\$ 65,909,082</b>	<b>\$ 4,890,458</b>

Fresno Economic Opportunities Commission  
Head Start/ Early Head Start Financial Status  
Monthly Report  
December 31, 2022

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	\$17,319,131	\$2,397,428	\$16,582,883	\$736,248				
Fringe Benefits	7,609,718	846,333	6,669,143	940,575				
<b>Total Personnel</b>	<b>\$24,928,849</b>	<b>\$3,243,761</b>	<b>\$23,252,026</b>	<b>\$1,676,823</b>				
Travel	-	-	-	-	12,928	-	-	12,928
Equipment*	-	-	-	-	-	42,152	42,152	(42,152)
Supplies	493,392	32,357	703,018	(209,626)	25,000	50,586	50,586	(25,586)
Contractual	2,572,586	320,163	1,419,818	1,152,768	15,948	-	-	15,948
Facilities / Construction								
Other:								
Food Cost	776,852	\$56,606	\$1,120,461	(343,609)				
Transportation	514,239	76,983	539,919	(25,680)				
Staff Mileage	100,000	6,303	93,044	6,956				
Field Trips, including Transportation	3,201	-	3,909	(708)				
Space	690,855	45,704	563,099	127,756				
Utilities / Telephone / Internet	519,515	133,943	898,885	(379,370)				
Publication/Advertising/Printing	54,991	-	1,829	53,162				
Repair/Maintenance Building	89,246	11,665	239,870	(150,624)				
Repair/Maintenance Equipment	9,600	-	65,890	(56,290)				
Property & Liability Insurance	108,016	34,890	179,544	(71,528)				
Parent Involvement / CWPC	48,195	7,755	18,278	29,917				
Other Costs*	573,667	741,482	1,386,872	(813,205)				
Staff & Parent Training	3,091	108	2,698	393	243,213	7,116	89,116	154,097
<b>Total Direct Charges</b>	<b>\$31,486,295</b>	<b>\$4,711,718</b>	<b>\$30,489,157</b>	<b>997,138</b>	<b>297,089</b>	<b>99,854</b>	<b>181,854</b>	<b>115,235</b>
<b>Total Indirect Charges</b>	<b>\$2,683,810</b>	<b>\$424,054</b>	<b>\$2,744,024</b>	<b>(\$60,214)</b>	<b>\$26,738</b>	<b>\$8,987</b>	<b>\$16,367</b>	<b>\$10,371</b>
<b>Total Federal Expenditures</b>	<b>34,170,105</b>	<b>\$5,135,772</b>	<b>\$33,233,181</b>	<b>\$936,924</b>	<b>\$323,827</b>	<b>108,841</b>	<b>198,221</b>	<b>\$125,606</b>
% of Annual Budget Expended to Date			97%				61%	
<b>Non-Federal Share</b>	<b>\$6,834,021</b>	<b>\$427,702</b>	<b>\$4,178,721</b>	<b>\$2,655,300</b>	<b>\$64,765</b>	<b>\$27,210</b>	<b>\$49,555</b>	<b>\$15,210</b>

61%

<b>Credit Card Expenses: Credit card statement dated 12/1/22-12/31/22</b>			
<b>Dec 2022 expenses</b>			
Professional Consulting	\$	5,500	Gerbs Corp - Compensation Study
Parent Engagement Supplies	\$	513	Dollar Tree, Walmart
CWPC - Other	\$	683	Diccos Italian Restaurant - CWPC Meeting
Program Supplies - Kitchen	\$	406	Target, Dollar Tree - kitchen equipment
Program Supplies - Kitchen	\$	15,573	Cresco Restaurant Equipment - CMA dishwashers (3)
Staff Training Supplies	\$	3,341	American Red Cross - 8 CPR Training Mannequins and 1 AED Trainer
	<b>\$</b>	<b>26,018</b>	

Fresno Economic Opportunities Commission  
Head Start/Early Head Start Financial Status  
Monthly Report  
December 31, 2022

Description	Head Start - Duration Start-Up/Operations			
	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining
Personnel	\$0	-	-	\$0
Fringe Benefits	-	-	-	-
<b>Total Personnel</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Travel	-	-	-	-
Equipment*	280,467	556,355	558,855	(278,388)
Supplies	447,000	-	4,538	442,462
Contractual	-	-	-	-
Facilities / Construction	-	-	-	-
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*	419,300	-	5,525	413,775
Staff & Parent Training	-	-	-	-
<b>Total Direct Charges</b>	<b>\$1,146,767</b>	<b>\$556,355</b>	<b>\$568,917</b>	<b>\$577,850</b>
<b>Total Indirect Charges</b>	<b>\$86,008</b>	<b>\$0</b>	<b>\$0</b>	<b>\$86,008</b>
<b>Total Federal Expenditures</b>	<b>\$1,232,775</b>	<b>\$556,355</b>	<b>\$568,917</b>	<b>\$663,858</b>
% of Annual Budget Expended to Date			46%	
<b>Non-Federal Share</b>	-	-	-	-

Fresno Economic Opportunities Commission  
Head Start/Early Head Start Financial Status  
Monthly Report  
December 31, 2022

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	\$3,674,250	\$294,471	\$2,297,243	\$1,377,007	\$0	\$0	\$0	\$0
Fringe Benefits	1,134,842	91,470	778,714	356,128	-	-	-	-
<b>Total Personnel</b>	<b>4,809,092</b>	<b>385,941</b>	<b>3,075,957</b>	<b>1,733,135</b>	-	-	-	-
Travel	-	-	-	-	16,898	-	-	16,898
Equipment*	-	-	-	-	-	9,253	9,253	(9,253)
Supplies	285,800	1,693	100,369	185,431	19,173	-	-	19,173
Contractual	1,016,132	17,294	218,799	797,333	26,526	-	-	26,526
Facilities / Construction	-	-	-	-				
Other:								
Food Cost	70,350	246	42,734	27,616				
Transportation	9,536	902	9,487	49				
Staff Mileage	70,000	2,496	27,459	42,541				
Field Trips, including Transportation	1,730	-	32	1,698				
Space	194,615	4,394	52,530	142,085				
Utilities / Telephone / Internet	130,004	23,858	108,448	21,556				
Publication/Advertising/Printing	27,500	-	1,338	26,162				
Repair/Maintenance Building	42,919	3,253	37,445	5,474				
Repair/Maintenance Equipment	48,845	-	500	48,345				
Property & Liability Insurance	38,202	4,768	27,080	11,122				
Parent Involvement / CWPC	7,747	953	2,012	5,735				
Other Costs*	158,887	3,744	34,177	124,710				
Staff & Parent Training	2,277	24	2,526	(249)	96,459	1,860	13,170	83,289
<b>Total Direct Charges</b>	<b>6,913,636</b>	<b>449,566</b>	<b>3,740,894</b>	<b>3,172,742</b>	<b>159,056</b>	<b>11,113</b>	<b>22,423</b>	<b>\$136,633</b>
<b>Total Indirect Charges</b>	<b>\$621,944</b>	<b>\$40,460</b>	<b>\$336,680</b>	<b>\$285,264</b>	<b>\$14,315</b>	<b>\$1,000</b>	<b>\$2,018</b>	<b>\$12,297</b>
<b>Total Federal Expenditures</b>	<b>\$7,535,580</b>	<b>490,026</b>	<b>\$4,077,574</b>	<b>\$3,458,006</b>	<b>\$173,371</b>	<b>12,113</b>	<b>\$24,441</b>	<b>\$148,930</b>
% of Annual Budget Expended to Date			54%				14%	
<b>Non-Federal Share</b>	<b>\$1,507,116</b>	<b>\$215,628</b>	<b>\$1,478,208</b>	<b>\$28,908</b>	<b>\$34,674</b>	<b>\$3,028</b>	<b>\$6,110</b>	<b>\$37,233</b>

**Credit Card Expenses: Credit card statement dated 12/1/22-12/31/22**  
**Dec 2022 expenses**

Parent Engagement Supplies	\$	290	Scholastic Education, Target, Walmart
Program Supplies - Disposables	\$	151	Walmart - program supplies for making playdough
Program Supplies - Nutritional/Medically Prescribed	\$	124	Costco - Enfagrow Toddler Formula
Staff Training	\$	734	American Red Cross - 8 CPR Training Mannequins and 1 AED Trainer
	<b>\$</b>	<b>1,299</b>	

Fresno Economic Opportunities Commission  
Head Start/Early Head Start Financial Status  
Monthly Report  
January 31, 2023

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	\$17,232,920	\$1,378,487	\$1,378,487	\$15,854,433				
Fringe Benefits	7,582,485	579,117	579,117	7,003,368				
<b>Total Personnel</b>	<b>\$24,815,405</b>	<b>\$1,957,603</b>	<b>\$1,957,603</b>	<b>\$22,857,802</b>				
Travel	-	-	-	-	12,928	-	-	12,928
Equipment*	-	-	-	-	-	-	-	-
Supplies	728,136	40,263	40,263	687,873	25,000	1,350	1,350	23,650
Contractual	2,892,483	85,921	85,921	2,806,562	15,948	-	-	15,948
Facilities / Construction								
Other:								
Food Cost	776,852	\$223,081	\$223,081	553,771				
Transportation	45,000	31,155	31,155	13,845				
Staff Mileage	100,000	12,227	12,227	87,773				
Field Trips, including Transportation	3,201	-	-	3,201				
Space	1,211,912	45,151	45,151	1,166,761				
Utilities / Telephone / Internet	843,052	64,985	64,985	778,067				
Publication/Advertising/Printing	54,991	110	110	54,881				
Repair/Maintenance Building	108,572	18,570	18,570	90,002				
Repair/Maintenance Equipment	8,654	542	542	8,112				
Property & Liability Insurance	72,108	-	-	72,108				
Parent Involvement / CWPC	49,000	1,284	1,284	47,716				
Other Costs*	240,460	112,478	112,478	127,982				
Staff & Parent Training	3,091	88,684	88,684	(85,593)	237,568	41,215	41,215	196,353
<b>Total Direct Charges</b>	<b>\$31,952,917</b>	<b>\$2,682,055</b>	<b>\$2,682,055</b>	<b>29,270,862</b>	<b>291,444</b>	<b>42,565</b>	<b>42,565</b>	<b>248,879</b>
<b>Total Indirect Charges</b>	<b>\$3,106,182</b>	<b>\$268,205</b>	<b>\$268,205</b>	<b>\$2,837,977</b>	<b>\$32,383</b>	<b>\$4,257</b>	<b>\$4,257</b>	<b>\$28,126</b>
<b>Total Federal Expenditures</b>	<b>\$35,059,099</b>	<b>\$2,950,260</b>	<b>\$2,950,260</b>	<b>\$32,108,839</b>	<b>\$323,827</b>	<b>46,822</b>	<b>46,822</b>	<b>\$277,005</b>
% of Annual Budget Expended to Date			8%				14%	
<b>Non-Federal Share</b>	<b>\$7,011,820</b>	<b>\$278,442</b>	<b>\$278,442</b>	<b>\$6,733,378</b>	<b>\$64,765</b>	<b>\$11,706</b>	<b>\$11,706</b>	<b>\$53,059</b>

Credit Card Expenses: Credit card statement dated 1/1/23-1/31/23  
Jan 2023 expenses

Training - Other	\$	186	Dollar Tree - Staff Training Supplies
Training - Other	\$	249	Party City - In-Service Training Supplies
Licenses	\$	68	Selma City Hall - Business License renewal for Wilson & Roosevelt
Staff Training	\$	250	Teachstone Training - 2 Class Recertifications
	\$	<b>753</b>	

Fresno Economic Opportunities Commission  
Head Start/Early Head Start Financial Status  
Monthly Report  
January 31, 2023

Description	Head Start - Duration Start-Up/Operations			
	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining
Personnel	\$0	-	-	\$0
Fringe Benefits	-	-	-	-
<b>Total Personnel</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Travel	-	-	-	-
Equipment*	-	-	-	-
Supplies	-	-	-	-
Contractual	-	-	-	-
Facilities / Construction	-	-	-	-
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*	-	-	-	-
Staff & Parent Training	-	-	-	-
<b>Total Direct Charges</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Indirect Charges</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Federal Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
% of Annual Budget Expended to Date				
<b>Non-Federal Share</b>	-	-	-	-

Fresno Economic Opportunities Commission  
Head Start/Early Head Start Financial Status  
Monthly Report  
January 31, 2023

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	\$3,655,192	\$204,939	\$204,939	\$3,450,253	\$0	\$0	\$0	\$0
Fringe Benefits	1,608,284	69,386	69,386	1,538,898	-	-	-	-
<b>Total Personnel</b>	<b>5,263,476</b>	<b>274,325</b>	<b>274,325</b>	<b>4,989,151</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Travel	-	-	-	-	16,898	-	-	16,898
Equipment*	-	-	-	-	-	-	-	-
Supplies	242,877	1,430	1,430	241,447	33,488	296	296	33,192
Contractual	925,297	12,124	12,124	913,173	26,526	-	-	26,526
Facilities / Construction	-	-	-	-				
Other:								
Food Cost	50,000	5,872	5,872	44,128				
Transportation	9,536	575	575	8,961				
Staff Mileage	25,000	2,043	2,043	22,957				
Field Trips, including Transportation	1,730	-	-	1,730				
Space	84,678	4,387	4,387	80,291				
Utilities / Telephone / Internet	151,060	6,204	6,204	144,856				
Publication/Advertising/Printing	1,500	24	24	1,476				
Repair/Maintenance Building	180,781	524	524	180,257				
Repair/Maintenance Equipment	21,223	-	-	21,223				
Property & Liability Insurance	24,009	-	-	24,009				
Parent Involvement / CWPC	18,628	61	61	18,567				
Other Costs*	39,344	18,143	18,143	21,201				
Staff & Parent Training	2,277	-	-	2,277	96,459	9,325	9,325	87,134
<b>Total Direct Charges</b>	<b>7,041,416</b>	<b>325,711</b>	<b>325,711</b>	<b>6,715,705</b>	<b>173,371</b>	<b>9,621</b>	<b>9,621</b>	<b>\$163,750</b>
<b>Total Indirect Charges</b>	<b>\$703,982</b>	<b>\$32,571</b>	<b>\$32,571</b>	<b>\$671,411</b>	<b>\$15,906</b>	<b>\$962</b>	<b>\$962</b>	<b>\$14,944</b>
<b>Total Federal Expenditures</b>	<b>\$7,745,398</b>	<b>358,282</b>	<b>\$358,282</b>	<b>\$7,387,116</b>	<b>\$189,277</b>	<b>10,583</b>	<b>\$10,583</b>	<b>\$178,694</b>
% of Annual Budget Expended to Date			5%				6%	
<b>Non-Federal Share</b>	<b>\$1,549,080</b>	<b>\$45,358</b>	<b>\$45,358</b>	<b>\$1,503,721</b>	<b>\$37,855</b>	<b>\$2,646</b>	<b>\$2,646</b>	<b>\$44,673</b>

Credit Card Expenses: Credit card statement dated 1/1/23-1/31/23  
Jan 2023 expenses

Parent Engagement Supplies	\$	62	Scholastic Education
Staff Training	\$	125	Teachstone Training - Class Certification Renewal
Parent Engagement Supplies	\$	63	Walmart
		<u>250</u>	
	\$		



## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> April 6, 2023	<b>Program:</b> Finance
<b>Agenda Item #:</b> 12B3	<b>Director:</b> Chris Erwin
<b>Subject:</b> Non-Competitive Procurements	<b>Officer:</b> Emilia Reyes

### Background

The information presented below is intended to keep the Committee 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.” A report on the non-competitive procurement awards is to be made to the Board of Commissioners.

The agency also follows the following guidelines:

- Purchases from \$10,000 to \$150,000 require three written quotes and may be approved by the CEO.
- Purchases greater than \$150,000 require formal bid procedures and require approval from the Board.
- Purchases greater than \$10,000 without the required quotes or bids must be disclosed to the Board.

Vendor	Purpose	Amount	Justification
	No Non-Competitive Purchases to report in this period		





## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> April 6, 2023	<b>Program:</b> Finance
<b>Agenda Item #:</b> 12B4	<b>Director:</b> Steven Warnes
<b>Subject:</b> Health Insurance Report	<b>Officer:</b> Emilia Reyes

### Background

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

As of December 31, 2022, the health insurance reserve is at \$5.5 million, which covers approximately 7.3 months of average expenditures. Contributions from programs and employees for 2022 total \$10,587,631 while the Fund paid out \$9,017,474 in expenses.

Claims paid in 2023 which were for dates of service in 2022 will be accrued as part of the fiscal closing procedures in preparation for the annual audit. We estimate those costs to be approximately \$800,000.

As of January 31, 2023, the health insurance reserve is at \$5.5 million, which covers approximately 6.8 months of average expenditures. Contributions from programs and employees for 2023 total \$946,636 while the Fund paid out \$979,370 in expenses.

Changes to the health insurance plan in 2020 through 2022 include:

- 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.
- Effective January 2021: 6% increase in Employer premiums and an average 16% increase to Employee premiums.
- Effective January 2022: Tele-health service was added and 1% increase in Employer premiums and an average 8% increase to Employee premiums.
- Effective January 2023: Restructured the wellness program to include more employees; replaced wellness discounted premium by an incentive program available to all employees. 5.5% increase in Employer premiums.

This table presents a sample of the monthly health insurance premium rates for 2023. Rates vary depending on the type of coverage tier selected; the PPO option is shown but a high-deductible option is available at a 40% lower cost to the employee.

	Agency	Employee	Total Premium
Employee Only	\$ 633	\$ 150	\$ 783
EE +Child(ren)	\$ 1,146	\$ 270	\$ 1,416
EE + Family	\$ 1,521	\$ 360	\$ 1,881
EE + Spouse	\$ 1,272	\$ 300	\$ 1,572

**FRESNO EOC**  
**HEALTH INSURANCE FUND REPORT**  
 THROUGH DECEMBER 31, 2022

	2022												2021		
	January	February	March	April	May	June	July	August	September	October	November	December	YTD totals Jan-Dec	Mo. Avg. Prev 12 mos	YTD totals Jan-Dec
Beginning Fund Balance	3,924,890	4,628,549	4,921,576	5,025,400	5,040,451	4,870,760	4,911,302	4,684,772	4,899,711	4,975,106	5,260,108	5,380,893			
<b>Income</b>															
Agency Contributions	749,413	758,654	755,467	750,894	751,039	745,686	522,582	725,459	717,352	716,414	714,657	716,204	8,623,821	718,652	9,462,526
Additional Agency Contr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	139,391
Employee Contributions	272,264	183,405	184,139	91,630	136,132	106,527	141,380	166,295	82,973	174,007	168,441	256,617	1,963,810	163,651	1,878,108
<b>Total Income</b>	<b>1,021,677</b>	<b>942,059</b>	<b>939,606</b>	<b>842,524</b>	<b>887,171</b>	<b>852,213</b>	<b>663,962</b>	<b>891,754</b>	<b>800,325</b>	<b>890,421</b>	<b>883,098</b>	<b>972,821</b>	<b>10,587,631</b>	<b>882,303</b>	<b>11,480,024</b>
<b>Expenses</b>															
Health Claims Paid	45,828	261,032	452,022	424,469	754,547	404,660	494,840	354,358	354,439	282,334	460,180	899,946	5,188,655	432,388	8,636,378
Dental Claims Paid	48,572	48,419	46,036	52,864	42,132	39,150	51,459	33,964	41,392	43,775	40,590	37,259	525,612	43,801	651,135
Prescriptions Paid	63,172	164,239	159,985	183,076	89,710	218,405	175,165	129,343	173,449	132,377	154,976	120,983	1,764,880	147,073	1,889,246
Vision Claims Paid	2,294	7,225	5,496	7,785	6,957	6,833	6,648	5,422	3,863	6,806	3,794	5,488	68,611	5,718	119,983
Stop Loss Premiums	99,403	110,026	113,810	100,722	102,002	98,344	102,137	96,805	96,991	96,787	96,668	97,568	1,211,263	100,939	1,191,823
Stop Loss Claims	-	-	-	-	-	(14,587)	(659)	-	(1,836)	(14,136)	(50,460)	(359,270)	(440,948)	(36,746)	(1,593,495)
Life Insurance Premiums	12,739	12,709	12,687	12,731	12,648	12,639	11,870	12,441	12,316	12,220	12,399	12,355	149,754	12,480	154,529
Pinnacle	12,904	13,111	13,267	13,319	13,215	13,232	13,111	12,834	12,730	12,696	12,713	12,817	155,949	12,996	165,198
Blue Cross	13,637	13,790	13,906	13,944	13,829	13,848	13,714	13,426	13,292	13,292	13,291	13,368	163,337	13,611	169,907
Benefits Consultant	12,083	12,083	12,084	12,083	9,502	12,084	12,083	12,083	12,084	12,083	12,083	12,084	142,419	11,868	83,000
Employee Assist. Program	1,877	1,876	1,877	1,876	1,877	1,876	1,877	1,745	1,746	1,746	1,746	1,746	21,865	1,822	22,518
Preferred Chiropractors	889	899	906	909	901	903	894	875	866	866	866	871	10,645	887	11,406
TeleDoc	2,524	2,552	2,574	2,581	2,560	2,563	2,538	2,485	2,460	2,460	2,460	2,475	30,232	2,519	0
Other Expenses	2,096	1,071	1,132	1,114	6,982	1,721	1,065	1,034	1,138	2,113	1,007	977	21,450	1,788	39,742
ACA Fees	-	-	-	-	-	-	3,750	-	-	-	-	-	3,750	341	5,219
<b>Total Expenses</b>	<b>318,018</b>	<b>649,032</b>	<b>835,782</b>	<b>827,473</b>	<b>1,056,862</b>	<b>811,671</b>	<b>890,492</b>	<b>676,815</b>	<b>724,930</b>	<b>605,419</b>	<b>762,313</b>	<b>858,667</b>	<b>9,017,474</b>	<b>751,485</b>	<b>11,546,589</b>
<b>Current Fund Activity (net)</b>	<b>703,659</b>	<b>293,027</b>	<b>103,824</b>	<b>15,051</b>	<b>(169,691)</b>	<b>40,542</b>	<b>(226,530)</b>	<b>214,939</b>	<b>75,395</b>	<b>285,002</b>	<b>120,785</b>	<b>114,154</b>	<b>1,570,157</b>	<b>130,818</b>	<b>(66,564)</b>
<b>Ending Fund Balance</b>	<b>4,628,549</b>	<b>4,921,576</b>	<b>5,025,400</b>	<b>5,040,451</b>	<b>4,870,760</b>	<b>4,911,302</b>	<b>4,684,772</b>	<b>4,899,711</b>	<b>4,975,106</b>	<b>5,260,108</b>	<b>5,380,893</b>	<b>5,495,047</b>	<b>5,495,047</b>		
<b>Enrollment</b>															
Employee only-Traditional	248	250	252	254	254	254	247	243	241	241	240	246		250	279
High-Deduct	84	78	80	81	78	83	84	79	80	81	79	79		76	53
Family coverage-Traditional	344	353	353	353	350	348	347	340	335	335	338	337		348	395
High-Deduct	34	37	40	39	39	37	37	38	37	36	36	35		36	32
Dental coverage only	34	38	41	42	42	42	42	41	42	40	42	43		40	34
Temp/On Call Plan	1	1	-	-	-	-	-	-	-	-	-	-		0	1
<b>Total employees enrolled</b>	<b>745</b>	<b>757</b>	<b>766</b>	<b>769</b>	<b>763</b>	<b>764</b>	<b>757</b>	<b>741</b>	<b>735</b>	<b>733</b>	<b>735</b>	<b>740</b>		<b>750</b>	<b>795</b>
Average contributions per employee	1,371	1,244	1,227	1,096	1,163	1,115	877	1,203	1,089	1,215	1,201	1,315		1,176	1,204
Average expenses per employee	427	857	1,091	1,076	1,385	1,062	1,176	913	986	826	1,037	1,160		1,002	1,211

Estimated # months funded: 7.3

**FRESNO EOC**  
**HEALTH INSURANCE FUND REPORT**  
 THROUGH JANUARY 31, 2023

	2023					2022		
	January	February	March	YTD totals	Mo. Avg.	YTD totals	Annual	Annual Mo.
				Jan-Jan	Prev 12 mos	Jan-Jan	Jan - Dec	Avg Jan - Dec
<b>Beginning Fund Balance</b>	<b>5,495,047</b>	<b>5,462,313</b>	<b>5,462,313</b>					
<b><u>Income</u></b>								
Agency Contributions	753,479			753,479	718,991	749,413	8,623,821	718,652
Additional Agency Contr.	-			-	0	0	0	-
Employee Contributions	193,157			193,157	157,059	272,264	1,963,810	163,651
<b>Total Income</b>	<b>946,636</b>	<b>-</b>	<b>-</b>	<b>946,636</b>	<b>876,049</b>	<b>1,021,677</b>	<b>10,587,631</b>	<b>882,303</b>
<b><u>Expenses</u></b>								
Health Claims Paid	597,281			597,281	478,342	45,828	5,188,655	432,388
Dental Claims Paid	47,952			47,952	43,749	48,572	525,612	43,801
Prescriptions Paid	161,856			161,856	155,297	63,172	1,764,880	147,073
Vision Claims Paid	6,778			6,778	6,091	2,294	68,611	5,718
Stop Loss Premiums	104,348			104,348	101,351	99,403	1,211,263	100,939
Stop Loss Claims	-			0	(36,746)	0	(440,948)	(36,746)
Life Insurance Premiums	11,840			11,840	12,405	12,739	149,754	12,480
Pinnacle	13,309			13,309	13,030	12,904	155,949	12,996
Blue Cross	13,835			13,835	13,628	13,637	163,337	13,611
Benefits Consultant	12,083			12,083	11,868	12,083	142,419	11,868
Employee Assist. Program	4,537			4,537	2,044	1,877	21,865	1,822
Preferred Chiropractors	871			871	886	889	10,645	887
TeleDoc	2,474			2,474	2,515	2,524	30,232	2,519
Other Expenses	2,206			2,206	1,797	2,096	21,450	1,788
ACA Fees	-			0	313	0	3,750	313
<b>Total Expenses</b>	<b>979,370</b>	<b>-</b>	<b>-</b>	<b>979,370</b>	<b>806,569</b>	<b>318,018</b>	<b>9,017,474</b>	<b>751,456</b>
<b>Current Fund Activity (net)</b>	<b>(32,734)</b>	<b>-</b>	<b>-</b>	<b>(32,734)</b>	<b>69,480</b>	<b>703,659</b>	<b>1,570,157</b>	<b>130,846</b>
<b>Ending Fund Balance</b>	<b>5,462,313</b>	<b>5,462,313</b>	<b>5,462,313</b>	<b>5,462,313</b>				
<b><u>Enrollment</u></b>								
Employee only-Traditional	247				244		250	
High-Deduct	79				79		76	
Family coverage-Traditional	337				337		348	
High-Deduct	34				35		36	
Dental coverage only	42				42		40	
Temp/On Call Plan	-				0		0	
<b>Total employees enrolled</b>	<b>739</b>	<b>-</b>	<b>-</b>		<b>738</b>		<b>750</b>	
Average contributions per employee	1,281				1,187		1,176	
Average expenses per employee	1,325				1,093		1,002	

Estimated # months funded: 6.8



## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> April 6, 2023	<b>Program:</b> Finance
<b>Agenda Item #:</b> 12B5	<b>Director:</b> Steve Warnes
<b>Subject:</b> Agency Investment Report	<b>Officer:</b> Emilia Reyes

### Background

The information below is presented to keep the Committee apprised on the status of the Agency's investment accounts.

As of December 31, 2022, the Agency holds these investments to 1> maintain cash funding items such as the health insurance reserve and accrued vacation liability and 2> provide pledged collateral from Fresno EOC for Access Plus Capital's \$700,000 loan from Citibank.

	<b>Wells Fargo</b>	<b>Citibank (pledged)</b>	<b>Total</b>
Cash & Cash Equivalents	178,481	\$ 788,654	967,135
Corporate Bonds	157,631	-	157,631
Government Bonds	426,981	-	426,981
Certificates of Deposit (CD)	2,036,522	-	2,036,522
Stocks	17,665	-	17,665
<b>Total</b>	<b>\$ 2,817,280</b>	<b>\$ 788,654</b>	<b>\$ 3,605,934</b>
Minus unrealized gains on CDs	(53,429)	-	(53,429)
<b>General Ledger balance</b>	<b>\$ 2,870,709</b>	<b>\$ 788,654</b>	<b>\$ 3,659,363</b>

Total annual interest earned on these fixed income investments is \$84,593 providing an average rate of 3.15%. Interest rates received on the Corporate Fixed Income investment is 4.45%; this holding will mature in 2026. The US Treasury Notes and Certificates of Deposit have interest rates between 2.00% and 4.85%; and a tiered maturity date structure to provide for both shorter-term maturities and longer investments past 2025. Investments with very low interest rates generally have very short investment periods.

The funds at Self-Help Federal Credit Union are returning 1.39% interest.



## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> April 6, 2023	<b>Program:</b> Health Services
<b>Agenda Item #:</b> 12B6	<b>Director:</b> Jane Thomas
<b>Subject:</b> Program Variance Report	<b>Officer:</b> Jack Lazzarini

### Background

The information presented below is intended to keep the Committee apprised on the actual-to-budget performance on various programs throughout the agency with reporting on a rotational basis. A summary report is attached by program and/or contract. Financial reports have been prepared for the following programs:

- Rural Tobacco
- Adolescent Family Life Program
- California Personnel Responsibility Program
- School Based Sealant Program
- Glow! Group Prenatal Care Contractor Network
- In Home Care Services
- Personal Responsibility Education Program

Program Director(s) will be available to answer questions on the above mentioned programs.

Variance Report Summary

Health Services							Remaining	Remaining
Program	Project/Contract No.	Contract Period	Reporting Period	Program Costs	Budget	Budget	Budget	Budget %
Rural Tobacco	20-10380	7/1/20-6/30/25	Through 1/31/2023	\$431,983	\$1,111,054	\$679,071		61%
Adolescent Family Life Program (AFLP)	20-10580	7/1/19-6/30/23	Through 1/31/2023	\$1,711,054	\$1,791,999	\$80,945		5%
California Personnel Responsibility Program (CA PREP) & I & E	22-10101	7/1/22-6/30/25	Through 1/31/2023	\$244,565	\$1,761,278	\$1,516,713		86%
School Based Sealant Program	A-22-285	1/7/20-6/30/23	Through 1/31/2023	\$617,787	\$715,000	\$97,213		14%
Glow! Group Prenatal Care Contractor Network	201920-1704	9/1-19-6/30/23	Through 1/31/2023	\$486,271	\$522,816	\$36,545		7%
In Home Care Services	A-22-289	7/1/20-6/30/24	Through 1/31/2023	\$635,519	\$1,100,000	\$464,481		42%
Promoting Optimal Health for Rural Group	TP1AH000233	7/1/20-6/30/23	Through 1/31/2023	\$719,468	\$879,174	\$159,706		18%
CA Covid-19 Community Health Project	CA22CCO200	7/1/22-3/31/23	Through 1/31/2023	\$238,199	\$300,000	\$61,801		21%
FUSD-Health Education Services		7/1/22-6/30/25	Through 1/31/2023	\$243,592	\$1,518,359	\$1,274,767		84%
Title X - Basic Contraceptive Services		4/1/22-3/31/23	Through 12/31/22	\$112,098	\$150,000	\$37,902		25%
Tattoo Removal		10/1/22 - 6/30/23	Through 1/31/2023		\$20,000	\$20,000		100%



**BYLAWS COMMITTEE**  
**Wednesday, November 2, 2022 at 5:00 PM**

**MINUTES**

**1. CALL TO ORDER**

Jimi Rodgers, Chair, called the meeting to order at 5:06 PM.

**2. ROLL CALL**

**Present:** Linda Hayes, Jimi Rodgers, Bruce McAlister, Lupe Jaime-Mileham and Oliver Baines.

**Absent:** Lisa Mitchell

**3. APPROVAL OF SEPTEMBER 7, 2022 MEETING MINUTES**

Public Comment: None heard.

**Motion by:** Hayes **Second by:** McAlister

**Ayes:** All in favor.

**Nays:** None heard

**4. TARGET AREA CANDIDATES**

Karina Perez, Chief of Staff, provided an overview of the Target Area Candidates nominees.

Public Comment: None heard.

**Motion by:** Jaime-Mileham **Second by:** McAlister

**Ayes:** All in favor.

**Nays:** None heard

**5. COMMUNITY SECTOR APPLICATIONS**

Perez provided an overview of the completed Community Sector applications.

Public Comment: None heard.

**Motion by:** Hayes **Second by:** McAlister

**Ayes:** All in favor.

**Nays:** None heard



## 6. BOARD MEETING SCHEDULE 2023

Perez provided an overview of the 2023 Meeting Schedule. Upon discussion, the Committee decided to make the following recommendations to ensure Commissioners engagement;

- Add the Executive Committee Meetings to the 2023 Schedule to meet quarterly.
- All Committee Meetings are to meet in February and Committee Chair are to discuss with Committee Members dates, times, and the frequency to meet to finalize the remaining of the 2023 Meeting Scheduled.
- Board Meetings to be changed to meet on the 3<sup>rd</sup> Wednesday of every other month instead of the 4<sup>th</sup> Wednesday of every other month.
- Update the Commissioners roles and responsibilities as well as their full job description.

Upon further discussion, the Committee recommended for this item to be presented at the December Board Meeting for Full Board approval.

Public Comment: None heard.

No action required.

## 7. COMMISSIONERS ONBOARDING PROCESS

Perez provided an overview of the onboarding process for new Commissioners.

Chair Hayes requested for an in-person Board Chair Connection onboarding processes with all new commissioners.

Public Comment: None heard.

**Motion by:** Baines **Second by:** Jaime-Mileham  
**Ayes:.** All in favor.  
**Nayes:** None heard

## 8. PUBLIC COMMENTS

Public Comment: None heard

No action required.

## 9. ADJOURNMENT



## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> April 6, 2023	<b>Program:</b> N/A
<b>Agenda Item #:</b> 12C2	<b>Director:</b> N/A
<b>Subject:</b> Election Materials	<b>Officer:</b> Emilia Reyes

### Recommended Action

The Bylaws Committee recommends review and approval for full Board consideration of the Election Materials for 2023.

### Background

Attached are the updated election materials for the 2023 Board Election to be updated on the Fresno EOC's website.

- ❖ Chronology of Board Election 2023 Dates
- ❖ Community Sector Public Notice
- ❖ Community Sector Representative Form
- ❖ Target Area Public Notice
- ❖ Target Area Representative Form

Registration and voter forms will be available on the Fresno EOC's website to be submitted electronically.

The Committee has decided to table the *Target Area Vote Registration Form* to allow staff to find out from internal audit their process for admitting the registration form. The appointment of Screening Committee Members to Interview Community Sector candidates will also be discussed at the next Committee Meeting.

### Fiscal Impact

None.

### Conclusion

If approved by the full Board, these election materials will be uploaded to the agency website.



### Chronology of Board Election 2023 Dates

Mon, 3/20	Updated election materials uploaded to website.
Mon, 4/24	Develop Open House Video with Board Chair and CEO
Mon, 5/15	Press Release is released.
Mon, 5/22	Virtual Open House Video uploaded to website for prospective candidates
Fri, 10/6	Last day of acceptance of nomination forms for Community Sector Representatives and Target Area Candidates. (Organization appointing Community Sector Representative must submit an original resolution with the application, signed and dated within 60 days).
October	Ballots to target area-registered voters are mailed as registrations are received and verified.
Thurs, 10/19	Screening Committee meets to review Community Sector applications. 5:00p.m.
Mon, 10/30 & Tue, 10/31	Screening Committee Interviews Community Sector candidates starting.
Wed, 11/08	Voter registration form deadline to vote in 2023 elections.
Thurs, 11/30	Election Close Date. Ballots can be hand-delivered by 5:00p.m. If mailed, ballots must be postmarked by November 30, 2023.
Fri, 12/1	Ballots Opened at 12 noon in the Fresno EOC Board Room and Virtual Link provided for Public View.
Thurs, 12/7	Present election and community sector selection results at the Board of Commissioners meeting for approval to seat as of January 1, 2024.
January 2024	New board members onboarding process start.

If mailed, forms must be postmarked by due date. If forms are hand-delivered they will be accepted until 5:00 pm on the due date. If forms are submitted via email they will be received until 11:59 pm on the due date.

Voters may register to vote at any time during the year. If registering to vote in this year's election your paperwork must be in by the deadline.

Dates and times subject to change.

*Pending Bylaws Approve*

## COMMUNITY SECTOR REPRESENTATIVES PUBLIC NOTICE

Fresno Economic Opportunities Commission (Fresno EOC) is seeking qualified nominations for Board Commissioners representing the Community Sector. There are four (4) openings commencing January 2024 for a two-year term.

Fresno EOC is governed by a twenty-four-member Board of Commissioners. One-third of the board consists of public officials, or their representatives, and one-third are elected members representing low-income persons. The remaining members are Business/Community Representatives. Their participation and involvement on the Board, its committees, and collaboration with community organizations, agencies, and groups are critical to Fresno EOC's efforts. In addition, their ability to help in developing public and institutional understanding of and support for the programs -- and the positive effects those programs can have on the community is very important. All board members serve on a voluntary basis.

### CANDIDATES FOR COMMUNITY SECTOR COMMISSIONERS

Community Sector Commissioners are representatives of business, industry, labor, religious, law enforcement, youth, education, social services, and/or multicultural organizations that can contribute or mobilize economic and human resources, ethnic and racial diversity and balance to the Commission as a whole, and is supportive of the mission and objectives of the Agency.

To qualify, the candidate must be 18 years or older, a resident of the target area, and neither an employee of Fresno EOC nor a member of the immediate family of an employee of Fresno EOC. Nominees must be individuals that are responsible, professional and capable; of good character and reputation; and have the understanding of and ability to perform board governance consistent with the agency's Articles of Incorporation and By-laws.

### NOMINATION PROCESS

Interested nominees must complete and submit the electronic [Community Sector Nomination Form](#). The form must be accompanied by a proof of age and a board-adopted resolution from the organization, agency, or group that is authorizing the nomination of the candidate. The resolution must be dated within 60 days of the due date and signed by an officer of the board other than nominee. If the organization is a public entity, a letter from an authorized official is required. The form, documentation and resolution/letter must be submitted/postmarked by **FRIDAY, OCTOBER 6, 2023**, by mail to "Fresno EOC Community Sector Representative Nominations", Post Office Box 992, Fresno, CA 93714, via email by 11:59 pm to [elections@fresnoeoc.org](mailto:elections@fresnoeoc.org) or in person by 5:00 pm at 1920 Mariposa Street, Ste. 300 Fresno, CA 93721.

### SELECTION

The Community Sector Screening Committee of the Fresno EOC Board of Commissioners shall review and screen all eligible nominations and forward the most qualified candidates to the Board to be ratified. The selected Business/Community Representatives will be seated at the January 2024 Board Meeting.

For further information, contact Karina Perez at (559) 263-1012 or e-mail at [elections@fresnoeoc.org](mailto:elections@fresnoeoc.org)

Fresno Economic Opportunities Commission, 1920 Mariposa Street, Suite 300, Fresno, CA 93721



# Fresno Economic Opportunities Commission

## COMMUNITY SECTOR REPRESENTATIVE NOMINATION FORM

This signed form and documentation must be submitted/postmarked by **OCTOBER 6, 2023** along with a resolution of support for this 2-year term from the agency, organization or group you are representing signed within 60 days of the due date. If the organization is a public entity, submit a letter from an authorized official.

### Applicant Information

Full Name: \_\_\_\_\_  
*Last First M.I.*

Home Address: \_\_\_\_\_  
*Street Address Apartment/Unit #*

\_\_\_\_\_  
*City State Postal Code*

Primary Phone: \_\_\_\_\_ Alternate Phone: \_\_\_\_\_

Email: \_\_\_\_\_ Date of Birth: \_\_\_\_\_

### Organization Representing

Organization Name \_\_\_\_\_ # Years as a Fresno  
County Resident \_\_\_\_\_

Organization Address: \_\_\_\_\_  
*Street Address City State Postal Code*

### This signed nomination form may be submitted in the following ways:

<b>By Mail:</b> Postmarked by due date	<b>By E-Mail:</b> By 11:59 PM on the due date	<b>Hand Delivered:</b> By 5:00 PM on the due date
Fresno EOC Elections Office Post Office Box 992 Fresno, CA 93714	Elections@Fresnoeoc.org	Fresno EOC 1920 Mariposa Street, Suite 300 Fresno, CA 93721

### Employment

Employer: \_\_\_\_\_ Job Title \_\_\_\_\_

Address: \_\_\_\_\_  
*Street Address City State Postal Code*

*\*Please attach resume to this application\**

### Qualifications

Briefly explain why are you interested in serving on the EOC Board of Commissioners?

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List your current and past membership in organizations / community groups / affiliations.

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How will the organization and you be an asset to Fresno EOC?

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List the reasons your organization is interested in Fresno EOC Board of Commissioners:

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### References

Reference 1:

Name: \_\_\_\_\_ Position: \_\_\_\_\_  
Organization: \_\_\_\_\_ Phone Number: \_\_\_\_\_

Reference 2:

Name: \_\_\_\_\_ Position: \_\_\_\_\_  
Organization: \_\_\_\_\_ Phone Number: \_\_\_\_\_

### Disclaimer and Signature

*I certify under penalty of perjury that the above is true and that:*

- *I am or will be 18 years of age or older by the date of my appointment;*
- *I am not an employee of Fresno EOC nor a member of the immediate family of an employee of Fresno EOC;*
- *I have read and understand the Fresno EOC Commissioner Job Description and have the capacity to serve;*
- *I understand that there is a mandatory training for new commissioners in January and a board retreat in March;*
- *I am not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded by any federal department or agency;*
- *I have not been convicted of or had a civil judgment rendered against me for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state or local) transaction or contract under a public transaction, for violation of federal and state antitrust statutes or for commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;*
- *I have not been indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state or local) with commission of any of the offenses above; and*
- *I have not had any public transactions (federal, state or local) terminated for cause or default during the three years prior to the application.*

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**MUST ATTACH A RESOLUTION OF SUPPORT FROM THE AGENCY/ORGANIZATION/GROUP PROPOSE TO REPRESENT.**

## TARGET AREA REPRESENTATIVES PUBLIC NOTICE

Fresno Economic Opportunities Commission (Fresno EOC) is holding elections for Board Commissioner Representatives of low-income Target Areas [A](#), [D](#), & [E](#), to serve for a two-year term commencing January 2024.

Fresno EOC is governed by a twenty-four-member Board of Commissioners. One-third of the board consists of public officials or their representatives, and one-third are members of business and community groups. The remainder must be democratically elected to represent low-income residents and groups. Representatives are a fundamental source of information on conditions and problems of poverty. Their participation and involvement on the Board, on its committees and at neighborhood levels are critical to Fresno EOC's efforts. Also important is their ability to help develop public and institutional understanding of, and support for, the programs -- and the positive effects those programs can have on the community. All board members serve on a voluntary basis.

### CANDIDATES FOR TARGET AREA COMMISSIONERS

To qualify, candidates must be 18 years or older, a resident of the target area, and neither an employee of Fresno EOC nor a member of the immediate family of an employee of Fresno EOC. Qualified candidates must be individuals that are responsible, professional and capable; of good character and reputation; sympathetic to the mission and objectives of Fresno EOC; will act as a representative of the poor; and can govern the affairs of the Agency consistent with its Articles of Incorporation and Bylaws.

### NOMINATION PROCESS

Interested candidates must complete and submit an electronic [Representative Nomination Form](#) along with documentation of your age and residency. The form and documentations must be submitted/postmarked by **FRIDAY, OCTOBER 6, 2023**, by mail to "Fresno EOC Target Area Nominations", Post Office Box 992, Fresno, CA 93714, via email by 11:59 pm to [elections@fresnoeoc.org](mailto:elections@fresnoeoc.org) or in person by 5:00 pm at 1920 Mariposa Street, Ste. 300 Fresno, CA 93721.

### ELECTIONS

Elections will be by mail-in or in-person ballot only. Ballots will be mailed out starting in October as [registration forms](#) are received and validated. Completed ballots must be postmarked by **Thursday, November 30, 2023** or submitted in person by 5:00pm to the Fresno EOC Internal Audit office at 1920 Mariposa Street, Suite 300, Fresno, CA 93721. Emails and faxes will not be accepted. Results of the election will be posted after December 7, 2023. The newly elected Commissioners will be seated at the January 2024 Board Meeting.

### REGISTRATION TO VOTE

To qualify to vote in the Fresno EOC Target Area Representative Elections, you must be 18 years or older and a resident of the target area in which you wish to vote. To register the electronic [Voter Registration Form](#) must be submitted by **WEDNESDAY, NOVEMBER 8, 2023**, or postmarked and mail to "Voter Registration", Post Office Box 992, Fresno, CA 93714, via email by 11:59 pm to [elections@fresnoeoc.org](mailto:elections@fresnoeoc.org) or in person by 5:00 pm at 1920 Mariposa Street, Ste. 300 Fresno, CA 93721.

For further information, contact Karina Perez at (559) 263-1012 or e-mail at [elections@fresnoeoc.org](mailto:elections@fresnoeoc.org)

Fresno EOC, 1920 Mariposa Street, Suite 300, Fresno, CA 93721



# Fresno Economic Opportunities Commission

## TARGET AREA REPRESENTATIVE NOMINATION FORM

This signed form and documentation must be submitted/postmarked by **OCTOBER 6, 2023** along with documentation of your age and residency.

### Applicant Information

Full Name: \_\_\_\_\_  
*Last First M.I.*

Home Address: \_\_\_\_\_  
*Street Address Apartment/Unit #*

\_\_\_\_\_  
*City State Postal Code*

Primary Phone: \_\_\_\_\_ Alternate Phone: \_\_\_\_\_

Email: \_\_\_\_\_ Date of Birth: \_\_\_\_\_

Target Area: ☐ A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐ H

See [Target Area Map](#), if you aren't certain which Target Area you live in.

### This signed nomination form may be submitted in the following ways:

<b>By Mail:</b> Postmarked by due date	<b>By E-Mail:</b> By 11:59 PM on the due date	<b>Hand Delivered:</b> By 5:00 PM on the due date
Fresno EOC Elections Office Post Office Box 992 Fresno, CA 93714	Elections@Fresnoeoc.org	Fresno EOC 1920 Mariposa Street, Suite 300 Fresno, CA 93721

### Employment

Employer: \_\_\_\_\_ Job Title \_\_\_\_\_

Address: \_\_\_\_\_  
*Street Address City State Postal Code*

*\*Please attach resume to this application\**

### Qualifications

Briefly explain why are you interested in serving on the EOC Board of Commissioners?

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List your current and past membership in organizations / community groups / affiliations.

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Please give a statement of qualifications/how you can contribute to Fresno EOC (This will be included on the ballot. You may use a separate sheet if necessary.)

If you wish to translate your statement to Spanish and/or Hmong, please provide it here (otherwise staff will translate your statement.)

### References

Reference 1:

Name: \_\_\_\_\_ Position: \_\_\_\_\_  
Organization: \_\_\_\_\_ Phone Number: \_\_\_\_\_

Reference 2:

Name: \_\_\_\_\_ Position: \_\_\_\_\_  
Organization: \_\_\_\_\_ Phone Number: \_\_\_\_\_

### Disclaimer and Signature

*I certify under penalty of perjury that the above is true and hereby declare my candidacy for a seat as a commissioner on the board of the Fresno Economic Opportunities Commission representing target area \_\_\_\_ (fill in target area letter) and that:*

- *I am or will be 18 years of age or older by the date of the election;*
- *I reside in the Target Area for which I am running;*
- *I am not an employee of Fresno EOC nor a member of the immediate family of an employee of Fresno EOC;*
- *I have read and understand the Fresno EOC Commissioner Job Description and the Target Area Public Notice and have the capacity to serve;*
- *I understand that there is a mandatory training for new commissioners in January and a board retreat in March;*
- *I am not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded by any federal department or agency;*
- *I have not been convicted of or had a civil judgment rendered against me for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state or local) transaction or contract under a public transaction, for violation of federal and state antitrust statutes or for commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;*
- *I have not been indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state or local) with commission of any of the offenses above; and*
- *I have not had any public transactions (federal, state or local) terminated for cause or default during the three years prior to the application.*

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**MUST ATTACH DOCUMENTATION OF AGE AND RESIDENCY.** (i.e. copy of driver's license. No P.O. Box allowed)



# Fresno Economic Opportunities Commission

## TARGET AREA VOTER REGISTRATION FORM

In order to vote in the Fresno EOC Target Area election, you must register, be 18 years or older and be a resident of the designated Target Area. Voters may register to vote at any time during the year. If registering to vote in this year's election your paperwork must be in by **NOVEMBER 8, 2023**.

### Voter Information

Full Name: \_\_\_\_\_  
Last First M.I.

Home Address: \_\_\_\_\_  
Street Address Apartment/Unit #  
 \_\_\_\_\_  
City State Postal Code

Primary Phone: \_\_\_\_\_ Alternate Phone: \_\_\_\_\_

Email: \_\_\_\_\_ Date of Birth: \_\_\_\_\_

Target Area: ☐ A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐ H

See [Target Area Map](#), if you aren't certain which Target Area you live in.

### This signed nomination form may be submitted in the following ways:

<b>By Mail:</b> Postmarked by due date	<b>By E-Mail:</b> By 11:59 PM on the due date	<b>Hand Delivered:</b> By 5:00 PM on the due date
Fresno EOC Elections Office Post Office Box 992 Fresno, CA 93714	Elections@Fresnoeoc.org	Fresno EOC 1920 Mariposa Street, Suite 300 Fresno, CA 93721

This election will be by mail-in or in-person paper ballot only. Once the registration form is received and validated, eligible voters will be mailed ballots with a return envelope to their mailing address. The ballot must be returned sealed, in the self-addressed envelope no later than 5:00pm or postmarked by **NOVEMBER 30, 2023**.

### Disclaimer and Signature

*I certify under penalty of perjury that the above is true. I hereby register to vote in the Fresno Economic Opportunities Commission Target Area Election and that:*

- *I am or will be 18 years of age or older by the date of the election;*
- *I reside in the Target Area for which I am registering to vote.*

Signature: \_\_\_\_\_ Date: \_\_\_\_\_



## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> April 6, 2023	<b>Program:</b> N/A
<b>Agenda Item #:</b> 12C3	<b>Director:</b> N/A
<b>Subject:</b> Board Self-Assessment	<b>Officer:</b> Emilia Reyes

### Recommended Action

The Bylaws Committee recommends review and approval for full Board consideration of the Board Self-Assessment.

### Background


On a consistent basis, a Board Self-Assessment is conducted to aid Fresno EOC's Board of Commissioners to:

1. Identify gaps between the standards for effective, nonprofit boards
2. Engage the commissioners in discussions about their effectiveness as a board
3. Ascertain our commissioners' perceptions of knowledge, skills, and processes as they carry out their board roles
4. As applicable, pinpoint areas in which the Board is excelling as well as those requiring improvement.

A timeline of the Board Self-Assessment Timeline is outlined below:

### SELF-ASSESSMENT TIMELINE

<b>MARCH 16<sup>TH</sup></b> – Bylaws Committee Meeting	Bylaws Committee Review And Approval Of The Assessment Questions.
<b>MAY 4<sup>TH</sup></b> – Board Meeting	Board approves assessment questions
<b>JUNE / JULY</b>	Questionnaire is sent for commissioners to complete
<b>SEPTEMBER 21<sup>ST</sup></b> – Bylaws Committee Meeting	Draft report is generated and presented to Bylaws committee. Bylaws Committee input is incorporated into report
<b>OCTOBER 5<sup>TH</sup></b> – Board Meeting	Final report is presented to the Board



After analyzing the data the Bylaws Committee will prepare a presentation to be given to the board on the results of their collective responses and engage in a discussion on next steps.

**Fiscal Impact**

None.

**Conclusion**

If approved by the Board, staff will move forward with the Board Self-Assessment Questions to be sent out to Commissioners.



## **Board Self-Assessment Questionnaire**

Please evaluate each question based on your experience. Do not answer questions as you think they should be answered, but as you truly see it given your experience. Only select “N/A” if you feel you don’t have enough information to measure the question.

Feel free to leave comments below each section.

- 4 – Strongly Agree
- 3 – Agree
- 2 – Disagree
- 1 – Strongly Disagree
- 0 – N/A

### **Section 1: Board and Staff**

1. The board operates under a set of policies, procedures, and guidelines with which all members are familiar.
2. Commissioners play an active role in the organization’s strategic planning.
3. Our organization’s vision and mission is clear and accepted by our board.
4. The full board collaboratively reviews and updates the organization’s strategic plan on a regular basis.
5. Staff develop and carry out annual action plans based on the board–approved strategic plan.
6. The board routinely receives updates by the staff on their annual plans developed by staff.
7. Staff support to board meetings is adequate.
8. Information provided by staff is adequate to ensure effective board governance and decision-making.

### **Section 2: Board Committees**

9. Committees are the primary tools for communication and decision making for our board structure.
10. The board’s ad hoc and standing committees streamline our work process and increase board effectiveness.
11. My committee assignments make good use of my interests and expertise.
12. I am able to attend the majority of my committee meetings.

13. Each standing committee reviews its charter at the beginning of the year and modifies it as needed.
14. I understand the function of the different committees.
15. The committee structure provides adequate contact with administration and staff.
16. The Executive Committee meets only when necessary and reports to the board on all actions taken.
17. All committees have adequate agendas and minutes for each meeting.

### **Section 3: Board Meetings**

18. The number of board meetings is adequate to ensure effective governance.
19. Board meetings are long enough to accomplish the necessary work.
20. The agendas of our board meetings and supporting written material are provided in advance of meetings with enough time for adequate advance review.
21. Board meetings are well attended, with near full turnout at each meeting.
22. I am aware of and follow the board meeting attendance policy.
23. Our board thoroughly examines the pros and cons of all major issues and makes fully informed decisions.
24. I am comfortable with the amount of time spent on agenda items.
25. I understand the process to get more information when there is something I don't understand on the agenda.
26. Commissioners fully participate in discussions around significant issues.
27. Our board environment encourages dealing with different points of view.
28. Once a decision is made, we stand behind it as a group.

## **Section 4: Board Membership & Orientation**

- 29. As a Commissioner, I am aware of what is expected of me.
- 30. I am satisfied with my participation on the board.
- 31. I am aware and understand the tri-partite requirement.
- 32. Nomination and appointment of Commissioners follow clearly established procedures using known criteria that I understand.
- 33. Our board and staff inform new Commissioners about responsibilities and important organizational information through a structured new member orientation program.
- 34. The new member orientation prepared me to effectively serve as a Commissioner.
- 35. The board size is adequate to effectively govern the organization.

## **Section 5: Board - CEO Relationship**

- 37. There is a clear understanding of where the board's role ends and the Chief Executive Officer's begins.
- 38. There is good two-way communication between the board and the CEO.
- 39. Commissioners provide the necessary support that allows the CEO to carry out the role successfully.
- 40. The board has developed formal criteria and a process for evaluating the CEO.
- 41. The board, or a committee of the board, has formally evaluated the CEO within the past 12 months.
- 42. The board evaluates the CEO primarily on the accomplishment of the organization's strategic goals and priorities and adherence to policy.

## **Section 6: Board Chair**

- 43. The board has discussed the role and responsibilities of the Chair.
- 44. The Chair is well prepared for board meetings and helps the board stick to the agenda.

- 45. The Chair ensures that every Commissioner has an opportunity to be heard.
- 46. The Chair is skilled at managing different points of view.
- 47. The Chair helps the board work well together.
- 48. The Chair demonstrates good listening skills.
- 49. The board supports the Chair.
- 50. The Chair is effective in delegating responsibility among Commissioners.

## **Section 7: Fiscal Management and Monitoring**

- 51. Board members are fully aware of their legal responsibilities for the organization's fiscal management.
- 52. The board adequately oversees the financial performance and fiduciary accountability of the organization.
- 53. The board receives regular financial updates and takes necessary steps to ensure the operations of the organization are sound.
- 54. Our organization's fund raising needs and strategies are understood by the board.
- 55. Board members are knowledgeable about the organization's programs and services.
- 56. The board has been made aware of and understands its oversight role of the CSBG Organizational Standards.
- 57. The board has been made aware of and understands its oversight role of the Head Start Governance, Leadership and Oversight Capacity Screener.

## **Section 8: External Relations Practices**

- 58. Our board receives regular reports about the organization's relationships with external constituents and community groups.
- 59. I participate in critical organizational events designed to promote the organization (annual meeting, programmatic kick-off events, openings of major new programs, etc.)
- 60. Board members are clear about who serves as official spokesperson for the organization.





## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> April 6, 2023	<b>Program:</b> N/A
<b>Agenda Item #:</b> 12C4	<b>Director:</b> N/A
<b>Subject:</b> Bylaws Charter Update	<b>Officer:</b> Emilia Reyes

### Recommended Action

The Bylaws Committee recommends review and approval for full Board consideration of the Bylaws Committee Charter.

### Background

The Committee's Charter is attached for reference in a redline version for review and discussion of additional changes proposed to the Bylaws Committee Charter.

The changes proposed are in alignment with our current Agency's Bylaws.

### Fiscal Impact

None.

### Conclusion

If approved by the full Board, the recommended changes for the Bylaws Committee Charter will be effective April 6, 2023

# **FRESNO ECONOMIC OPPORTUNITIES COMMISSION**

## **BYLAWS COMMITTEE CHARTER**

**MODIFIED ~~JANUARY~~ ~~FEBRUARY~~ ~~MARCH~~ ~~2017~~ 2023**

## FRESNO EOC BYLAWS COMMITTEE CHARTER

### INTRODUCTION

The Bylaws Committee was established by the Board to oversee processes by which the Board conducts itself and adds new Commissioners. Unless the commissioners otherwise designate, committees shall conduct their affairs in the same manner as is provided in these bylaws for the conduct of the affairs of the Board of Commissioners, with such changes in the context of such provisions as are necessary to substitute the committee and its members for the Board of Commissioners and its members.

### PURPOSE

To act as a resource and oversight arm for the Board of Directors by maintaining the Agency's Bylaws, Policies and Procedures and having responsibility for Board recruitment and development. This provides the Board with clear guidelines for accomplishing their responsibilities while following proper standard operating procedures and protocols.

### MEMBERSHIP

The Bylaws Committee shall be composed of five (5) Commissioners, with at least one from each tripartite sector. The committee members and chair shall be appointed by the Board Chair and approved by the board and shall serve at the pleasure of the board.

Fresno EOC staff, assigned by the Board Secretary, shall serve as the Committee Secretary.

### QUORUM

A quorum shall be established at the beginning of all meetings. A quorum shall equal a majority of the Commissioners assigned to the committee. Any Board member's participation in any meeting via electronic means shall comply with the Brown Act's limitations on technological conferences, as may be modified by Executive Order~~Participation in a meeting through the use of conference telephone or electronic video screen communication~~ pursuant to Article VIII of the Corporation's Bylaws constitutes presence at that meeting. Should a meeting not meet quorum requirements or lose the quorum at some point during the meeting, the meeting may proceed with informational items however no action, other than adjournment, may be taken.

### SCOPE

Subject to the approval of the board, the committee is granted the authority to:

- A. review and revise the bylaws and policies and procedures of the organization;
- B. oversee the Target Area election and the Community Sector appointment processes; and
- C. conduct the annual board self-evaluation

## **RESPONSIBILITIES AND DUTIES**

### **Section 1. Bylaws**

- A. Maintain an official text of the Bylaws, incorporating all changes as adopted by the organization.
- B. Create and maintain a Policies and Procedures Manual.
- C. Interpret any bylaws questions and implement solutions to bylaws related problems.
- D. Consider and recommend bylaw amendments.
- E. Coordinate annual review of the organization's articles of incorporation and bylaws.

### **Section 2. Training and Evaluation**

- A. Oversee Commissioner orientation and training.
- B. Coordinate the board's periodic evaluation process of itself and the organization's governance structure, policies and procedures..

### **Section 3. Commissioner Election and Appointment**

- A. Draft Commissioner Reference and election documents such as job descriptions and guidelines.
- B. Administer the Target Area board member democratic selection process.
- C. Meet as the Selection Committee to recommend candidates for Community Sector board positions.
  - 1. The Selection Committee shall meet as needed with the purpose of interviewing qualified candidates for Community Sector board positions and making recommendations to the Board.
  - 2. The Selection Committee shall have 5 members and be comprised of Bylaws Committee members that are not Community Sector Representatives up for reappointment that year.
  - 3. If needed, the Board Chair will appoint Commissioners that are not Community Sector Representatives up for reappointment that year to the Selection Committee for a total of 5.
- D. Ensure that the board fills vacancies promptly.

## MEETINGS

Meetings are open to all commissioners and shall generally be attended by program officers and directors to introduce or respond to agenda items, or general questions and comments Committee members may have. Only those members appointed to the Committee are permitted to vote on agenda items.

~~All Commissioners who are not members of the committee may attend meetings of the committee but may not vote.~~

### Section 1: Frequency

~~A meeting schedule for the year is prepared and approved at the Board Annual meeting. The Bylaws Committee shall will meet at least four times a year, typically on the first third Thursday Wednesday of the month at 5:30p.m. with authority to convene additional meetings or reschedule, as circumstances require. In the event the Committee meeting date is a Holiday recognized by the Agency, the meeting will be moved to an alternate date. Meetings during the months of July and August shall be held at the discretion of the Committee Chairperson. The Committee Chair shall have authority to convene additional meetings, as circumstances require, and to reschedule meetings allowing for sufficient notice period~~ Meetings will be held without restrictions or time constraints.

### Section 2: Agenda

The Committee Chair will approve the agenda for the committee's meetings and any member may suggest items for consideration. Written materials will be provided to the committee ~~as far in advance of the meeting as possible. 72 hours before the Committee Meeting per Brown Act Rules.~~

### Section 3: Minutes

The committee shall keep a record of its actions and proceedings, and when required by the board, shall make a report of those actions and proceedings to the board.

Minutes will be prepared after each committee meeting by the Committee Secretary. The Committee Chair approves the minutes for inclusion and approval in the next committee packet.



## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> April 6, 2022	<b>Program:</b> N/A
<b>Agenda Item #:</b> 12C5	<b>Director:</b> N/A
<b>Subject:</b> 2023 Expiring Terms	<b>Officer:</b> Emilia Reyes

### Background

The information presented below is intended to keep the Committee apprised on Commissioners expiring terms for 2023.

Commissioners will be notified by mail, email, phone call and text of their upcoming expiring term and receive a 90, 60 and 30 day reminders before application due date.

## Expiring Terms 2023

COMMISSIONER	REPRESENTS
<b>Community Sector</b>	
James Martinez	Fresno Reel Pride
Bruce McAllister	West Fresno Faith Based Organization
Itzi Robles	Southeast Fresno Community Development Association
Jimi Rodgers	Association of Black Social Workers
<b>Public Sector</b>	
Charles Garabedian	Board of Supervisors
Brian King	Mayor's Jerry Dyer Appointee
Robert Pimentel	State Center Community College District
Ruben Zarate	14 <sup>th</sup> Senatorial District
<b>Target Area</b>	
Daniel Martinez	Target Area D
Lisa Mitchell	Target Area E
Alena Pacheco	Target Area A



## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> April 6, 2023	<b>Program:</b> N/A
<b>Agenda Item #:</b> 12C6	<b>Director:</b> N/A
<b>Subject:</b> Board Retreat Survey Results	<b>Officer:</b> Emilia Reyes

### Background

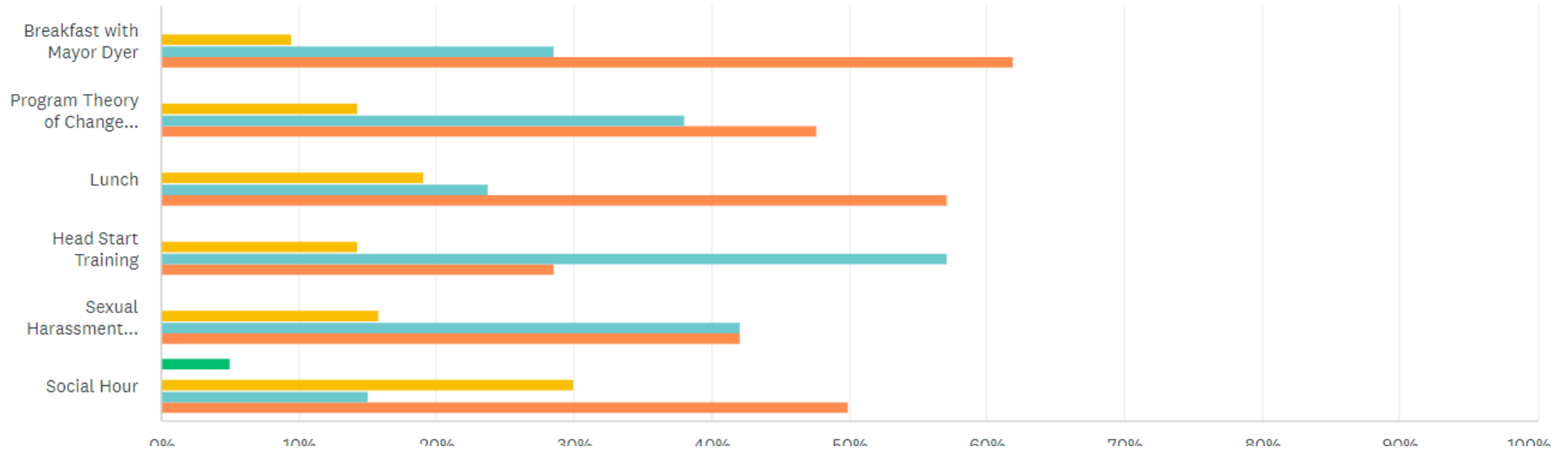
The information presented below is intended to keep the Committee informed on the 2023 Board Retreat Survey Results.

A total of 87% of Commissioners completed the survey. Results for Committee Members are attached for review.



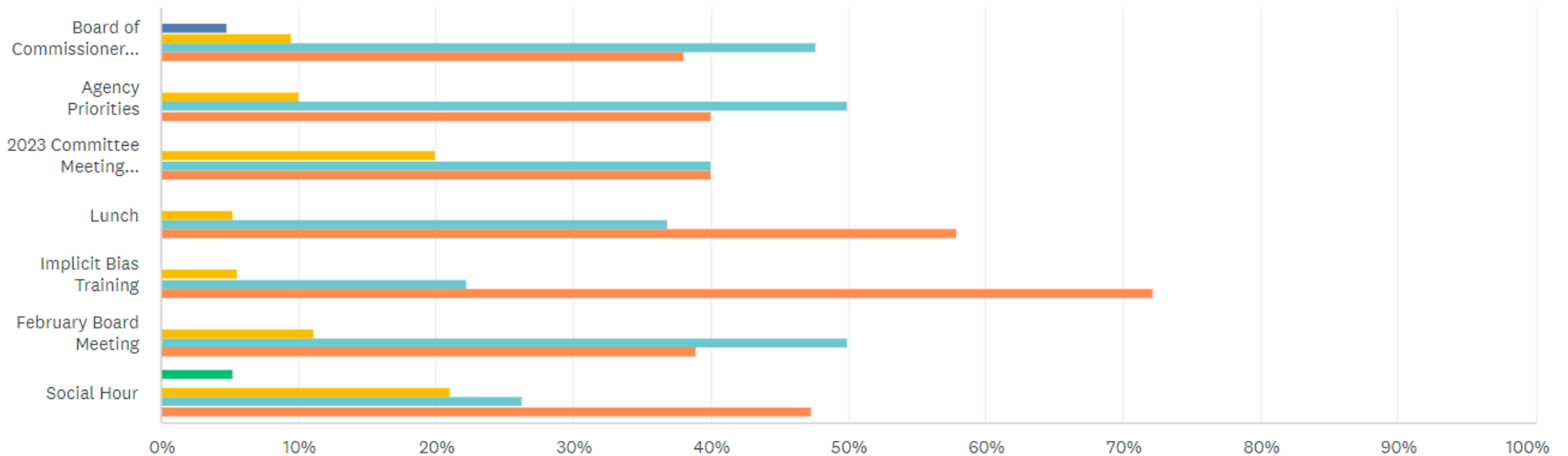
## Day 1: Friday, February 17th

Answered: 21 Skipped: 0



## Day 2: Saturday, February 18th

Answered: 21 Skipped: 0

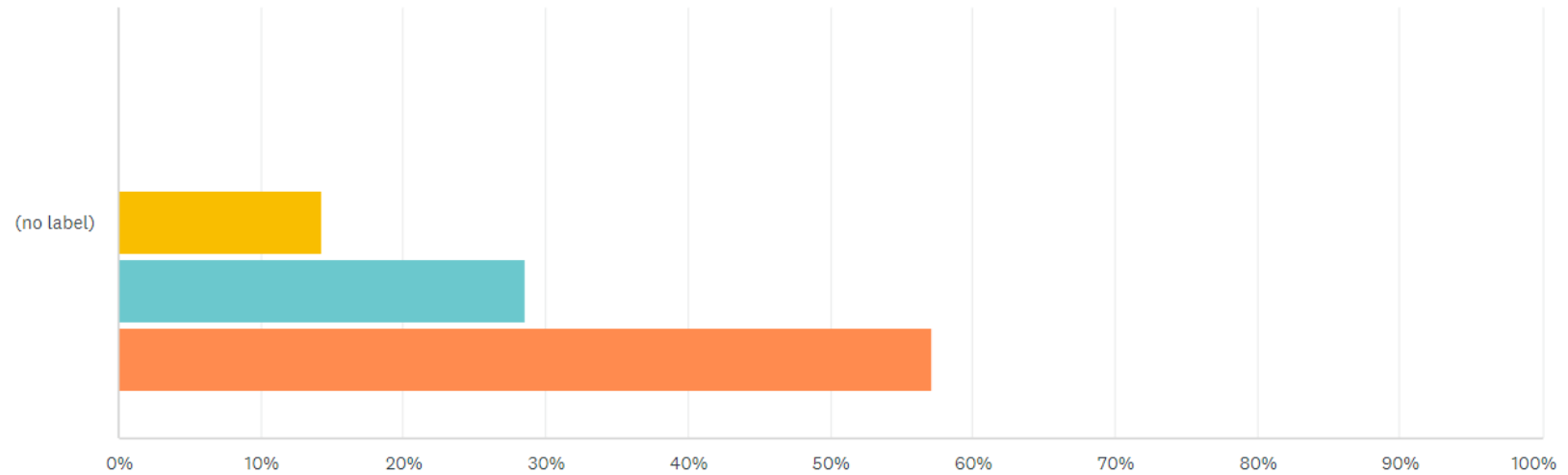




Very Dissat... Dissatisfied Neutral Satisfied  
Very Satisfi...

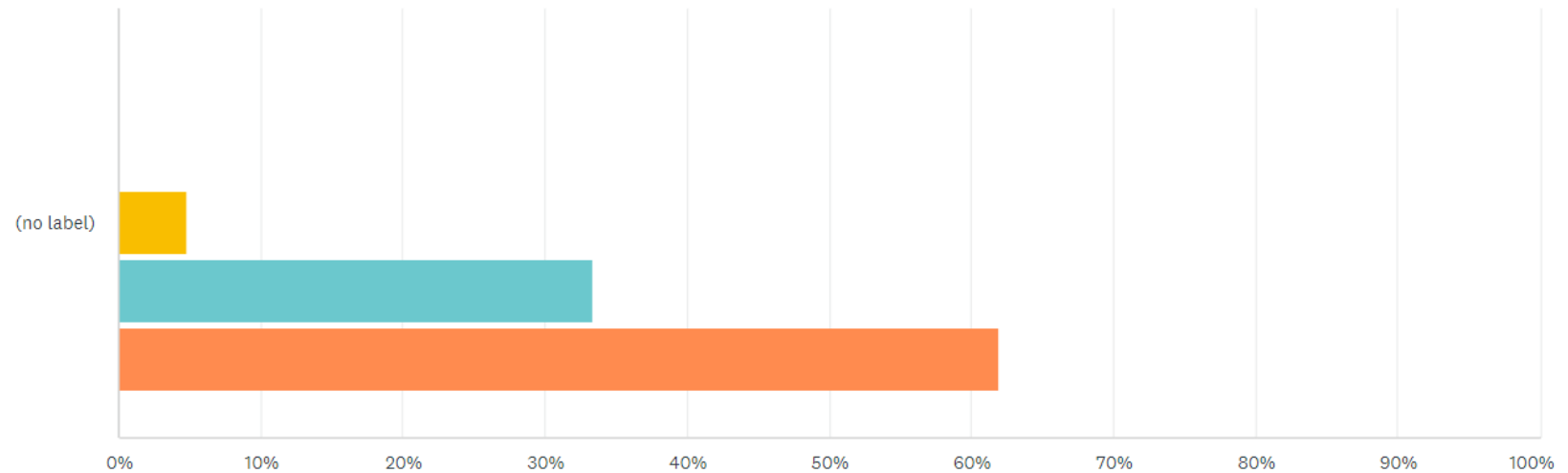
### I received adequate information during the 2023 Board Retreat to contribute as a Board Member.

Answered: 21 Skipped: 0



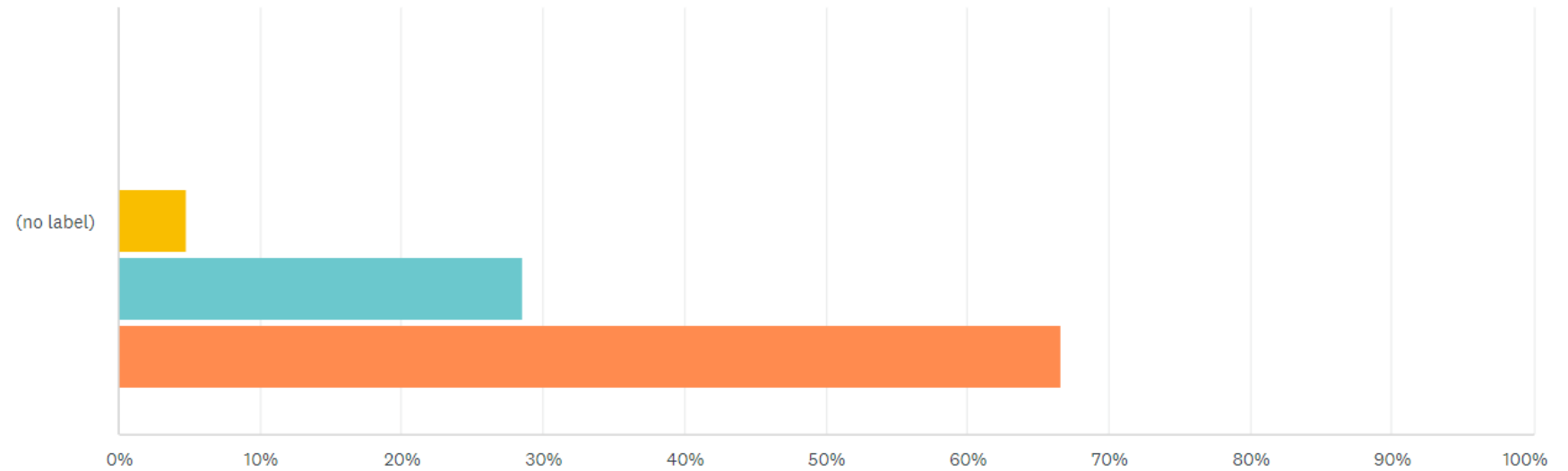
### I received information about the organizations programs & services.

Answered: 21 Skipped: 0



### I am satisfied with my participation as a Board Member.

Answered: 21 Skipped: 0





Very Dissat...



Dissatisfied



Neutral



Satisfied



Very Satisfi...

## Any Additional Comments

Answered: 18   Skipped: 3

Nope. Let's not forget Ethnic Studies at SOUL!!

Please continue to keep up the great work.

Plan a dinner after the retreat, and let's go out of town for the retreat while waiting for an answer from the attorney general.

Great job everyone!

Unfortunately I was not able to attend Saturday session, due to a commitment out of town. I thought it was great on Friday.

I will like to thank CEO Reyes and Staff for all their great preparation and work.

Information about the Sat. evening dinner was not communicated to all board members. Though we were originally asked about attending dinner, I was not aware it was offsite. I found out about the dinner plans when sitting with another commissioner who had already been informed.

Well done and enjoyable!

Thank you, Admin staff, Directors, Managers, and line staff for all your hard work. I really appreciate your dedication to make positive changes for our community.

I would like to have the Retreat in better weather

Didn't attend first day noted as neutral

As I mentioned during the Board Meeting, I was very satisfied with the Retreat this year. It's great to hear about the wonderful and innovative work that is being done in our community.

Did not attend Saturday

Next time schedule in warmer weather

I really enjoyed the event. A few observations: I'm not comfortable with the social hour event(s) and the liability it places on the commissioners and EOC. I also don't think that an offsite dinner is appropriate; however, if we (I) could pay independently, I would support and attend.

Theory of Change activity was an excellent way to show Commissioner's the different programs, and the needs of the client the agency serve. Also the engagement of all Commissioners during the activity. The explicit bias and sexual harassment training was awesome. It allowed me to step outside my box and view these topics in a different way. Last but not least, Staff was amazing. I know it takes a lot of work to put on a great retreat, you all knocked it out of the park :) Proud to serve along side of you all!

Great retreat and all the information was valuable. The staff did a great job with the planning and I got to engage more with fellow commissioners.

Great job



PROGRAM PLANNING AND EVALUATION COMMITTEE

Fresno EOC Board Room  
1920 Mariposa Street, Suite 310  
Fresno, CA 93721  
Monday, December 5, 2022  
12:00 p.m.

MINUTES

1 CALL TO ORDER

Linda Hayes, called the meeting to order at 12:10 p.m.

2 ROLL CALL

Roll was called and a quorum was established.

Committee Members:

Linda R. Hayes  
Alysia Bonner  
Steven Taylor  
Sherry Neil

Staff:

Emilia Reyes  
Michelle L. Tutunjian  
Jack Lazzarini  
Karina Perez  
Greg Streets  
Misty Gattie-Blanco  
Elionora Vivanco  
Erika Ceballos  
Lydia Dawson

Absent:

Charles Garabedian  
Amy Arambula

3 APPROVAL OF MINUTES

November 15, 2022 Program Planning and Evaluation Committee Meeting Minutes

Public Comments: None heard.

Motion by: Bonner Second by: Neil

Ayes: Hayes, Bonner, Neil, Taylor.

Nays: None

4 SANCTUARY AND SUPPORT SERVICES

. A. Human Trafficking Victim Assistance Program

Misty Gattie-Blanco, Sanctuary and Support Services Director, provided an overview of the Human Trafficking Victim Assistance Program grant application to the California Governor's Office of Emergency Services, Victim Services Branch for the Human Trafficking Victim Assistance Program in the amount of \$666,666 for a 12-month project period beginning April 1, 2022. Hayes inquired about the staffing plan to provide services. Gattie-Blanco explained the strategy implemented to provide services. Hayes inquired about the inclusion of Cost-of-living adjustment (COLA) as part of the personnel cost in the budget. Gattie-Blanco responded stating

budget accounts for COLA. Bonner inquired about the data collection process. Gattie-Blanco explained the process to collect data.

Public Comments: None heard.

Motion by: Bonner Second by: Taylor

Ayes: Hayes, Bonner, Neil, Taylor.

Nays: None

B. Project HOPE Bridge Housing

Gattie-Blanco, provided an overview of the Independent Contractor Agreement with State Center Community College District to support Project Housing Opportunities Promote Education administered by Fresno City College, over a 12-month period, starting January 1, 2023, with an option to renew for one additional year. The fee-for-service agreement will fund four rooms at \$168/night based on occupancy, plus actual monthly operating costs for the facility. Hayes inquired about the total amount of the Contract Agreement. Gattie-Blanco responded stating \$250,000 per year and not to exceed \$500,000 over a 24-month period. Gattie-Blanco provided additional details outlining the plan to utilize the funds. Hayes suggested to provide a monthly update to the Program Planning and Evaluation Committee (PP&E), outlining the number of students served. Gattie-Blanco responded stating a report will be presented as an information item beginning with the PP&E Committee meeting in February 2023.

Public Comments: None heard.

Motion by: Neil Second by: Bonner

Ayes: Hayes, Bonner, Neil, Taylor.

Nays: None

5. OTHER BUSINESS

Michelle L. Tutunjian, Chief Operating Officer Informed Committee the 2023 PP&E Meeting schedule will be determined at the next Board meeting.

9. PUBLIC COMMENTS

None heard

10. ADJOURNMENT

The meeting was adjourned at 12:30 p.m.

Respectfully submitted,

Amy Arambula  
Committee Chair



## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> April 6, 2023	<b>Program:</b> Energy Division
<b>Agenda Item #:</b> 12D2	<b>Director:</b> Joseph Amador
<b>Subject:</b> 2023 Emergency Supplemental Low-Income Home Energy Assistance Program (ESLIHEAP)	<b>Officer:</b> Michelle L. Tutunjian

### Recommended Action

The Program Planning and Evaluation Committee recommends approval for full Board consideration of the 2023 Emergency Supplemental Low-Income Home Energy Assistance Program (ESLIHEAP). The State of California Department of Community Services and Development (CSD) has granted the 2023 ESLIHEAP Agreement #23J-5712 for \$5,958,476 for a 26-month period starting April 15, 2023.

### Background

The ESLIHEAP contract has two components: the weatherization services and utilities assistance services. The ESLIHEAP contract goal is to help low-income households in meeting their home energy costs.

### Fiscal Impact

ESLIHEAP is a federally funded assistance program administered by (CSD). CSD has provided funding allocations to each California county.

### Conclusion

If approved by the full Board, funds will assist Fresno County low-income households in meeting their home energy cost by serving an estimated 139 households for weatherization services and 25 households for emergency heating and cooling services in Fresno County. In addition, an estimated 1,067 households will be served through utility bill assistance to restore and/or prevent energy services disconnection through PG&E, Southern Edison, The Gas Company, and propane vendors with a one-time payment in Fresno County.

State of California  
Department of Community Services and Development  
Total 2023 LIHEAP Emergency Supplemental Contract  
Facesheet

## EMERGENCY SUPPLEMENTAL ALLOCATION SPREADSHEET

County/Service Territory	Contract Number	Direct Services							ECIP FT/HEAP G&E Program Subtotal	Total Contract Allocation
		Weatherization			Administration/Assurance 16/ECIP/HEAP					
		Initial WX Program	Delayed WX Program	WX Program Subtotal	Allowable Admin	Allowable A16	ECIP/HEAP Program	Admin/A16/ECIP/HEAP Subtotal		
1 Alameda County - Spectrum Community Services, Inc.	23J-5705	476,145	317,430	793,575	158,715	158,715	838,016	1,155,446	1,066,566	3,015,587
2 Amador/Tuolumne Service Territory - Amador-Tuolumne CAA										
Amador County		27,737	18,491	46,228	9,246	9,246	42,159	60,651	68,786	175,665
Calaveras County		41,032	27,355	68,387	13,677	13,677	77,141	104,495	86,989	259,871
Tuolumne County		77,559	51,706	129,265	25,853	25,853	136,503	188,209	173,731	491,205
Service Territory Total		146,328	97,552	243,880	48,776	48,776	255,803	353,355	329,506	926,741
3 Butte County - CAA of Butte County, Inc.	23J-5706	264,261	176,174	440,435	88,087	88,087	687,079	863,253	369,966	1,673,654
4 Colusa Service Territory - Glenn County Community Action Department	23J-5707	16,716	11,144	27,860	5,572	5,572	21,397	32,541	45,469	105,870
Colusa County		23,751	15,834	39,585	7,917	7,917	33,251	49,085	61,752	150,422
Glenn County		17,647	11,764	29,411	5,882	5,882	56,470	68,234	14,117	111,762
Trinity County		58,114	38,742	96,856	19,371	19,371	111,118	149,860	121,338	368,054
Service Territory Total		407,770	271,846	679,616	135,923	135,923	326,216	598,062	1,304,863	2,582,541
5 Contra Costa Co. - Contra Costa Employment & Human Services Dept/CSB	23J-5709	80,375	53,583	133,958	26,792	26,792	180,039	233,623	141,460	509,041
6 Del Norte County - Del Norte Senior Center, Inc.	23J-5710	3,196	2,131	5,327	1,065	1,065	7,544	9,674	5,243	20,244
7 El Dorado Service Territory - El Dorado Co. Health & Human Services Agency		226,867	151,245	378,112	75,622	75,622	535,407	686,651	372,062	1,436,825
Alpine County		230,063	153,376	383,439	76,687	76,687	542,951	696,325	377,305	1,457,069
El Dorado County		940,812	627,208	1,568,020	313,604	313,604	564,487	1,191,695	3,198,761	5,958,476
Service Territory Total		198,250	132,167	330,417	66,083	66,083	333,060	465,226	459,941	1,255,584
8 Fresno County - Fresno County Economic Opportunities Commission	23J-5712	21,106	14,071	35,177	2,150	3,518	0	5,668	0	40,845
9 Humboldt Service Territory - Redwood CAA	23J-5713	219,356	146,238	365,594	68,233	69,601	333,060	470,894	459,941	1,296,429
Humboldt County		93,552	62,368	155,920	31,184	31,184	97,294	159,662	276,915	592,497
Modoc Co. (WEATHERIZATION/ASSURANCE 16)		512,540	341,693	854,233	170,847	170,847	430,534	772,228	1,619,627	3,246,088
Service Territory Total		606,092	404,061	1,010,153	202,031	202,031	527,828	931,890	1,896,542	3,838,585
10 Imperial Service Territory - Campesinos Unidos, Inc.		21,260	14,174	35,434	7,087	7,087	62,080	76,254	22,961	134,649
Imperial County		26,724	17,816	44,540	8,908	8,908	94,069	111,885	12,828	169,253
San Diego County - Area A		47,984	31,990	79,974	15,995	15,995	156,149	188,139	35,789	303,902
Service Territory Total		857,776	571,851	1,429,627	285,925	285,925	789,154	1,361,004	2,641,952	5,432,583
11 Inyo Service Territory - Inyo Mono Advocates for Community Action, Inc.	23J-5714	116,275	77,517	193,792	38,758	38,758	167,437	244,953	297,665	736,410
Inyo County		114,218	76,145	190,363	38,073	38,073	223,868	300,014	233,005	723,382
Mono County		137,913	91,942	229,855	45,971	45,971	198,595	290,537	353,057	873,449
Service Territory Total		57,252	38,168	95,420	19,084	19,084	84,733	122,901	144,275	362,596
12 Kern County - Community Action Partnership of Kern	23J-5715	150,432	100,288	250,720	50,144	50,144	90,259	190,547	511,469	952,736
13 Kings County - Kings Community Action Organization, Inc.	23J-5716	240,652	160,435	401,087	80,217	80,217	375,417	535,851	587,190	1,524,128
14 Lake Service Territory - North Coast Energy Services, Inc.	23J-5717	120,148	80,099	200,247	40,049	40,049	153,789	233,887	326,803	760,937
Lake County		820,615	547,077	1,367,692	273,538	273,538	1,126,661	1,673,737	2,155,799	5,197,228
Mendocino County		62,100	41,400	103,500	20,700	20,700	203,690	245,090	44,713	393,303
Napa County		1,530,293	1,020,194	2,550,487	510,099	510,099	2,264,830	3,285,028	3,856,333	9,691,848
Solano County		1,081,756	721,171	1,802,927	360,585	360,585	865,405	1,586,575	3,461,619	6,851,121
Sonoma County		943,751	629,167	1,572,918	314,584	314,584	604,001	1,233,169	3,171,003	5,977,090
Yolo County		125,870	83,913	209,783	41,957	41,957	105,730	189,644	397,747	797,174
Service Territory Total		0	0	0	19,531	19,531	79,687	118,749	252,343	371,092
15 Lassen County - Lassen Economic Development Corporation	23J-5718	48,581	32,387	80,968	16,194	16,194	116,595	148,983	77,730	307,681
Los Angeles County	23J-5719									
Area A - Maravilla Foundation	23J-5720									
Area B - Pacific Asian Consortium in Employment	23J-5721									
Area C - Long Beach Community Action Partnership	23J-5722									
Madera County - Community Action Partnership of Madera County, Inc.	23J-5723									
Marin County - Community Action Marin (NON WEATHERIZATION/ASSURANCE 16)	23J-5724									
Mariposa County - Mariposa County Human Services Department	23J-5725									



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County/Service Territory	Contract Number	Direct Services							Utility Assistance	Total Contract Allocation
		Weatherization			Administration/Assurance 16/ECIP/HEAP					
		Initial WX Program	Delayed WX Program	WX Program Subtotal	Allowable Admin	Allowable A16	ECIP/HEAP Program	Admin/A16/ECIP/HEAP Subtotal		
22 Merced County - Merced County CAA	23J-5726	235,938	157,292	393,230	78,646	78,646	198,188	355,480	745,562	1,494,272
23 Modoc - T.E.A.C.H. Inc. (NON WEATHERIZATION/ASSURANCE 16)	23J-5727	0	0	0	4,885	3,517	47,278	55,680	37,147	92,827
24 Orange County - Community Action Partnership of Orange County	23J-5728	627,698	418,465	1,046,163	209,233	209,233	903,884	1,322,350	1,606,906	3,975,419
25 Placer Service Territory - Project GO, Inc.										
Nevada County		151,715	101,143	252,858	50,572	50,572	394,458	495,602	212,400	960,860
Placer County		178,742	119,162	297,904	59,581	59,581	278,838	398,000	436,131	1,132,035
Service Territory Total	23J-5729	330,457	220,305	550,762	110,153	110,153	673,296	893,602	648,531	2,092,895
26 Plumas Service Territory - Plumas Co. Community Development Commission										
Plumas County		45,280	30,187	75,467	15,093	15,093	146,707	176,893	34,413	286,773
Sierra County		8,190	5,460	13,650	2,730	2,730	25,555	31,015	7,208	51,873
Service Territory Total	23J-5730	53,470	35,647	89,117	17,823	17,823	172,262	207,908	41,621	338,646
27 Riverside County - Community Action Partnership of Riverside County	23J-5731	984,311	656,207	1,640,518	328,104	328,104	866,194	1,522,402	3,071,050	6,233,970
28 Sacramento Service Territory - Community Resource Project, Inc.										
Sacramento County		745,676	497,117	1,242,793	248,559	248,559	1,043,947	1,541,065	1,938,758	4,722,616
Sutter County		65,971	43,981	109,952	21,990	21,990	92,359	136,339	171,525	417,816
Yuba County		72,849	48,566	121,415	24,283	24,283	119,473	168,039	171,925	461,379
Service Territory Total	23J-5732	884,496	589,664	1,474,160	294,832	294,832	1,255,779	1,845,443	2,282,208	5,601,811
29 San Benito Co. - HHSA, Comm. Svcs. & Wkfs. Dev. (NON WEATHERIZATION/A16)	23J-5733	0	0	0	7,521	7,521	21,736	36,778	106,122	142,900
30 San Bernardino County - Community Action Partnership of San Bernardino Co.	23J-5734	980,686	653,791	1,634,477	326,895	326,895	1,216,052	1,869,842	2,706,695	6,211,014
31 San Diego County - Area B - Metropolitan Area Advisory Committee	23J-5735	241,325	160,883	402,208	80,442	80,442	472,997	633,881	492,304	1,528,393
32 San Joaquin Co. - San Joaquin Co. Dept. of Aging & Community Services	23J-5736	450,057	300,038	750,095	150,019	150,019	270,034	570,072	1,530,191	2,850,358
33 San Luis Obispo Co. - Community Action Partnership of San Luis Obispo Co., Inc.	23J-5737	122,449	81,633	204,082	40,816	40,816	240,001	321,633	249,796	775,511
34 Santa Barbara Co. - Community Action Commission of Santa Barbara County	23J-5738	199,256	132,837	332,093	66,419	66,419	557,915	690,753	239,106	1,261,952
35 Santa Clara Co. - Sacred Heart Community Service (NON WEATHERIZATION/A16)	23J-5739	0	0	0	110,558	110,558	375,895	597,011	1,503,582	2,100,593
36 Santa Cruz Service Territory - Central Coast Energy Services, Inc.										
Monterey County		253,750	169,166	422,916	84,583	84,583	213,150	382,316	801,849	1,607,081
San Francisco County		228,028	152,019	380,047	76,009	76,009	145,938	297,956	766,175	1,444,178
San Mateo County		196,453	130,969	327,422	65,484	65,484	149,304	280,272	636,507	1,244,201
Santa Cruz County		151,783	101,189	252,972	50,594	50,594	127,498	228,686	479,636	961,294
Marin County (WEATHERIZATION/ASSURANCE 16)		83,007	55,338	138,345	8,138	8,138	0	16,276	0	154,621
San Benito County (WEATHERIZATION/ASSURANCE 16)		31,965	21,310	53,275	3,134	3,134	0	6,268	0	59,543
Santa Clara County (WEATHERIZATION/ASSURANCE 16/EHCS)		479,459	319,639	799,098	49,262	49,262	38,357	136,881	0	935,979
Service Territory Total	23J-5740	1,424,445	949,630	2,374,075	337,204	337,204	674,247	1,348,655	2,684,167	6,406,897
37 Shasta/Tehama Service Territory - Self-Help Home Improvement Project, Inc.										
Shasta County		203,664	135,776	339,440	67,888	67,888	431,769	567,545	382,889	1,289,874
Tehama County		86,577	57,718	144,295	28,859	28,859	183,542	241,260	162,764	548,319
Service Territory Total	23J-5741	290,241	193,494	483,735	96,747	96,747	615,311	808,805	545,653	1,838,193
38 Siskiyou County - Great Northern Services	23J-5742	146,153	97,436	243,589	48,718	48,718	309,845	407,281	274,768	925,638
39 Stanislaus County - Central Valley Opportunity Center, Incorporated	23J-5743	391,338	260,892	652,230	130,446	130,446	281,763	542,655	1,283,587	2,478,472
40 Tulare County - Community Services & Employment Training, Inc.	23J-5744	541,873	361,249	903,122	180,624	180,624	650,247	1,011,495	1,517,244	3,431,861
41 Ventura County - Community Action of Ventura County, Inc.	23J-5745	249,570	166,380	415,950	83,190	83,190	289,501	455,881	708,779	1,580,610
TOTALS		17,218,080	11,478,720	28,696,800	5,739,360	5,739,360	20,938,361	32,417,081	47,933,960	109,047,841



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County/Service Territory	Initial			Approved Waiver			ECIP/HEAP		
	Intake 8%	Outreach 5%	Training 5%	Total WX Intake 8%	Total WX Outreach 5%	Total WX Training 5%	Intake 8%	Outreach 5%	Training 2%
1 Alameda County - Spectrum Community Services, Inc.	38,092	23,807	23,807	63,486	39,679	39,679	152,367	95,229	38,092
2 Amador/Tuolumne Service Territory - Amador-Tuolumne CAA									
Amador County	2,219	1,387	1,387	3,698	2,311	2,311	8,876	5,547	2,219
Calaveras County	3,283	2,052	2,052	5,471	3,419	3,419	13,130	8,207	3,283
Tuolumne County	6,205	3,878	3,878	10,341	6,463	6,463	24,819	15,512	6,205
Service Territory Total	11,707	7,317	7,317	19,510	12,193	12,193	46,825	29,266	11,707
3 Butte County - CAA of Butte County, Inc.	21,141	13,213	13,213	35,235	22,022	22,022	84,564	52,852	21,141
4 Colusa Service Territory - Glenn County Community Action Department									
Colusa County	1,337	836	836	2,229	1,393	1,393	5,349	3,343	1,337
Glenn County	1,900	1,188	1,188	3,167	1,979	1,979	7,600	4,750	1,900
Trinity County	1,412	882	882	2,353	1,471	1,471	5,647	3,529	1,412
Service Territory Total	4,649	2,906	2,906	7,749	4,843	4,843	18,596	11,622	4,649
5 Contra Costa Co. - Contra Costa Employment & Human Services Dept/CSB	32,622	20,389	20,389	54,369	33,981	33,981	130,486	81,554	32,622
6 Del Norte County - Del Norte Senior Center, Inc.	6,430	4,019	4,019	10,717	6,698	6,698	25,720	16,075	6,430
7 El Dorado Service Territory - El Dorado Co. Health & Human Services Agency									
Alpine County	256	160	160	426	266	266	1,023	639	256
El Dorado County	18,149	11,343	11,343	30,249	18,906	18,906	72,598	45,373	18,149
Service Territory Total	18,405	11,503	11,503	30,675	19,172	19,172	73,621	46,012	18,405
8 Fresno County - Fresno County Economic Opportunities Commission	75,265	47,041	47,041	125,442	78,401	78,401	301,060	188,162	75,265
9 Humboldt Service Territory - Redwood CAA									
Humboldt County	15,860	9,913	9,913	26,433	16,521	16,521	63,440	39,650	15,860
Modoc Co. (WEATHERIZATION/ASSURANCE 16)	1,688	1,055	1,055	2,814	1,759	1,759	0	0	0
Service Territory Total	17,548	10,968	10,968	29,247	18,280	18,280	63,440	39,650	15,860
10 Imperial Service Territory - Campesinos Unidos, Inc.									
Imperial County	7,484	4,678	4,678	12,474	7,796	7,796	29,937	18,710	7,484
San Diego County - Area A	41,003	25,627	25,627	68,339	42,712	42,712	164,013	102,508	41,003
Service Territory Total	48,487	30,305	30,305	80,813	50,508	50,508	193,950	121,218	48,487
11 Inyo Service Territory - Inyo Mono Advocates for Community Action, Inc.									
Inyo County	1,701	1,063	1,063	2,835	1,772	1,772	6,803	4,252	1,701
Mono County	2,138	1,336	1,336	3,563	2,227	2,227	8,552	5,345	2,138
Service Territory Total	3,839	2,399	2,399	6,398	3,999	3,999	15,355	9,597	3,839
12 Kern County - Community Action Partnership of Kern	68,622	42,889	42,889	114,370	71,481	71,481	274,488	171,555	68,622
13 Kings County - Kings Community Action Organization, Inc.	9,302	5,814	5,814	15,503	9,690	9,690	37,208	23,255	9,302
14 Lake Service Territory - North Coast Energy Services, Inc.									
Lake County	9,137	5,711	5,711	15,229	9,518	9,518	36,550	22,844	9,137
Mendocino County	11,033	6,896	6,896	18,388	11,493	11,493	44,132	27,583	11,033
Napa County	4,580	2,863	2,863	7,634	4,771	4,771	18,321	11,450	4,580
Solano County	12,035	7,522	7,522	20,058	12,536	12,536	48,138	30,086	12,035
Sonoma County	19,252	12,033	12,033	32,087	20,054	20,054	77,009	48,130	19,252
Yolo County	9,612	6,007	6,007	16,020	10,012	10,012	38,447	24,030	9,612
Service Territory Total	65,649	41,032	41,032	109,416	68,384	68,384	262,597	164,123	65,649
15 Lassen County - Lassen Economic Development Corporation	4,968	3,105	3,105	8,280	5,175	5,175	19,872	12,420	4,968
Los Angeles County									
16 Area A - Maravilla Foundation	122,423	76,515	76,515	204,039	127,524	127,524	489,693	306,058	122,423
17 Area B - Pacific Asian Consortium in Employment	86,540	54,088	54,088	144,234	90,146	90,146	346,162	216,351	86,540
18 Area C - Long Beach Community Action Partnership	75,500	47,188	47,188	125,833	78,646	78,646	302,000	188,750	75,500
19 Madera County - Community Action Partnership of Madera County, Inc.	10,070	6,294	6,294	16,783	10,489	10,489	40,278	25,174	10,070
20 Marin County - Community Action Marin (NON WEATHERIZATION/ASSURANCE 16)	0	0	0	0	0	0	26,562	16,602	6,641
21 Mariposa County - Mariposa County Human Services Department	3,886	2,429	2,429	6,477	4,048	4,048	15,546	9,716	3,887

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County/Service Territory	Initial			Approved Waiver			ECIP/HEAP		
	Intake 8%	Outreach 5%	Training 5%	Total WX Intake 8%	Total WX Outreach 5%	Total WX Training 5%	Intake 8%	Outreach 5%	Training 2%
22 Merced County - Merced County CAA	18,875	11,797	11,797	31,458	19,662	19,662	75,500	47,188	18,875
23 Modoc - T.E.A.C.H. Inc. (NON WEATHERIZATION/ASSURANCE 16)	0	0	0	0	0	0	6,754	4,221	1,689
24 Orange County - Community Action Partnership of Orange County	50,216	31,385	31,385	83,693	52,308	52,308	200,863	125,540	50,216
25 Placer Service Territory - Project GO, Inc.									
Nevada County	12,137	7,586	7,586	20,229	12,643	12,643	48,549	30,343	12,137
Placer County	14,299	8,937	8,937	23,832	14,895	14,895	57,198	35,748	14,299
Service Territory Total	26,436	16,523	16,523	44,061	27,538	27,538	105,747	66,091	26,436
26 Plumas Service Territory - Plumas Co. Community Development Commission									
Plumas County	3,622	2,264	2,264	6,037	3,773	3,773	14,490	9,056	3,622
Sierra County	655	410	410	1,092	683	683	2,621	1,638	655
Service Territory Total	4,277	2,674	2,674	7,129	4,456	4,456	17,111	10,694	4,277
27 Riverside County - Community Action Partnership of Riverside County	78,745	49,216	49,216	131,241	82,026	82,026	314,980	196,862	78,745
28 Sacramento Service Territory - Community Resource Project, Inc.									
Sacramento County	59,654	37,284	37,284	99,423	62,140	62,140	238,616	149,135	59,654
Sutter County	5,278	3,299	3,299	8,796	5,498	5,498	21,111	13,194	5,278
Yuba County	5,828	3,642	3,642	9,713	6,071	6,071	23,312	14,570	5,828
Service Territory Total	70,760	44,225	44,225	117,932	73,709	73,709	283,039	176,899	70,760
29 San Benito Co. - HHSA, Comm. Svcs. & Wkfs. Dev. (NON WEATHERIZATION/A16)	0	0	0	0	0	0	10,229	6,393	2,557
30 San Bernardino County - Community Action Partnership of San Bernardino Co.	78,455	49,034	49,034	130,758	81,724	81,724	313,820	196,137	78,455
31 San Diego County - Area B - Metropolitan Area Advisory Committee	19,306	12,066	12,066	32,177	20,110	20,110	77,224	48,265	19,306
32 San Joaquin Co. - San Joaquin Co. Dept. of Aging & Community Services	36,005	22,503	22,503	60,008	37,505	37,505	144,018	90,011	36,005
33 San Luis Obispo Co. - Community Action Partnership of San Luis Obispo Co., Inc.	9,796	6,122	6,122	16,327	10,204	10,204	39,184	24,490	9,796
34 Santa Barbara Co. - Community Action Commission of Santa Barbara County	15,940	9,963	9,963	26,567	16,605	16,605	63,762	39,851	15,940
35 Santa Clara Co. - Sacred Heart Community Service (NON WEATHERIZATION/A16)	0	0	0	0	0	0	150,358	93,974	37,590
36 Santa Cruz Service Territory - Central Coast Energy Services, Inc.									
Monterey County	20,300	12,688	12,688	33,833	21,146	21,146	81,200	50,750	20,300
San Francisco County	18,242	11,401	11,401	30,404	19,002	19,002	72,969	45,606	18,242
San Mateo County	15,716	9,823	9,823	26,194	16,371	16,371	62,865	39,291	15,716
Santa Cruz County	12,143	7,589	7,589	20,238	12,649	12,649	48,571	30,357	12,143
Marin County (WEATHERIZATION/ASSURANCE 16)	6,641	4,150	4,150	11,068	6,917	6,917	0	0	0
San Benito County (WEATHERIZATION/ASSURANCE 16)	2,557	1,598	1,598	4,262	2,664	2,664	0	0	0
Santa Clara County (WEATHERIZATION/ASSURANCE 16/EHCS)	38,357	23,973	23,973	63,928	39,955	39,955	3,069	1,918	767
Service Territory Total	113,956	71,222	71,222	189,927	118,704	118,704	268,674	167,922	67,168
37 Shasta/Tehama Service Territory - Self-Help Home Improvement Project, Inc.									
Shasta County	16,293	10,183	10,183	27,155	16,972	16,972	65,173	40,733	16,293
Tehama County	6,926	4,329	4,329	11,544	7,215	7,215	27,704	17,315	6,926
Service Territory Total	23,219	14,512	14,512	38,699	24,187	24,187	92,877	58,048	23,219
38 Siskiyou County - Great Northern Services	11,692	7,308	7,308	19,487	12,179	12,179	46,769	29,231	11,692
39 Stanislaus County - Central Valley Opportunity Center, Incorporated	31,307	19,567	19,567	52,178	32,612	32,612	125,228	78,268	31,307
40 Tulare County - Community Services & Employment Training, Inc.	43,350	27,094	27,094	72,250	45,156	45,156	173,399	108,375	43,350
41 Ventura County - Community Action of Ventura County, Inc.	19,966	12,479	12,479	33,276	20,798	20,798	79,862	49,914	19,966
<b>TOTALS</b>	<b>1,377,446</b>	<b>860,911</b>	<b>860,911</b>	<b>2,295,744</b>	<b>1,434,842</b>	<b>1,434,842</b>	<b>5,509,788</b>	<b>3,443,615</b>	<b>1,377,448</b>



## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> April 6, 2023	<b>Program:</b> Energy Services
<b>Agenda Item:</b> 12D3	<b>Director:</b> Joseph Amader
<b>Subject:</b> 2023 Department of Energy Weatherization Assistance Program	<b>Officer:</b> Michelle L. Tutunjian

### Recommended Action

The Program Planning and Evaluation Committee recommends ratification for full Board consideration of the 2023 Department of Energy Weatherization Assistance Program (DOE WAP) application to the State of California Department of Community Services and Development (CSD) in the amount of \$1,200,000 submitted on March 10, 2023.

### Background

The CSD is planning for the 2023 FY DOE WAP cycle with 2023 Appropriated Funds for the Weatherization Program with a statewide total of \$8,349,546 available for the grant cycle. Energy Services program has successfully implemented DOE WAP programs during the 2020-21 and 2021-2022 grant cycles. CSD required local agencies interested in administering the 2023 DOE WAP grant funds to complete an application outlining the specific contract allocation request and plan for ensuring the complete expenditure of the contract allocation within a 12-month project period. Upon review of all 2023 DOE WAP interest applications received, CSD will determine awarded funding amounts for agencies.

### Fiscal Impact

If funded, Fresno EOC will receive funding of \$1,200,000 to provide audited weatherization services for deeper energy savings to qualified clients in Fresno County. The project period is July 1, 2023 through June 30, 2024.

### Conclusion

The funds will allow Fresno EOC Energy Services to continue serving the most disadvantaged and underserved communities in Fresno County by providing additional weatherization measures and services.



## BOARD COMMISSIONER MEETING

<b>Date:</b> April 6, 2023	<b>Program:</b> Training and Employment Services
<b>Agenda Item #:</b> 12D4	<b>Director:</b> Patrick Turner
<b>Subject:</b> Youth Program Services	<b>Officer:</b> Michelle L. Tutunjian

### Recommended Action

The Program Planning and Evaluation Committee recommends ratification for full Board consideration of five Young Adult Services program grant applications to the Fresno Regional Workforce Development Board. The application service delivery areas and proposed amounts include: Fresno Urban West at \$891,800, Fresno Urban East at \$891,800, Fresno Rural West at \$433,160, and Fresno Rural East at \$446,880. The 12-month project period begins July 1, 2023.

### Background

Since July 2000, Fresno EOC has been a provider of services to the Fresno Regional Workforce Development Board Young Adult Services under the Workforce Innovation and Opportunity Act. Every five (5) years the Fresno Regional Workforce Development Board is required to procure services. This program serves Fresno County youth ages 14-24. The service areas that are to be procured are:

- Fresno Urban West (West of HWY 41)
- Fresno Urban East (East of HWY 41)
- Fresno Rural West (West of Fresno City Limits and West of HWY 41)
- Fresno Rural East (East of Fresno City Limits and East of HWY 41)

All services are to be provided at one of the America's Job Centers of California. The RFP states that facilities costs are not allowable under the solicitation, the provider may state that they will locate Workforce contracted staff offsite if there are no costs to the Board at that site.



### **Fiscal Impact**

Funding in the amount of \$891,800 each year does represent a \$128,264 cut in current funding for the Urban area. Program Management aims to better serve the residents of rural Fresno County by delivering quality workforce services while mitigating the impact on staffing by applying for \$433,160 for the Fresno Rural West Service Delivery Area and \$446,880 for Fresno Rural East Service Delivery to augment an urban award.

### **Conclusion**

Funding will secure the program into another 5-year cycle and supports Fresno EOC's strategic goal areas of Education and Employment.

Funding	WIOA
Modification #	

<b>Name of Agency</b>	<b>FRESNO ECONOMIC OPPORTUNITIES COMMISSION</b>
<b>Name of Program:</b>	<b>YOUTH PROGRAM - URBAN WEST</b>

<b>Line Item</b>	<b>Operational Budget Summary</b>	<b>Out of School</b>	<b>In School</b>	<b>Total Agreement Amount</b>
1	Staff Salaries	\$455,773	\$151,924	\$607,697
2	Payroll Taxes	\$43,411	\$14,470	\$57,882
3	Fringe Benefits	\$99,719	\$33,240	\$132,958
4	Operational Costs	\$9,142	\$3,047	\$12,190
5	Indirect Costs (cannot exceed 10%)	\$60,805	\$20,268	\$81,073
6	Profit (cannot exceed 10%)	\$0	\$0	\$0
7	<b>TOTAL FUNDING</b>	<b>\$668,850</b>	<b>\$222,950</b>	<b>\$891,800</b>

Contract number	
Program Year	2023-2024
Funding	WIOA
Modification #	

<b>Name of Agency</b>	<b>FRESNO ECONOMIC OPPORTUNITIES COMMISSION</b>
<b>Name of Program:</b>	<b>YOUTH PROGRAM - RURAL EAST</b>

<b>Line Item</b>	<b>Operational Budget Summary</b>	<b>Out of School</b>	<b>In School</b>	<b>Total Agreement Amount</b>
1	Staff Salaries	\$210,144	\$70,048	\$280,192
2	Payroll Taxes	\$19,702	\$6,567	\$26,270
3	Fringe Benefits	\$66,143	\$22,048	\$88,190
4	Operational Costs	\$8,702	\$2,901	\$11,603
5	Indirect Costs (cannot exceed 10%)	\$30,469	\$10,156	\$40,625
6	Profit (cannot exceed 10%)	\$0	\$0	\$0
7	<b>TOTAL FUNDING</b>	<b>\$335,160</b>	<b>\$111,720</b>	<b>\$446,880</b>

Contract number	
Program Year	2023-2024
Funding	WIOA
Modification #	

<b>Name of Agency</b>	<b>FRESNO ECONOMIC OPPORTUNITIES COMMISSION</b>
<b>Name of Program:</b>	<b>YOUTH PROGRAM - URBAN WEST</b>

<b>Line Item</b>	<b>Operational Budget Summary</b>	<b>Out of School</b>	<b>In School</b>	<b>Total Agreement Amount</b>
1	Staff Salaries	\$455,773	\$151,924	\$607,697
2	Payroll Taxes	\$43,411	\$14,470	\$57,882
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6	Profit (cannot exceed 10%)	\$0	\$0	\$0
7	<b>TOTAL FUNDING</b>	<b>\$668,850</b>	<b>\$222,950</b>	<b>\$891,800</b>



Contract number	
Program Year	2023-2024
Funding	WIOA
Modification #	

<b>Name of Agency</b>	<b>FRESNO ECONOMIC OPPORTUNITIES COMMISSION</b>
<b>Name of Program:</b>	<b>YOUTH PROGRAM - URBAN EAST</b>

<b>Line Item</b>	<b>Operational Budget Summary</b>	<b>Out of School</b>	<b>In School</b>	<b>Total Agreement Amount</b>
1	Staff Salaries	\$455,773	\$151,924	\$607,697
2	Payroll Taxes	\$43,411	\$14,470	\$57,882
3	Fringe Benefits	\$99,719	\$33,240	\$132,958
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6	Profit (cannot exceed 10%)	\$0	\$0	\$0
7	<b>TOTAL FUNDING</b>	<b>\$668,850</b>	<b>\$222,950</b>	<b>\$891,800</b>



## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> April 6, 2023	<b>Program:</b> Local Conservation Corps
<b>Agenda Item #:</b> 12D5	<b>Director:</b> Shawn Riggins
<b>Subject:</b> YouthBuild Program	<b>Officer:</b> Michelle L. Tutunjian

### Recommended Action

The Program Planning and Evaluation Committee recommends ratification for full Board consideration of the FY 2023-2026 YouthBuild (YB) Program grant application to the U.S. Department of Labor in the amount of \$1.5 million for a 40-month project period beginning May 2023.

### Background

The Employment and Training Administration (ETA), U.S. Department of Labor (DOL) announced the availability of approximately \$90,000,000 in grant funds authorized by the Workforce Innovation and Opportunity Act (WIOA) for YouthBuild.

Under this Funding Opportunity Announcement (FOA), DOL will award grants through a competitive process to organizations providing pre-apprenticeship services that support education, occupational skills training, and employment services to opportunity youth, ages 16 to 24, while performing meaningful work and service to their communities. The YB Program model prepares participants for quality jobs in a variety of careers, in diverse industry sectors, particularly in infrastructure sectors, and contains wrap-around services such as mentoring, trauma-informed care, personal counseling, transportation supports, and employment preparation – all key strategies for addressing community violence. YB applicants must include construction skills training and may include occupational skills training in other in- demand industries. This expansion into additional in-demand industries is the Construction Plus component, a priority in this grant competition.

With Program Year 2022 funds, DOL will fund approximately 75 projects across the country, depending on the size of individual grant awards. Individual grants will range from \$700,000 to \$1.5 million and require a 25 percent match from applicants, using sources other than federal funding. The grant period of performance for this FOA is 40 months, including a four-month planning period and a twelve-month follow-up period.

Local Conservation Corps (LCC) has operated a YB Program since 1995, providing job training and academic opportunities for thousands of young adults. The FY 2023 proposal will prepare young adults in construction training through a partnership with Self Help Enterprises and career training in the Construction Plus Sterile Processing Technician (SPT) component. LCC will add a second tract of training under Construction Plus for this

application; Forestry Maintenance. Valley Children's Hospital will continue to serve as the internship site for the healthcare component, and has recently hired two YB Fresno students into SPT positions. Current LCC forestry projects will serve as the training site for the new Construction Plus component. On the construction side, LCC will continue to partner with SHE to participate in the construction of low-income housing in Reedley.

- LCC will partner with Amber Aquino, SPT Instructor for Healthcare services
- LCC will partner with Construction partner Self Help Enterprises for construction supervision
- LCC will partner with DSE Consulting to provide substance abuse counseling
- LCC will partner with Northern California Joint Apprenticeship Union to provide OSHA and Hazmat training

This request aligns with the agency's goals of assisting a low-income, diverse workforce, and provide training in the effort to assist them in becoming self-sufficient.

### **Fiscal Impact**

A 25% non-federal match is required. The budget support operational, personnel and paid training support for 66 students over the project period.

### **Conclusion**

If approved by the full Board, LCC will continue to provide access to a high school diploma while providing training opportunities for young adults, ages 18-24.

**Fresno County Economic Opportunities Commission/Local Conservation Corps**  
**Department of Labor - YouthBuild DOL**  
**05/2023 - 08/2026 Internal Budget**

<b>Description</b>	<b>40 months Grant Budget</b>
<b>Staff Salaries &amp; Finge Benefits</b>	<b>\$ 755,665</b>
<b>Sub-Contractor</b>	
Self Help Enterprise (SHE) - Construction Site Management	\$ 18,000
Sterile Processing Technician - Health Care (Amber D. Aquino)	\$ 18,000
DSE Consulting Services - Substance Abuse Counseling	\$ 5,000
Fresno Regional Workforce Development Board (FRWDB) -American Job Center	\$ 4,800
Nor-Cal Laborers	\$ 7,000
Career Nexus	\$ 10,000
<b>Total</b>	<b>\$ 62,800</b>
<b>Travel</b>	
New Grantee Orientation & Peer-to-Peer training	\$ 8,500
<b>Total</b>	<b>\$ 8,500</b>
<b>Supplies</b>	
Program Supplies/Tools on construction	\$ 8,400
Construction Plus Sterile Supplies	\$ 4,800
Office Supplies	\$ 3,300
<b>Total</b>	<b>\$ 16,500</b>
<b>Operation Costs</b>	
Incentives while in school	\$ 14,850
Corpsmember wages	\$ 345,088
Corpsmember benefits	\$ 102,748
Uniform	\$ 21,780
Support Services	\$ 9,000
Post Program Placement	\$ 2,940
Vehicle Maintenance, Insurance, and Fuel	\$ 15,600
General Liability Insurance	\$ 6,000
Telephone/Internet Expense	\$ 3,540
Facility Expense	\$ 15,222
<b>Total</b>	<b>\$ 536,768</b>
<b>Indirect Cost</b>	\$ 119,767
<b>Indirect Total</b>	<b>\$ 119,767</b>
<b>TOTAL BUDGET</b>	<b>\$ 1,500,000</b>



## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> April 6, 2023	<b>Program:</b> Local Conservation Corps
<b>Agenda Item #:</b> 12D6	<b>Director:</b> Shawn Riggins
<b>Subject:</b> California Community Reinvestment Grants Program	<b>Officer:</b> Michelle L. Tutunjian

### Recommended Action

The Program Planning and Evaluation Committee recommends ratification for full Board Consideration of the grant application submitted on January 6, 2023, in the amount of \$600,000 to the Governor's Office of Business and Economic Development in response to the FY 2022-23 California Community Reinvestment Grants Program (CalCRG). The proposal is for a 36-month project period beginning June 2023.

### Background

The CalCRG program was included in the Adult Use of Marijuana Act (Proposition 64), which was approved by California voters on November 8, 2016. In accordance with the proposition, GO-Biz will award grants to Local Health Departments and at least 50 percent to qualified Community-based Nonprofit Organizations to support job placement, mental health treatment, substance use disorder treatment, system navigation services, legal services to address barriers to reentry, and linkages to medical care for communities disproportionately affected by past federal and state drug policies, also known as the War on Drugs (WoD).

From 2019 through 2022, the Local Conservation Corps (LCC) successfully operated a CalCRG grant project providing supportive resources for corpsmember and YouthBuild (YB) Charter School students with the goal of developing a "whole person." The project is designed to provide access to a mental health therapist, substance abuse counselor, legal services through the Public Defender's office, and LGBTQ+ counseling. The goal of project is the bolster vocational skills training and provide resources needed to create an increased chance of retaining a job, once placed. This application seeks to replicate the first grant effort.

The request aligns with the agency's goals of assisting a low-income, diverse workforce, and provide training in the effort to assist them in becoming self-sufficient.



## **Fiscal Impact**

Operational funding will assist with salaries for several LCC staff members and facilities operations.

## **Conclusion**

If approved by the full Board, LCC corpsmembers will be better prepared to obtain, and retain a job after their time at the LCC. Staff will be trained to identify potential trouble signs for referral. Access to services is voluntary.

**Fresno County Economic Opportunities Commission/Local Conservation Corps  
California Community Reinvestment Grants Program  
06/2023 - 05/2026 Internal Budget**

Description	36 months Grant Budget
<b>Staff Salaries &amp; Finge Benefits</b>	<b>\$ 454,948</b>
<b>Sub-Contractor</b>	
Public Defenders Office - (Legal)	\$ 15,000
Cheryl Whittle - Mental Health	\$ 15,000
Substance Abuse - DSE Counseling services	\$ 11,250
LGBTQ -	\$ 7,425
Dr. Daniel Griffin - Evaluation	\$ 11,250
<b>Total</b>	<b>\$ 59,925</b>
<b>Staff/Clients Training</b>	
Legal, Substance Abuse, Mental Health, Cultural Comptetency, LGBTQ+	\$ 6,000
<b>Total</b>	<b>\$ 6,000</b>
<b>Equipment and Materials</b>	
Purpose	
Computer & Printer for the Coordinator	\$ 750
Lease Copiers	\$ 900
Cell phone stipend	\$ 810
Office & computer Supplies	\$ 2,790
<b>Total</b>	<b>\$ 5,250</b>
<b>Indirect Cost: (&lt;17% of the total grant) - Reimb. @ 100% of cost</b>	
Purpose	
Program Accountant, Facility R&M, Utilities, Telephone, etc	\$ 73,877
<b>Total</b>	<b>\$ 73,877</b>
<b>TOTAL BUDGET</b>	<b>\$ 600,000</b>



## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> April 6, 2023	<b>Program:</b> Sanctuary and Support Services
<b>Agenda Item #:</b> 12D7	<b>Director:</b> Misty Gattie-Blanco
<b>Subject:</b> Stop The Hate Services for Survivors and Prevention Funding	<b>Officer:</b> Michelle L. Tutunjian

### Recommended Action

The Program Planning and Evaluation Committee recommends ratification for full Board consideration of the grant application to the State of California – Health and Human Services Agency, Department of Social Services for the Stop The Hate Services for Survivors and Prevention Funding in the amount of \$355,000, over a 24-month period beginning July 1, 2023.

### Background

The goal of Stop The Hate funding is to provide direct services and support to victims and survivors of hate incidents and hate crimes and their families and to facilitate hate incident or hate crime prevention measures. Fresno EOC will focus on LGBTQ+ as one of the populations identified as having experienced or are at greatest risk of experiencing incidents of bias and hate crimes. This grant funding opportunity aligns with the LGBTQ+ Resource Center strategic focus of community safety.

In 2022, the LGBTQ+ Resource Center conducted 14 trainings focused on LGBTQ Competency and Gender Affirming Care educating over 500 attendees. Additionally, nearly 400 individuals accessed Drop-In services in a safe space for the LGBTQ community.

### Fiscal Impact

Funding will support the personnel and operating expenses to conduct community engagement services, education and outreach, and provide direct services in collaboration with community organization to prevent and/or respond to hate incidents and hate crimes. This funding does not require matching funds.

### Conclusion

If awarded, the LGBTQ+ Resource Center would expand capacity to outreach, educate, and provide services to the LGBTQ community.



**ORGANIZATION NAME**  
Fresno Economic Opportunities Commission

**SALARIES**

NON-PERSONNEL COSTS					
Line Item	Description	Cost Year 1	Cost Year 2	Total Cost	Justification (Budget Narrative)
Consultant Fees					-
Travel	Staff mileage & client transportation	5565	5565	11,130.00	Mileage reimbursement for staff to conduct outreach: Avg. 250 miles/month x \$0.655/mile x 12 months/year; Bus passes \$300/month x 12 months.
Supplies/Materials/Equipment (Categories: Postage, Printing, Equipment, Technology)	Leased copier, Office supplies, Printing	6600	3000	9,600.00	Leased copier for printing and make copies of program document Avg. \$50/month. General office supplies for prgram staff, Avg. \$100/month. Printing and outreach materials Avg. \$150/month. Promotional Outreach material \$3,000.
Services Phone, Internet, Software Subscription/Licenses, Instructional Materials, Interpretation/Translation/ Accessibility	Phone & Internet	1800	1800	3,600.00	Office phone & Internet service for staff use while they work in the office to contact clients and work on program reports. Cell phones for staff use to conduct outreach.
Rent/Lease/Use-Charge	Office Rent & Utilities	12000	12000	24,000.00	Office Rent and Utilities for staff office space and meeting room for participants to meet
Other (Please Describe)	Program supplies, Insurance	3750	3750	7,500.00	Program supplies needed to conduct community engagement sessions and for clients to participate in sessions. General Liability Insurance to cover staff in the program.
<b>NON-PERSONNEL COSTS TOTAL</b>				<b>55,830.00</b>	
<b>INDIRECT % (Max 15%)</b>			<b>10%</b>	<b>32,271.87</b>	
<b>TOTAL BUDGET</b>				<b>355,000.00</b>	

1. Justification (Budget Narrative) should describe the specific STH-related expenses and rationale.
2. Benefits - should be no more than 25% of salaries
3. Indirect Cost - 15% maximum
4. Swag Purchases - \$3,000 maximum per year
5. Printing costs - \$10,000 maximum per year

[CalHR Travel Guidelines](#)

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## RESOLUTION

We, the Board of Commissioners of Fresno County Economic Opportunities Commission (DBA Fresno EOC), do hereby resolve that on **April 6, 2023**, in a proper motion and vote approved the Sanctuary's submission of the State of California, Health and Human Services Agency, Department of Social Services, Stop The Hate Services for Survivors and Prevention Funding Grant application for fiscal years 2022-2023 and 2023-2024.

Agency Name: Fresno County Economic Opportunities Commission (EOC)  
Address: 1920 Mariposa Mall, Suite 300, Fresno, CA 93721  
Telephone: (559) 263-1000  
Program Name: Sanctuary and Support Services – LGBTQ+ Resource Center  
Address: 1252 Fulton Street, Fresno, CA 93721  
Telephone: (559) 325-4527

By: \_\_\_\_\_ Date: \_\_\_\_\_

**Linda Hayes**  
Chairperson on behalf of the Board of Commissioners

The fore mentioned documents and the information contained therein are true, correct and complete, to the best of my knowledge.

By: \_\_\_\_\_ Date: \_\_\_\_\_

**Emilia Reyes**  
Chief Executive Officer



## BOARD OF COMMISSIONERS MEETING

Date: April 6, 2023	Program: Transit Systems
Agenda Item #: 12D8	Director: Thomas Dulin
Subject: Central Valley Regional Center Urban and Rural Contracts	Officer: Michelle L. Tutunjian

### Recommended Action

The Program Planning and Evaluation Committee recommends acceptance for full Board consideration of the updated Central Valley Regional Center (CVRC), Inc. urban and rural contract ridership rates in Fresno County.

### Background

Fresno EOC Transit Systems has been in partnership with CVRC for over 30 years. In 2022, Transit Systems drove over 807,420 miles while transporting 105,265 clients.

### Fiscal Impact

The following table details the annual cost rates over a three-year period. Cost adjustments were effective beginning September 1, 2022. This contract will provide an annual 10% increase. This is due to rising fuel, maintenance, and personnel costs.

Year	Daily Rate Per Individual
Year 1	\$74.55
Year 2	\$82.00
Year 3	\$90.20

### Conclusion

If approved by the full Board, the annual increase will provide the opportunity to train new and existing drivers on how to care for individuals with intellectual disabilities and other training specifically tailored to CVRC clients. The increase will also contribute to the replacement of aging fleet.



## BOARD OF COMMISSIONERS MEETING

Date: April 6, 2023	Program: Sanctuary and Support Services
Agenda Item #: 12D9	Director: Misty Gattie-Blanco
Subject: Project HOPE Bridge Housing Update	Officer: Michelle L. Tutunjian

### Background

The information presented is intended to keep the Board apprised of the eight (8) rooms for Project HOPE Bridge Housing located at N Street, funded by the City of Fresno and Fresno City College.

2023 Month	No. of Households* Entered Project	No. of Individuals Entered Project			No. of Households* Exited Project	No. of Individuals Exited Project
		Ages 18 – 24	Over Age 25	Under Age 18		
January	6	4	2	4	3	3
February	9	4	5	2	6	10

*\*Households can include a single individual adult; more than one adult; and/or adults with children.*



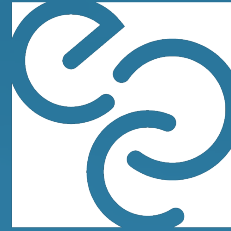
## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> April 6, 2023	<b>Program:</b> Energy Services
<b>Agenda Item #:</b> 12D10	<b>Director:</b> Joseph Amader
<b>Subject:</b> 2021 – 2022 Low-Income Home Energy Assistance Program Data Report	<b>Officer:</b> Michelle L. Tutunjian

### Background

The information presented intends to keep the Board apprised of Energy Services LIHEAP contract results of total clients served identified by zip code location and the correlation of areas of greatest poverty within Fresno County.

The information presented is from Program years 2021 and 2022 respectively as a base level for evaluation of overall program impact to clients residing in the areas of greatest need.



Fresno EOC  
**Energy  
Services**

# Energy Services

## 2021-2022 Low Income Home Energy Assistance Program (LIHEAP) Data Report



# Energy Services Team

We Fight to End Poverty by

- Paying Energy Bills
- Preventing Disconnection
- Improving Energy Efficiency
- Health & Safety Diagnostics



# 2023 LIHEAP Income Eligibility

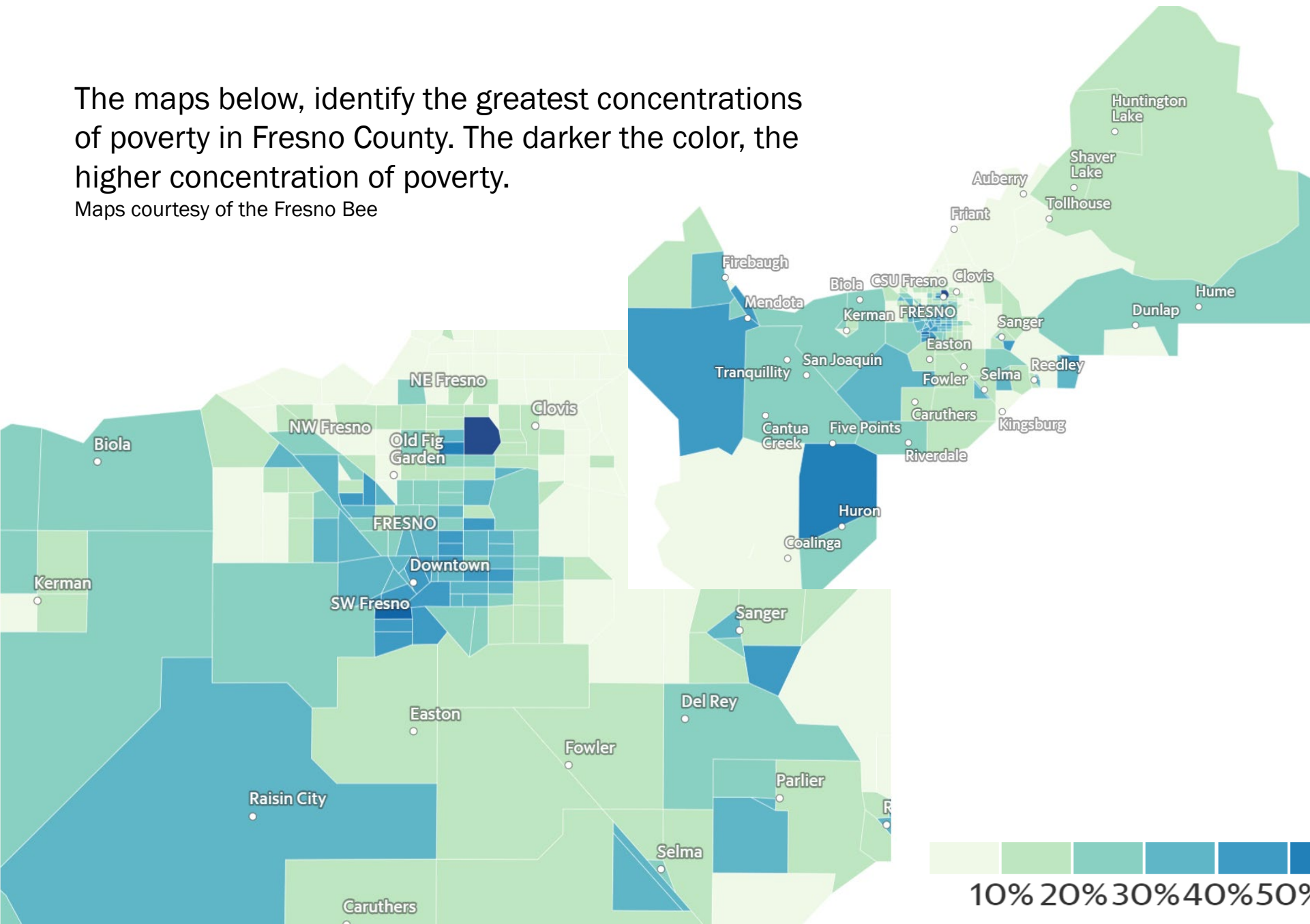
Eligibility for LIHEAP services can vary depending on income, household size, place of residence, and other factors.

Persons In Household	Monthly Income
1	\$2,700.17
2	\$3,531.00
3	\$4,361.83
4	\$5,192.75
5	\$6,023.59
6	\$6,854.43
7	\$7,010.21
8	\$7,166.00
9	\$7,321.78
10	\$7,477.56

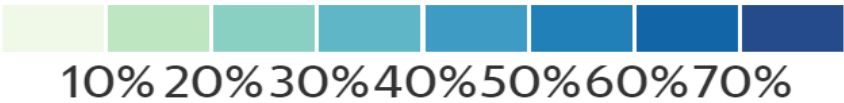


The maps below, identify the greatest concentrations of poverty in Fresno County. The darker the color, the higher concentration of poverty.

Maps courtesy of the Fresno Bee

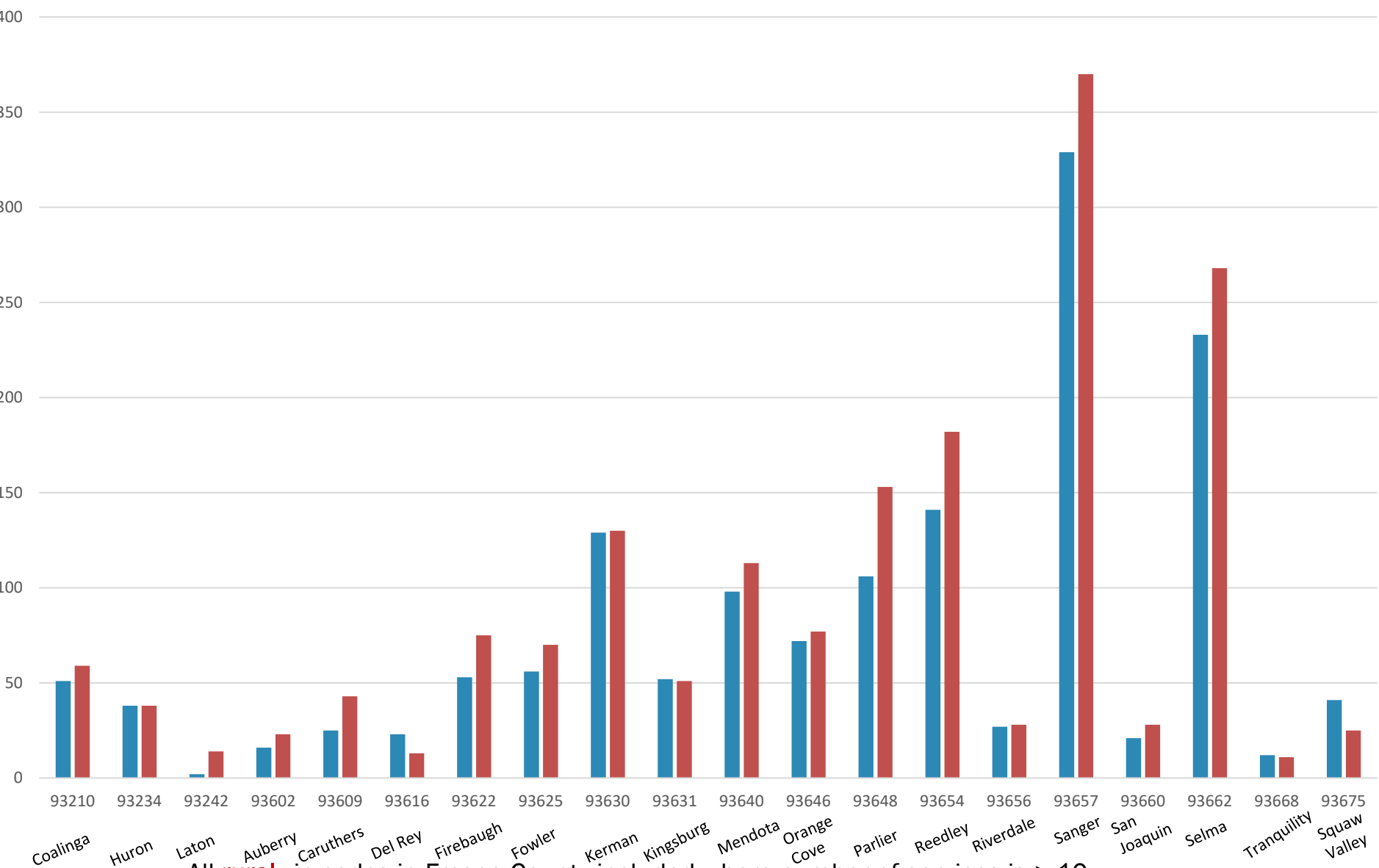


CITY	ZIP CODE	Percentage of Poverty for ZIP
FRESNO	93701	98.87%
FRESNO	93702	69.18%
FRESNO	93706	61.29%
PINEDALE	93650	56.64%
FRESNO	93703	47.09%
FRESNO	93725	42.50%
FRESNO	93728	42.21%
MENDOTA	93640	37.50%
FRESNO	93705	36.66%
FIREBAUGH	93622	32.70%
FRESNO	93727	32.70%
FRESNO	93721	32.39%
FRESNO	93726	31.38%
FRESNO	93710	23.80%
HURON	93234	22.00%
FRESNO	93704	20.70%
FRESNO	93722	19.68%
SELMA	93662	18.30%
SANGER	93657	17.40%
COALINGA	93210	13.80%
REEDLEY	93654	13.80%



# Comparing the Data

LIHEAP services provided to rural communities in 2021 compared to 2022

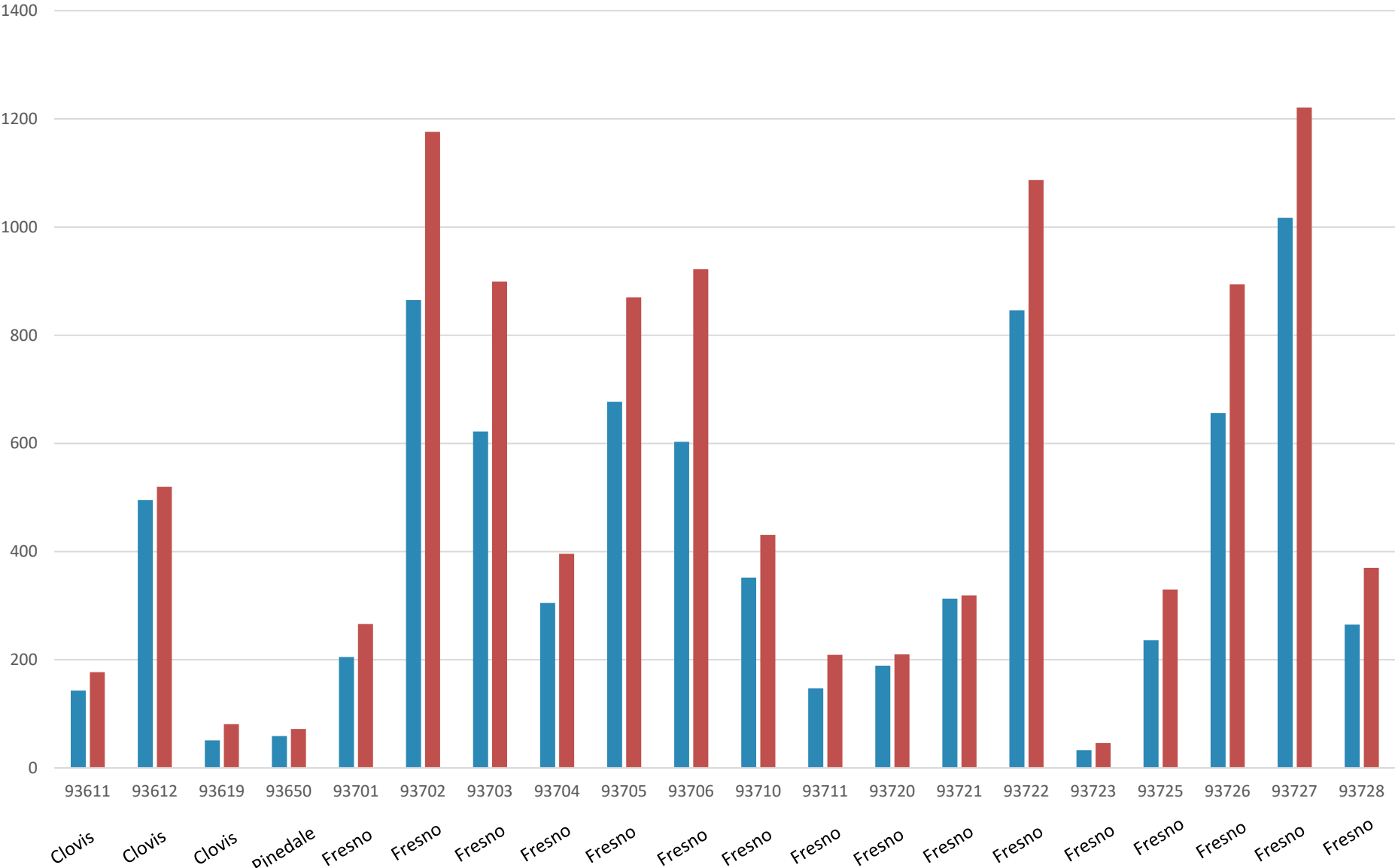


All rural zip codes in Fresno County included where number of services is > 10

ZIP CODE	% POVERTY
93701	98.87%
93702	69.18%
93706	61.29%
93650	56.64%
93703	47.09%
93725	42.50%
93728	42.21%
93640	37.50%
93705	36.66%
93622	32.70%
93727	32.70%
93721	32.39%
93726	31.38%
93710	23.80%
93234	22.00%
93704	20.70%
93722	19.68%
93662	18.30%
93657	17.40%
93210	13.80%
93654	13.80%

# Comparing the Data

LIHEAP services provided to **urban** communities in 2021 compared to 2022

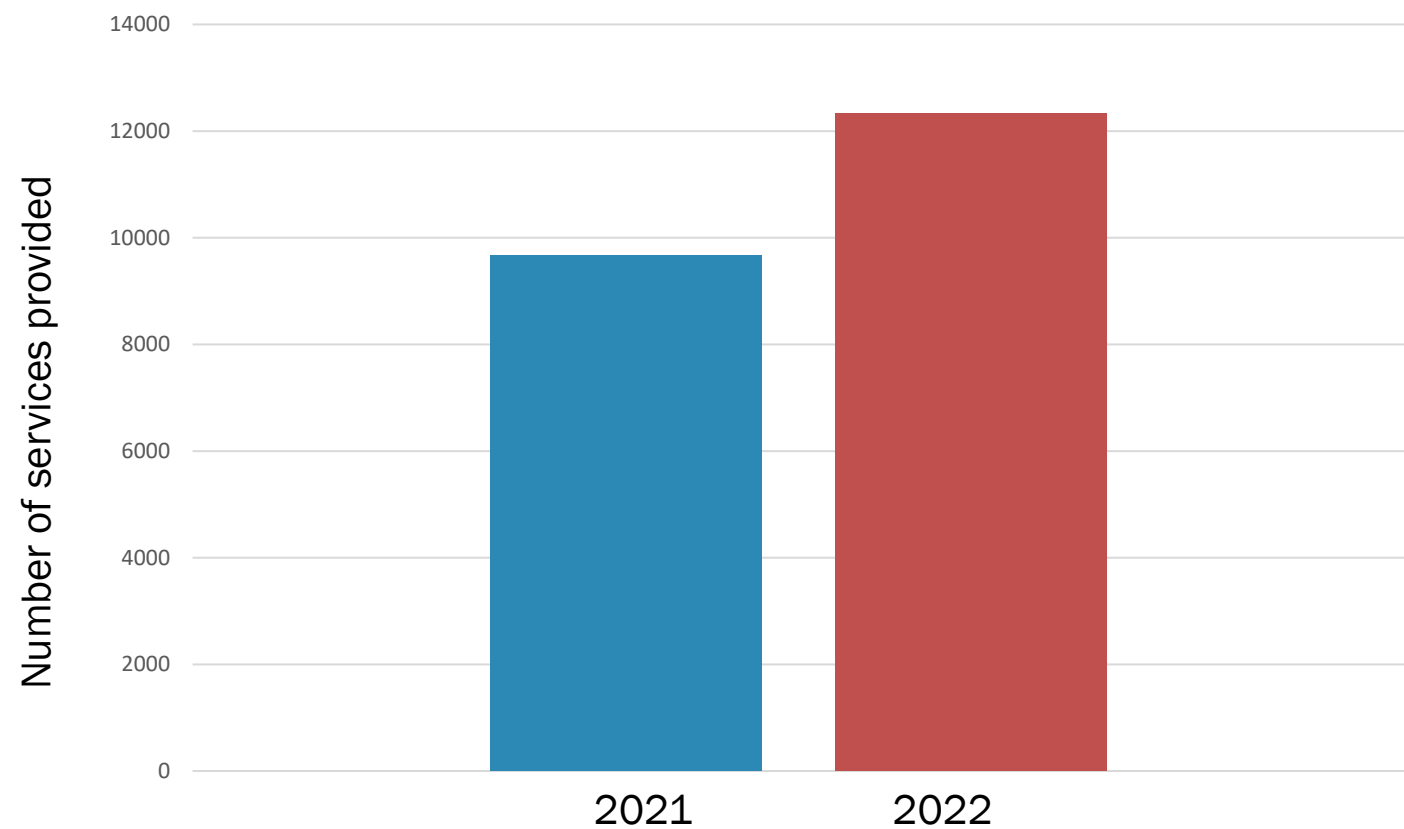


All **urban** zip codes in Fresno County included where number of services is > 10

ZIP CODE	% POVERTY
93701	98.87%
93702	69.18%
93706	61.29%
93650	56.64%
93703	47.09%
93725	42.50%
93728	42.21%
93640	37.50%
93705	36.66%
93622	32.70%
93727	32.70%
93721	32.39%
93726	31.38%
93710	23.80%
93234	22.00%
93704	20.70%
93722	19.68%
93662	18.30%
93657	17.40%
93210	13.80%
93654	13.80%

# Comparing the Data

LIHEAP services provided to **Fresno County** communities in 2021 compared to 2022



All **Fresno County** totals in all zip codes

22%

Increase in  
LIHEAP Services  
Provided Overall



## BOARD OF COMMISSIONERS MEETING

Date: April 6, 2023	Program: Women, Infants & Children
Agenda Item #: 12D11	Director: Annette Thornton
Subject: Financial Management Review	Officer: Jack Lazzarini

### Background

The information presented below is intended to keep the Committee apprised of the Financial Management Review (FMR) results and corrective action plan.

The State Controller's Office, Division of Audits, completed a biennial FMR for fiscal year October 1, 2020, through September 30, 2021. FMR examines contracts, invoices, expenditures, general ledgers, time records, and other pertinent records. Exit conference was held on November 22, 2022, and the final report was sent to Fresno EOC on January 31, 2023.

There were no exceptions as a result of the review, however, a non-monetary procedural finding was identified, requiring corrective action:

1. Office equipment totaling \$4379 was purchased without prior approval from CDPH -WIC Division. The contract requires pre-approval for all purchases of \$2500 or more.

This procedural issue occurred during the transition of former Fresno EOC WIC Director to Chief Programs Officer, and a lapse of updating account codes in the COUPA electronic purchase ordering system.

Corrective action plan includes procedures which have already taken place. Note that the current contract increased written approval requirements to purchases of over \$5000:

1. Attach CDPH-WIC written approvals to purchase orders exceeding \$5000.
2. Purchases over \$5000 will pass through three tiers of verification for account coding and required written approvals: WIC Program Director, Chief Programs Officer, and Accountant.

A Corrective Action Plan (CAP) must identify actions and time frames necessary to resolve the Findings. The CAP has been written and implemented (see attached draft), and must be submitted to our assigned Audit Review Analyst by March 31, 2023.



## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> April 6, 2023	<b>Program:</b> Equity & Impact
<b>Agenda Item #:</b> 12D12	<b>Director:</b> Kevin Williams
<b>Subject:</b> Grant Tracker	<b>Officer:</b> Emilia Reyes

### Background

The information presented in the Grant Tracker is intended to keep the Board apprised of program grant activity for Fresno EOC.

**Fresno Economic Opportunities Commission**  
**Grant Tracker**  
**Wednesday, March 22, 2023**

FUNDED							
Submitted	Program	Name	Funder	Amount Requested	Board Report Date	Date of Notice	Amount Awarded
8/2/2022	Sanctuary and Support Services	Making Spirits Bright	PG&E's Better Together Giving Program	\$2,000		10/1/2022	\$2,000
	To provide 25 families selected by a local elementary school with a Christmas Tree and decorations, along with hand-selected gifts for every child under 18 year old,						
9/1/2022	Sanctuary and Support Services	Homeless Housing, Assistance and Prevention (HHAP) Youth Services	City of Fresno	\$483,400	10/17/2022	10/13/2022	\$483,400
	To expand Youth Bridge Housing to provide services to Fresno City College young adults that are enrolled in Project HOPE.						
7/13/2022	African American Coalition	Covid Disparities Grant	Fresno County	\$1,000,000	8/8/2022	1/5/2023	\$500,000
	Involves recruiting, training, and deploying CHWs to improve and address COVID-19 related health disparities and advance equity in underserved and disproportionately affected populations within Fresno County.						
	LGBTQ+ Resource Center	CVS Health Foundation	CVS Health Foundation	\$25,000			\$25,000

NOT FUNDED						
Submitted	Program	Name	Funder	Amount Requested	Board Report Date	Date of Notice
4/29/2022	African American Coalition	Access Plus Capital Grant	Cal Money Smart	\$131,974		
9/9/2022	African American Coalition	Together We CAN Grow	Bristol-Myers Squibb	\$750,000	10/17/2022	
	Funding will support the development and growth of the CAN 93706 Farmers Market in Southwest Fresno. Program participants will also be connected to nutrition and lifestyle medicine education, coaching and literacy regarding the root causes of chronic health conditions.					
2/13/2023	Best Babies Zone	INCHES Initiative	Central Valley Community Foundation	\$130,000		3/6/2023
	To participate in the CVCF cohort on racism in economic structures in Fresno.					

PENDING GRANTS						
Submitted	Program	Name	Funder	Amount Requested	Board Report Date	Expected Date of Notice
In Progress (Not Yet Submitted)						
Submitted in 2023						
3/10/2023	Weatherization	2023 Dept of Energy Weatherization Assistance Program	Department of Energy	\$1,200,000	3/27/2023	

3/3/2023	Food Distribution	Food for Life Initiative	Kaiser Permanente	\$25,000	3/27/2023	
	Food distribution in rural areas					
3/3/2023	Dental Services	Pioneering Ideas	Robert Wood Johnson Foundation	\$2,258,348	3/27/2023	
	Implementation of a data system and support from community health workers to connect families in the SBSP program to needed services.					
2/24/2023	Workforce Connection	Fresno Regional Workforce Development Board 23-24 (Urban East)	Department of Labor	\$891,800	3/27/2023	
	Continued funding for Workforce Connection in 2023-24					
2/24/2023	Workforce Connection	Fresno Regional Workforce Development Board 23-24 (Urban West)	Department of Labor	\$891,800	3/27/2023	
	Continued funding for Workforce Connection in 2023-24					
2/24/2023	Workforce Connection	Fresno Regional Workforce Development Board 23-24 (Rural West)	Department of Labor	\$433,160	3/27/2023	
	Continued funding for Workforce Connection in 2023-24					
2/24/2023	Workforce Connection	Fresno Regional Workforce Development Board 23-24 (Rural East)	Department of Labor	\$446,880	3/27/2023	
	Continued funding for Workforce Connection in 2023-24					
2/21/2023	LGBTQ+ Center	PRIR Initiative	CA Department of Public Health	\$1,200,000	3/27/2023	
	Will increase access for HIV diagnosis and treatment for low-income LGBT folks in Fresno through HIV screening, increase LGBT Competency Trainings for medical providers, and provide ongoing client support.					
2/13/2023	LGBTQ+ Center	Stop the Hate: Services for Survivors and Prevention	CA Department of Social Services	\$800,000	3/27/2023	
	Will provide support for LGBT victims of hate crimes, fund hate prevention workshops, and increase awareness of resources for low-income areas.					
2/6/2023	Dental Services	ComPASS Program	National Institutes of Health	\$9,827,841	3/27/2023	4/15/2023
	Implementation of a data system and support from community health workers to connect families in the SBSP program to needed services.					
Submitted in 2022						
9/26/2022	Sanctuary and Support Services	Elevate Youth California: Youth Substance Use Disorder Prevention Program	Sierra Health Foundation	\$1,000,000	10/17/2022	11/1/2022
	To expand youth and young adult substance use prevention through policy, systems and environmental change.					
9/6/2022	Equity and Impact	CDSS Guaranteed Basic Income Pilot	California Department of Social Services	\$7,500,000	9/22/2021	10/10/2022
	Provide identified participants with guaranteed income of \$1000 per month for 18 months to measure their ability to improve their living conditions and move out of poverty.					
9/1/2022	Sanctuary and Support Services	Homeless Housing, Assistance and Prevention (HHAP) Youth Services	City of Fresno	\$483,400	10/17/2022	Not specified
	To expand Youth Bridge Housing to provide services to Fresno City College young adults that are enrolled in Project HOPE.					
8/2/2022	Foster Grandparent Program	Medicare Savings Program	AARP	\$150,000	8/8/2022	Not specified
	Educate and engage adults over 50 about Medicare Savings Programs and help enroll more eligible older adults with low income in the programs.					



8/2/2022	<b>LCC</b>	<b>BSCC Title II Grant Program</b>	<b>Board of State and Community Corrections</b>	\$1,050,000	8/2/2022	Not specified
	Will fund additional supportive services for corpsmembers at the LCC site, including counseling, legal services, peer support groups, and other resources, as well as an increase in referrals to other EOC programs to address barriers.					
8/2/2022	<b>Sanctuary and Support Services</b>	<b>Making Spirits Bright</b>	<b>PG&amp;E's Better Together Giving Program</b>	\$2,000	N/A	Not specified
	To provide 25 families selected by a local elementary school with a Christmas Tree and decorations, along with hand-selected gifts for every child under 18 year old, personalized stockings, food and more during the holiday season.					
7/5/2022	<b>Sanctuary and Support Services</b>	<b>Preventing Trafficking of Girls</b>	<b>USDOJ Office for Victims of Crime (OVC)</b>	\$500,000	7/11/2022	Not specified
	To develop or enhance prevention and early intervention services to focus on the needs of girls who are at risk or are victims of sex trafficking.					
6/28/2022	<b>Sanctuary and Support Services</b>	<b>Services for Victims of Human Trafficking</b>	<b>USDOJ Office for Victims of Crime (OVC)</b>	\$885,913	7/11/2022	Not specified
	Provide comprehensive services to victims of human trafficking. Funds will support personnel, operational and supportive services costs.					
3/9/2022	<b>Energy Services</b>	<b>American Rescue Plan</b>	<b>County of Fresno</b>	\$1,200,000	3/23/2022	Not specified
	Install PV solar systems on approximately 70 low-income family homes.					

## **Grant Synopses**

### **Project: Vaccine Uptake Grant**

Donor: National Council on Aging

Amount Requested: \$150,000

Date Submitted: 3/1/23

Status: **Declined**

Summary: In partnership with other Community Based Organizations in Fresno, the African American Coalition will conduct daily COVID-19 and Influenza vaccination clinics, provide monthly in-home vaccinations, arrange and/or provide accessible transportation to vaccination sites, provide vaccination trainings, and conduct daily outreach, education, and decision support to older adults and people with disabilities regarding COVID-19 and Influenza vaccines.

### **Project: Food for Life Initiative**

Donor: Kaiser Permanente

Amount Requested: \$25,000

Date Submitted: 3/3/23

Summary: In alignment with Kaiser Permanente's Food for Life Focus Area and Meal/Nutrition Distribution Priority, Fresno EOC's Food Distribution Project will partner with schools and community centers in the rural communities of Firebaugh, Mendota, and rural Fresno to provide 3,600 low-income families, or 13,320 individuals, with nutritious, healthy, and fresh food commodities. About 216,000 pounds of food and 90,000 meals will be served.

### **Project: Thriving Families Partnership (WIC)**

Donor: First 5 Fresno County

Amount Requested: \$120,000

Date Submitted: 3/13/23

Summary: Through partnership with First 5 Fresno County, the Fresno EOC WIC program will hire a full time Referral Coordinator who will connect with at least 50% of the highest-risk WIC families (or 8,756 families) over the course of the year, entering them into CAP60, conducting a needs assessment, and then referring families to other services which will meet needs that are not currently addressed by WIC.

### **Project: Thriving Families Partnership (AAC)**

Donor: First 5 Fresno County

Amount Requested: \$120,000

Date Submitted: 3/13/23

Summary: Through partnership with First 5 Fresno County, the African American Coalition will hold clinic hours, through which we will provide COVID-19 and Influenza vaccinations and COVID-19 testing. We will also provide outreach and education activities, mobile events, health and wellness events, and our homebound program for those unable to attend other events.

## AUDIT COMMITTEE MEETING

June 1, 2022

12:00 PM

### MINUTES

1. **CALL TO ORDER**

Daniel Martinez, Audit Committee Chair, called the meeting to order at 12:05 P.M.

2. **ROLL CALL**

**Present:** Daniel Martinez, Ed Avila, Linda Hayes, Rey Leon, and Brian King

3. **APPROVAL OF FEBRUARY 17, 2022 MINUTES**

Public Comment: None heard.

**Motion by:** Martinez    **Second by:** Leon

**Ayes:** Daniel Martinez, Ed Avila, Linda Hayes, Rey Leon, and Brian King

**Nays:** None heard

4. **AUDITED FINANCIAL STATEMENTS**

Peter Mersino, CPA, of Kaku & Mersino, LLP provided an overview of the Audit Finance Statements of the four Fresno EOC program-specific audits:

- A. State Child Care Program 2020-2021 Audit
- B. Urban CTSA 2020-2021 Audit
- C. Rural CTSA 2020-2021 Audit
- D. 401(a) Pension Plan 2020 Audit
- E. 403(b) Retirement Plan 2020 Audit

Public Comment: None heard.

**Motion by:** Hayes    **Second by:** King

**Ayes:** Daniel Martinez, Ed Avila, Linda Hayes, Rey Leon, and Brian King

**Nays:** None heard

5. **OTHER BUSINESS**

Next meeting: Wednesday November 2, 2022 at 12:00 p.m.

6. **PUBLIC COMMENTS**

Public Comment: None heard.

No action required.

7. **ADJOURNMENT**

Martinez adjourned the meeting at 12:55P.M.

Respectfully submitted,

Daniel Martinez, Chair



## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> April 6, 2023	<b>Program:</b> Internal Audit
<b>Agenda Item #:</b> 12E2	<b>Director:</b> N/A
<b>Subject:</b> Financial Audit Reports	<b>Officer:</b> Emilia, CEO

### Recommended Action

The Audit Committee recommends acceptance of Fresno EOC's Consolidated Financial Statements for the year-end December 31, 2021 as well as acceptance of the 2021-22 School of Unlimited Learning Financial Statements as prepared by Hudson Henderson & Company, Inc.

### Background

The Single Audit Act requires audits to be conducted by independent auditors. Single audits are relied upon by federal agencies as part of their administrative responsibilities for determining compliance with the requirements of federal awards by non-federal entities. Any non-Federal entity that expends \$750,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single audit conducted in accordance with 2 CFR 200 Uniform Guidance.

### Fiscal Impact

If a non-Federal entity fails to comply with the U.S. Constitution, Federal statutes, regulations or the terms and conditions of a Federal award, the Federal awarding agency or pass-through entity may temporarily withhold cash payments, disallow all or part of the action not in compliance, terminate or suspend the Federal award.

The continued success of Fresno EOC in fulfilling its mission and vision is dependent upon receiving necessary funding. In 2021, Fresno EOC received approximately 69% of its funding from Federal granting agencies. The discontinuance of funding from these Federal sources would have an adverse effect on the ability of Fresno EOC to carry out its vision and mission, "Helping People, Changing Lives".

### Conclusion

Acceptance by the full board provides assurance that Fresno EOC strives to maintain high standards for success to carry out its vision and mission.



**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**

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**CONSOLIDATED FINANCIAL STATEMENTS  
AND  
INDEPENDENT AUDITORS' REPORT**

**FOR THE YEAR ENDED  
DECEMBER 31, 2021**

DRAFT

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## INDEPENDENT AUDITORS' REPORT

To the Board of Commissioners of  
Fresno Economic Opportunities Commission

### **Report on the Audit of the Financial Statements**

#### ***Opinion***

We have audited the accompanying financial statements of the Fresno Economic Opportunities Commission (the Organization), which comprise the statement of financial position as of December 31, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Organization as of December 31, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

#### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### **Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of grant revenues and expenditures – Local Conservation Corps Grant Program is presented for the purposes of additional analysis and is not a required part of the financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of grant revenues and expenditures – Local Conservation Corps Grant Program and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the financial statements as a whole.

#### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated April 3, 2023, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance.



That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

HUDSON HENDERSON & COMPANY, INC.

*Hudson Henderson & Company, Inc.*

Fresno, California  
April 3, 2023

DRAFT

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
DECEMBER 31, 2021**

**ASSETS**

Current Assets	
Cash and cash equivalents	\$ 17,541,103
Cash and cash equivalents - restricted	526,962
Investments	294,594
Grants receivable	17,358,000
Other receivables	17,665
Prepaid expenses and deposits	384,422
Loans receivable, current portion	<u>2,174,071</u>
Total current assets	<u>38,296,817</u>
Noncurrent Assets	
Investments in trust	954,203
Inventories	148,201
Loans receivable, net	14,620,916
Fixed assets, net	<u>13,450,955</u>
Total noncurrent assets	<u>29,174,275</u>
Total Assets	<u>\$ 67,471,092</u>

**LIABILITIES AND NET ASSETS**

Current Liabilities	
Accounts payable and accrued expenses	\$ 4,567,963
Salaries and benefits payable	3,749,406
Refundable advances	4,973,964
Health insurance reserve	3,924,890
Other liabilities	1,254,907
Line of credit	1,941,814
Capital leases, current portion	175,328
Notes payable, current portion	<u>2,500,924</u>
Total current liabilities	<u>23,089,196</u>
Long-Term Liabilities	
Capital leases, net of current portion	734,473
Notes payable, net of current portion	<u>13,201,260</u>
Total long-term liabilities	<u>13,935,733</u>
Total liabilities	<u>37,024,929</u>
Net Assets	
With donor restrictions	4,648,392
Without donor restrictions	<u>25,797,771</u>
Total net assets	<u>30,446,163</u>
Total Liabilities and Net Assets	<u>\$ 67,471,092</u>

The accompanying notes are an integral part of the consolidated financial statements.

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**CONSOLIDATED STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

	Without Donor Restrictions	With Donor Restrictions	Total
<b>SUPPORT AND REVENUES</b>			
Grant revenue	\$ 94,429,350	\$ 5,256,250	\$ 99,685,600
Fee for services	14,661,503	-	14,661,503
Contributions	610,773	-	610,773
Investment income	3,229,636	-	3,229,636
Other income	2,950,488	-	2,950,488
In-kind matching contributions	6,554,868	-	6,554,868
Net assets released from restrictions:			
Satisfaction of program requirements	2,147,297	(2,147,297)	-
Total Support and Revenues	124,583,915	3,108,953	127,692,868
<b>EXPENSES</b>			
Program Services:			
Education	42,440,685	-	42,440,685
Employment and training	5,232,622	-	5,232,622
Health services	5,795,479	-	5,795,479
Housing	3,029,964	-	3,029,964
Energy	10,791,256	-	10,791,256
Food and nutrition	35,628,154	-	35,628,154
Transit	7,315,948	-	7,315,948
Other services	2,959,680	-	2,959,680
Access Plus Capital	2,766,673	-	2,766,673
Other affiliates	106,435	-	106,435
Total Program Services	116,066,896	-	116,066,896
Supporting Services:			
General and administration	7,892,904	-	7,892,904
Total Expenses	123,959,800	-	123,959,800
Excess of Support and Revenues over Expenses	624,115	3,108,953	3,733,068
<b>OTHER INCOME (EXPENSES)</b>			
Increase in grant funded assets	175,881	-	175,881
Depreciation of grant funded assets	(980,099)	-	(980,099)
Change in Net Assets	(180,103)	3,108,953	2,928,850
Net Assets at Beginning of Year	25,977,874	3,130,958	29,108,832
Prior Period Adjustment	-	(1,591,519)	(1,591,519)
Net Assets at Beginning of Year (Restated)	25,977,874	1,539,439	27,517,313
Net Assets at End of Year	25,797,771	4,648,392	30,446,163

The accompanying notes are an integral part of the consolidated financial statements.

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Program Services				
	Education	Employment and Training	Health Services	Housing	Energy
Personnel costs	\$ 30,012,012	\$ 3,420,008	\$ 3,584,654	\$ 1,356,469	\$ 2,796,788
Contract services	6,572,274	985,715	1,242,469	304,964	1,206,192
Facility costs	1,826,570	278,098	296,679	826,236	510,133
Travel, mileage & vehicle costs	330,439	64,298	41,178	62,631	25,838
Equipment costs	845,749	100,246	45,555	10,027	1,330,198
Office expense	786,632	101,006	319,632	74,798	210,138
Insurance expense	226,756	68,830	25,307	19,167	25,140
Program supplies & client costs	1,534,058	213,684	619,592	174,938	273,565
Food vouchers	-	-	-	-	-
Utility vouchers	-	-	-	-	4,681,510
Depreciation	77,628	21,799	10,280	14,731	24,861
Interest	-	-	-	-	-
Other costs	3,585	9,676	104,571	133,186	397
In-kind expenses	6,025,099	230,855	-	233,738	-
Subtotal	48,240,802	5,494,215	6,289,917	3,210,885	11,084,760
Intercompany eliminations	(5,800,117)	(261,593)	(494,438)	(180,921)	(293,504)
Total expenses	<u>\$ 42,440,685</u>	<u>\$ 5,232,622</u>	<u>\$ 5,795,479</u>	<u>\$ 3,029,964</u>	<u>\$ 10,791,256</u>

The accompanying notes are an integral part of the consolidated financial statements.

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES (continued)**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

Program Services					Supporting Services	
Food and Nutrition	Transit	Other Services	Access Plus Capital	Other Affiliates	General and Administration	Total Expenses
\$ 6,863,564	\$ 4,370,447	\$ 1,586,033	\$ 1,356,921	\$ -	\$ 5,736,645	\$ 61,083,541
2,037,426	666,409	561,245	570,932	1,350	740,375	14,889,351
504,781	191,391	417,248	52,094	-	259,924	5,163,154
45,006	1,344,181	28,720	47,447	-	40,770	2,030,508
141,728	31,857	14,452	10,085	-	94,610	2,624,507
230,201	160,007	180,110	150,727	85	576,185	2,789,521
34,731	305,289	21,192	8,315	-	32,260	766,987
4,917,800	571,499	238,476	362,440	892,150	164,615	9,962,817
22,559,266	-	-	-	-	-	22,559,266
-	-	-	-	-	-	4,681,510
16,327	4,877	23,512	10,366	-	47,986	252,367
-	-	37,034	275,104	-	27,230	339,368
2,327	6	(35,033)	72,037	105,000	152,416	548,168
90,964	-	-	-	-	57,176	6,637,832
37,444,121	7,645,963	3,072,989	2,916,468	998,585	7,930,192	134,328,897
(1,815,967)	(330,015)	(113,309)	(149,795)	(892,150)	(37,288)	(10,369,097)
<u>\$ 35,628,154</u>	<u>\$ 7,315,948</u>	<u>\$ 2,959,680</u>	<u>\$ 2,766,673</u>	<u>\$ 106,435</u>	<u>\$ 7,892,904</u>	<u>\$ 123,959,800</u>

The accompanying notes are an integral part of the consolidated financial statements.

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
CONSOLIDATED STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

<b>Cash Flows from Operating Activities</b>	
Change in net assets	\$ 2,928,850
Adjustments to reconcile the change in net assets to net cash provided by operating activities:	
Depreciation	1,232,466
Provision for loan losses and bad debt expense	231,760
Changes in operating assets and liabilities:	
Grants receivable	(1,501,161)
Other receivables	9,194
Prepaid expenses and deposits	138,826
Inventories	(2,801)
Accounts payable and accrued expenses	1,228,993
Salaries and benefits payable	238,887
Refundable advances	(870,923)
Health insurance reserve	(66,565)
Other liabilities	(1,941,814)
Net cash provided by operating activities	<u>1,625,712</u>
<b>Cash Flows from Investing Activities</b>	
Net sales (purchases) of investments	8,415
Purchase of capital assets	(60,809)
Issuance of loans receivable	(5,531,458)
Collections of loans receivable	<u>3,922,842</u>
Net cash used by investing activities	<u>(1,661,010)</u>
<b>Cash Flows from Financing Activities</b>	
Principal payments on notes payable	3,608,914
Proceeds from line of credit	<u>1,941,814</u>
Net cash provided by financing activities	<u>5,550,728</u>
Net increase in cash, cash equivalents and restricted cash	5,515,430
<b>Cash, Cash Equivalents and Restricted Cash, Beginning of Year</b>	<u>12,552,635</u>
<b>Cash, Cash Equivalents and Restricted Cash, End of Year</b>	<u>\$ 18,068,065</u>
Reconciliation of Cash, Cash Equivalents and Restricted Cash to the Statement of Financial Position	
Cash and cash equivalents	\$ 17,541,103
Cash and cash equivalents restricted for loan loss reserves	<u>526,962</u>
Total Cash, Cash Equivalents and Restricted Cash, End of Year	<u>\$ 18,068,065</u>
Supplemental Disclosure:	
Interest paid	<u>\$ 339,368</u>
Capital Assets acquired via capital lease	<u>\$ 970,674</u>

The accompanying notes are an integral part of the consolidated financial statements.

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

**NOTE 1 – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Organization: Fresno Economic Opportunities Commission (the Organization) is a non-profit corporation incorporated in the State of California in 1965. The Organization is a local community human services agency that provides assistance to economically and socially disadvantaged persons primarily in the Fresno County region through various types of health and welfare services and programs. The majority of the Organization's funding is supported by grants from federal, state, and local governments, with additional sources of revenue from fees for services, in-kind contributions, and donor contributions.

Principles of Consolidation: The Organization consolidates for-profit subsidiaries and related non-profit entities in which it has a controlling financial interest. The accompanying financial statements reflect the consolidation of the financial statements of the Organization and its wholly owned subsidiaries: Western Community Industries, Inc. (WCI) and Fresno Executive Plaza, Inc. (FEP). The financial statements also include Fresno Community Development Financial Institution (CDFI) and Enterprise Plus Economic Development Center, Inc., which are non-profit public benefit corporations exempt from federal income tax under Section 501(c)(3). In 2017, Fresno CDFI underwent a branding campaign and is now doing business as Access Plus Capital. All significant inter-company accounts and transactions have been eliminated. WCI and FEP do not have any significant operations and are considered inactive.

Basis of Presentation: Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Accounting Standards Update (ASU) 2016-14, *Not-for-Profit Entities: Presentation of Financial Statements of Not-for-Profit Entities*. Under Accounting Standard Codification (ASC) Topic 958, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

*Net assets without donor restrictions* are the portion of net assets over which the governing board has discretionary control for the general operations of the Organization. The only limits on net assets without donor restrictions are limits resulting from contractual agreements.

*Net assets with donor restrictions* are the portion of net assets resulting from contribution, pledges, and other inflows of assets whose use by the Organization is limited by donor-imposed restrictions that expire by the passage of time or usage, and the portion of net assets restricted by external parties (donors, grantors, or laws and regulations) in ways that are not dependent on the passage of time.

Method of Accounting: The Organization uses the accrual basis method of accounting in accordance with accounting principles generally accepted in the United States of America.

Use of Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cost Allocations: The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied and that is also in accordance with guidance of any specific funding terms and conditions associated with the funding received. Allocated expenditures for shared costs include compensation and benefits, which are allocated either on the basis of actual time tracking or estimates of time and effort such as may be extrapolated from a time study. Costs such as contract services are allocated to the program which receives the benefit and may be further allocated based on clients, employees, or number of service units.

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)**

**NOTE 1 – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Cost Allocations (continued): Facility costs, including depreciation, are predominantly occupied by a single program but as needed such costs are further allocated based on square footage. Computer and software related costs are allocated based on the number of users or computers by functional category. Non-personnel insurance is allocated based on number of vehicles, square footage occupied, property valuation, or number of employees/volunteers, as appropriate for the type of coverage being allocated. Operating costs are allocated based on the number of employees/clients/users who benefit from the item being allocated. Costs directly linked to a client or an employee are allocated based on the program under which they are served or employed, respectively.

Cash and Cash Equivalents: For purposes of reporting the Statement of Cash Flows, the Organization considers all cash accounts and all highly liquid debt instruments purchased with an original maturity of three (3) months or less to be cash equivalents. Certificates of deposit with original maturity dates of greater than three (3) months are classified as investments.

Grants Receivable: Grants receivable consist of the amounts due from grantors on their promises to give or amounts as earned under the grant agreement. Grants receivable are stated at the amounts the Organization expects to collect. The Organization utilizes the allowance method for accounting for and reporting uncollectible or doubtful accounts. The provision for uncollectible amounts is computer based upon historical averages and management's consideration of current economic factors that could affect collections. At December 31, 2021, management considered all grants receivable to be fully collectible and, therefore, no allowance against grants receivable was recorded in the accompanying financial statements.

Other Receivables: Other receivables consist of the amounts due from other organizations or agencies for which services have been rendered and fees are payable to the Organization. The Organization utilizes the allowance method for accounting for and reporting uncollectible or doubtful accounts. At December 31, 2021, management considered all accounts receivable to be fully collectible and, therefore, no allowance against other receivables was recorded in the accompanying financial statements.

In-Kind Matching Contributions: The Organization receives a significant number of donated materials, facilities, and services from volunteers and other entities, primarily relating to the Head Start program. Donated in-kind contributions are recognized as contributions if they have ascertainable fair values. Donated services are recognized as contributions if they 1) significantly enhance non-financial assets or 2) involve a professional service that would otherwise have been purchased and whose values can be objectively measured.

Inventories: Inventories consist of transportation parts and supplies, medication and food supplies. Inventories are stated at the lower of cost or market, determined by the first-in, first-out method.

Fixed Assets: All purchased fixed assets in excess of \$5,000 are valued at cost where historical records are available and at an estimated historical cost when no historical record exists. Donations of fixed assets are recorded as support at their estimated fair market values at the date of donation. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with restrictions regarding their use and contributions of cash that must be used to acquire capital assets are reported as restricted support. Absent donor stipulations regarding length of time, those donated or acquired assets are placed in service as instructed by the donor. Fixed assets are depreciated using the straight-line method over their estimated useful lives of between 5 and 10 years.



**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)**

**NOTE 1 – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Inter-Company Eliminations: Under certain grant agreements, the Organization is authorized to allocate facility expense, as a space usage allowance, for facilities which it owns, to its programs at a rate that is supported by actual cost incurred, as well as allocate indirect administrative services costs. The Organization also provides food and transit services to multiple programs. The Organization recognizes both inter-company facility income and facility cost for the allocation of facilities, fees for service income and administrative services expenses for the allocation of administrative services, and fees for service income and program costs for food and transit services, related to these programs. These inter-company activities have been eliminated during consolidation in the Consolidated Statement of Activities and Consolidated Statement of Functional Expenses. The total amount of inter-company eliminations for the year ended December 31, 2021 related to facility activities, administrative services, food, transit and other services was \$10,369,097.

Revolving Loan Fund: The receipt of grant funding from various Federal and non-Federal sources for the purpose of issuing loans to eligible clients has generated a funding pool for the continued issuance of future loans. Management has determined that there will be no future claims against these funds. The funds will continue to be issued in accordance with the ongoing business purpose of the Organization. The funds are included in net assets without donor restrictions.

California Capital Access Program for Small Business (CalCAP): The Organization participates in the California Capital Access Program for Small Business (CalCAP) program administered by the California Pollution Control Financing Authority to encourage banks and other financial institutions to make loans to small businesses that have difficulty obtaining financing. CalCAP is a form of loan portfolio insurance that may provide up to 100% coverage on certain loan defaults. Eligible loans up to \$2.5 million may be enrolled for loans as large as \$5 million with a maximum lender/borrower contribution for any single borrower in a three-year period of \$100,000. Authorized claim reimbursements shall not exceed the enrolled amount of the qualified loan that form the basis of the claim, except for reasonable out-of-pocket expenses. Additionally, claim reimbursements in excess of the Loss Reserve Account will not be made. Eligible small businesses must be based within California and be classified as a small business. Their business activity resulting from the enrolled loans must be created and retained in California.

Loans Receivable: Loans receivable consists of loans made to microbusiness and small business borrowers and are carried at their outstanding principal balances, net of an allowance for loan losses. Loan origination fees are recognized immediately, which management has determined is not materially different from accounting principles generally accepted in the United States of America.

Interest income is accrued on principal loan balances. The Organization accrues interest on past due loans at the regular rate of interest or at the default rate of interest for loans that are in default. Loans may be placed on nonaccrual status when any portion of the principal or interest is ninety days past due or earlier when concern exists as to the ultimate collectability of principal or interest, as evaluated. The Organization makes every effort to collect all interest payments from the borrower even after loans are placed on nonaccrual status for accounting purposes.

Loans return to accrual status when principal and interest become current and are anticipated to be fully collectible. Payments received on nonaccrual loans receivable are first applied to outstanding principal or interest depending on the circumstances of each particular loan.

Loan Loss Reserves: The Organization is required to create cash loan loss reserve accounts to cover potential losses arising from defaulted loans. The reserve funds cover losses from the unguaranteed portion of defaulted loans as well as possible repairs and denials associated with the guarantee on the defaulted loans. The loan loss reserves are presented in the Statement of Financial Position as cash and cash equivalents restricted for loan loss reserves. The balance of the cash and cash equivalents restricted for loan loss reserves as of December 31, 2021 is \$526,962.

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)**

**NOTE 1 – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Allowance for Loan Losses:** Management's determination of the level of the allowance for loan losses rests upon various judgments and assumptions, including current and projected economic conditions, prior loan loss experience, the value of the underlying collateral, continuing review of the loans, and evaluation of credit risk. Management considers the allowance for loan losses adequate to cover losses inherent in loans and loan commitments. However, because of uncertainties associated with these judgments and assumptions, it is reasonably possible that management's estimate of loan losses and the related allowance may change materially in the near-term. The allowance is increased or decreased by a provision (recapture) for loan losses, which is charged to expense and reduced by charge-offs, net of recoveries. The balance of the allowance for loan losses as of December 31, 2021 was estimated at 5% of the outstanding loan portfolio.

A large portion of the Organization's portfolio has the additional 90% to 95% guarantee from the CalCAP and other state guarantors. As of December 31, 2021, 16.75% of the loans receivable portfolio had the additional guarantee from Small Business Administration (SBA), State, or other providers.

**Refundable Advances:** The Organization receives grant awards from funding sources to provide services and direct loan programs. The grants are recognized as the required services are performed or loans are issued. Accordingly, revenue is recognized when earned and expenses are recognized when incurred.

**Compensated Absences:** Employees of the Organization are entitled to paid vacation, depending on length of service and other factors. The Organization recognizes compensated absences as a liability for amounts due to staff employees for accrued vacation at pay rates currently in effect for the employee. Accrued compensated absences are recorded in the salaries and benefits payable line item on the Consolidated Statement of Financial Position. Total compensated absences were \$1,743,747 as of December 31, 2021.

**Contributions:** Contributions consist primarily of amounts received from financial institutions, federal, state and local agencies. The Organization recognizes all contributions when they are received or unconditionally promised, regardless of compliance with restrictions. Contributions without donor-imposed restrictions are reported as net assets without donor restrictions. Contributions with donor-imposed restrictions are reported as net assets with donor restrictions. When the time or purpose restrictions are accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported as net assets released from restrictions.

Conditional contributions and promises to give are not recognized until they become unconditional; that is when the conditions on which they depend are substantially met. As of December 31, 2021, there were no conditional contributions. Contributions to be received after one year are discounted at an appropriate rate commensurate with the anticipated cash flow and risks involved. Amortization of the discount is recorded as additional contribution revenue in accordance with donor-imposed restrictions, if any, on the contributions. As of December 31, 2021, the Organization did not have contributions to be received after one year.

Contributions of donated services that create or enhance non-financial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received.

**Government Grants and Contracts:** Government grants and contracts consists of grants from the federal government, financial institutions, and other not for profit organizations. Grants are utilized to support the Organization's lending programs. Grant funding received is recognized as unearned income until the revenue is earned.

**Exchange Transactions:** Revenues earned from fees for service, loan originations fees, and late fees are considered to be exchange transactions. Revenues from exchange transactions are reported gross of any related expense in the accompanying financial statements.

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)**

**NOTE 1 – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Functional Expenses: The costs of the Organization's various activities have been summarized on a functional basis in the accompanying Statements of Activities and Functional Expenses. Expenses are allocated to program and supporting services based upon employee's time for each function, purpose of each expenditure, and service provided for each program.

Advertising: Advertising costs, except for costs associated with direct-response advertising, are charged to operations when incurred. The costs of direct-response advertising are capitalized and amortized over the period during which future benefits are expected to be received. There were no capitalized costs. Advertising costs of \$172,623 were incurred during the year ended December 31, 2021.

Income Taxes: The Organization is a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the State of California Corporate Code. The Organization is subject to taxation on any unrelated business income.

Accounting principles generally accepted in the United States of America require the Organization's management to evaluate tax positions taken by the Organization and recognize a tax liability (or asset) if the Organization has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Organization's management has analyzed the tax positions taken and has concluded that, as of December 31, 2021, there were no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Organization is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

The Organization files tax forms in the U.S. federal jurisdiction and the State of California. The Organization is generally no longer subject to examination by these agencies for years before December 31, 2018.

Fair Value of Financial Instruments: Financial instruments include cash and cash equivalents, accounts receivable, grants receivable, other receivables, prepaid expenses and deposits, accounts payable and accrued expenses, and refundable advances, none of which are held for trading purposes. The fair values of all financial instruments do not differ materially from the aggregate carrying values of the financial instruments recorded in the accompanying Statement of Financial Position. The carrying amounts of these financial instruments approximate fair value because of the short-term maturities of those instruments.

Concentrations of Credit Risk: Financial instruments which potentially subject the Organization to concentration of credit risk consist of cash and cash equivalents and loans receivable.

The Organization maintains several bank accounts at different banks. Interest and non-interest bearing accounts at the institutions are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. Occasionally, account balances at some of these institutions exceed federally insured limits. Excess amounts are reviewed at least semi-annually at the Executive Committee and full board meetings. Staff monitors these accounts quarterly for opportunities to reallocate idle funds between existing institutions as available, resulting in risk reduction. All funds are invested in financial institutions with high credit ratings. The Organization has not experienced any losses related to such investments. The Organization currently has accounts with three bank institutions in excess of FDIC limits as of December 31, 2021. The total amount of cash in excess of FDIC limits as of December 31, 2021, was \$13,792,695. Management considers this a normal business risk and has not experienced any losses in the past as a result of cash concentration.

Subsequent Events: In compliance with accounting standards, management has evaluated events that have occurred after year-end to determine if these events are required to be disclosed in these consolidated financial statements. Management has determined that no events require disclosure in accordance with accounting standards. These subsequent events have been evaluated through April 3, 2023, which is the date the financial statements were available to be issued.

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)**

**NOTE 2 – AVAILABILITY OF FINANCIAL ASSETS**

The following table reflects the Organization's financial assets as of December 31, 2021, reduced by amounts not available for general expenditures within one year. Financial assets are considered unavailable when illiquid or not convertible to cash within one year. Other considerations of non-liquid assets are donor restricted assets for specific expenditures, contractual reserve requirements, or governing board designations.

Financial Assets:

Cash and cash equivalents	\$ 17,541,103
Cash and cash equivalents - restricted	526,962
Investments	294,594
Grants receivable	17,358,000
Other receivables	17,665
Investments in trust	954,203
Loans receivable	<u>16,794,987</u>
Total financial assets	<u>53,487,514</u>
Less amounts unavailable for general expenditures within one year due to:	
Cash and cash equivalents - restricted	526,962
Loans receivable, net of amounts due within one year	14,620,916
Approved but not yet funded loans	590,571
Net assets with donor restrictions	<u>4,648,392</u>
Total amounts unavailable for general expenditures	<u>20,386,841</u>
Total financial assets available for general expenditures within one year	<u><u>\$ 33,100,673</u></u>

**NOTE 3 – CASH AND CASH EQUIVALENTS**

The Organization's cash and cash equivalents consist of the following as of December 31, 2021:

Cash in banks	\$ 12,665,456
Petty cash	5,330
Certificates of deposit	2,674,202
Money market funds	<u>2,196,115</u>
Total Cash and Cash Equivalents	<u><u>\$ 17,541,103</u></u>

**NOTE 4 – RESTRICTED CASH AND CASH EQUIVALENTS**

Restricted cash and cash equivalents consist of loan loss reserves of \$526,962 as of December 31, 2021. The Organization is required to create loan loss reserve accounts to cover potential losses arising from defaulted loans. The reserve funds cover losses from the unguaranteed portion of defaulted loans as well as possible repairs and denials associated with the guarantee on the defaulted loans.

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)**

**NOTE 5 – INVESTMENTS**

Investments, as presented as their fair value as of December 31, 2021 are summarized as follows:

Stocks and ETFs	\$ 17,107
Corporate Bonds Fixed Income	277,487
Investments in trust	<u>954,203</u>
Total Investments	<u>\$ 1,248,797</u>

**NOTE 6 – FAIR VALUE MEASUREMENTS**

The Organization applies generally accepted accounting principles for fair value measurements of financial assets and liabilities. These accounting principles define fair value and establish a hierarchy that prioritizes fair value measurements based on the types of inputs used for the various valuation techniques. The Organization uses appropriate valuation techniques to determine value based on inputs available. There have been no changes in the valuation methodologies used for assets measured at fair value at December 31, 2021.

When available, the Organization measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs are only used when Level 1 or Level 2 inputs are not available. The following description summarizes the valuation methodologies used for instruments measured at fair value on a recurring basis and recognized in the accompanying Statement of Financial Position.

The three levels of inputs used to measure fair value are as follows:

Level 1 - Values measured using quoted prices in active markets for identical investments. The fair value of these financial instruments and investments is based on quoted market prices or dealer quotes in active markets. The fair value of the Organization's investments were all measured using quoted market prices in active markets for the year ended December 31, 2021.

Level 2 - Valuations based on quoted prices in markets that are not active or for which all significant inputs are observable, either directly or indirectly. The Organization did not have any input into the fair value of Level 2 investments. The Organization did not have any assets reported at fair value with Level 2 inputs for the year ended December 31, 2021.

Level 3 - Valuations based on inputs that are unobservable and significant to the overall fair value measurement. The Organization did not have any assets reported at fair value with Level 3 inputs for the year ended December 31, 2021.

The table below presents the level within the fair value hierarchy at which investments are measured at December 31, 2021:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Stocks and ETFs	\$ 17,107	\$ -	\$ -	\$ 17,107
Corporate Bonds Fixed Income	277,487	-	-	277,487
Investments in trust	<u>954,203</u>	<u>-</u>	<u>-</u>	<u>954,203</u>
	<u>\$ 1,248,797</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,248,797</u>

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)**

**NOTE 7 – LOANS RECEIVABLE**

The Organization administers various direct lending programs in accordance with grant and loan agreements for a revolving loan program. The Organization provides financing to borrowers under specific terms of each of the lending programs available. These notes include interest-bearing receivables and are due upon maturity. The interest rate associated with each note varies depending on the credit worthiness of the borrowers. Some loans receivable are collateralized by the pledged assets of the borrower's notes, if available.

Loans receivable consist of the following at December 31, 2021:

Grant program related loans, 3.25% to 9% interest annually, principal payments due at various times, secured by various assets:	\$ 17,844,394
Allowance for Loan Losses	<u>(1,049,407)</u>
Loans Receivable - Net of Allowance for Loan Losses	<u>\$ 16,794,987</u>

**NOTE 8 – ALLOWANCE FOR LOAN LOSSES**

The Organization's risk management policies ensure the Organization has a sufficient loan loss reserve. The Organization's policy is to maintain both a funded loan loss reserve (cash restricted to replenish the loan fund following any loan losses) as well as an allowance for loan losses that reflects the risk exposure in the loan portfolio. The Organization's risk rating methodology applies loan loss reserve requirements using the following scale: 1-Excellent, 2-Very Good/Good, 3-Substandard, and 4-Doubtful. The reserve is evaluated quarterly and adjusted to maintain a reasonable reserve balance. If risk exposure is mitigated by a loan guarantee, the maximum loan loss reserve allocation is the amount of the unguaranteed portion of the loan.

A large portion of the Organization's portfolio has the additional protection of a third-party guarantee from the CalCAP, the SBA and others. If any portion of a loan is deemed uncollectible, a full or partial charge-off against the loan loss reserve is made to assure that the value of the loan program's assets is stated as accurately as possible when disclosed.

The allowance for loan losses consisted of the following for the year ended December 31, 2021:

Allowance for Loan Losses	
Beginning balance	\$ 1,083,211
Charge-offs	(265,564)
Provision for bad debt	<u>231,760</u>
Allowance for Loan Losses - Ending Balance	<u>\$ 1,049,407</u>

The balance of the allowance for loan losses as of December 31, 2021 is \$1,049,407. The provision for bad debt for the year ended December 31, 2021 was \$231,760.

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)**

**NOTE 8 – ALLOWANCE FOR LOAN LOSSES (continued)**

The following is a summary of the Organization's age analysis of past due financing receivables at December 31, 2021:

	30-60 Days Past Due	61-90 Days Past Due	Greater than 90 Days Past Due	Total Past Due	Current Due	Total Due
Loans Receivable	\$ 8,321	\$ -	\$ 114,851	\$ 123,172	\$ 17,721,222	\$ 17,844,394

**Impaired Loans:** The Organization considers a loan to be impaired when it is deemed probable by management that the Organization will be unable to collect all contractual interest and contractual principal payments in accordance with the terms of the original loan agreement. Impaired loans include all loans that: (i) are contractually delinquent 90 days or more; (ii) meet the definition of a troubled debt restructuring; (iii) are classified in part or in whole as either doubtful or loss; and (iv) have been placed on non-accrual status. The Organization may also classify other loans as impaired based upon their specific circumstances. Loans identified as impaired are evaluated and have a specific loss allowance applied to adjust the loan to fair value, or the impaired amount is charged off. The Organization accounts for impaired loans at the value of outstanding principal. Payments received on impaired non-accrual loans may be allocated between principal and interest or may be recorded entirely as a reduction in principal based upon management's opinion of the ultimate risk of loss on the individual loan. Interest income on impaired loans is recognized on an accrual basis. There were no loans considered to be impaired as of December 31, 2021.

**NOTE 9 – FIXED ASSETS**

Fixed assets consisted of the following at December 31, 2021:

Land	\$ 856,323
Buildings and improvements	32,435,517
Equipment	14,161,131
Construction in process	900,532
Fixed Assets, Gross	48,353,503
Less: Accumulated Depreciation	(34,902,548)
Fixed Assets, Net	\$ 13,450,955

Depreciation expense for the year ended December 31, 2021, was \$1,232,466.

**NOTE 10 – REFUNDABLE ADVANCES**

Refundable advances consists of advanced grants for the year ended December 31, 2021. The total balance of refundable advances as of December 31, 2021, was \$4,973,964.

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)**

**NOTE 11 – NOTES PAYABLE**

Notes payable as of December 31, 2021, consists of the following:

Lending Institution	Security	Interest Rate	Payments	Maturity Date	December 31, 2021		Total
					Current	Long-term	
BBVA USA (EQ2)	Unsecured	2.8%	Quarterly	12/2029	\$ -	\$ 700,000	\$ 700,000
Beneficial State Bank	Unsecured	3.5%	Monthly	06/2021	501,244	-	501,244
Citibank, N.A.	Investments	2.0%	Monthly- Interest Only	12/2023	-	700,000	700,000
City of Fresno	Unsecured	0.0%	At Maturity	12/2030	-	229,131	229,131
City of Modesto	Unsecured	1.0%	At Maturity	10/2021	96,224	-	96,224
Community Action Financial Institute, Inc.	Unsecured	1.0%	Quarterly	04/2025	-	100,000	100,000
Community Action Financial Institute, Inc.	Unsecured	1.0%	Quarterly	07/2024	-	350,000	350,000
Department of Parks & Recreation	Unsecured	2.5%	Annual	08/2029	54,041	501,696	555,737
Farmers & Merchants Bank of Central California	Unsecured	3.0%	Quarterly	04/2024	-	918,000	918,000
Google Endeavor LLC							
Opportunity Finance Network		Variable			-	2,000,000	2,000,000
MUFG Union Bank (EQ2 LOC)	Unsecured	2.0%	Monthly	04/2026	-	500,000	500,000
Mechanics Bank (EQ2 loan #1)	Unsecured	3.0%	Quarterly	05/2022	1,000,000	-	1,000,000
Mechanics Bank (EQ2 loan #2)	Unsecured	3.0%	Quarterly	05/2022	500,000	-	500,000
Tri Counties Bank (EQ2)	Unsecured	3.0%	At Maturity	08/2024	-	1,999,264	1,999,264
U.S Bancorp Community Development	Revolving Loan Funds	2.4%	Quarterly	07/2024	-	2,000,000	2,000,000
U.S Department of Agriculture (CDFI loan #1)	Revolving Loan Funds	2.0%	Monthly	12/2030	25,567	242,622	268,189
U.S Department of Agriculture (IRP loan #1)	Revolving Loan Funds	1.0%	Monthly	04/2047	18,591	337,434	356,025
U.S Department of Agriculture (IRP loan #2)	Revolving Loan Funds	1.0%	Monthly	06/2044	16,883	417,331	434,214
U.S. Small Business Administration (loan #2)	Revolving Loan Funds	Variable 0-1.25%	Monthly	07/2026	46,484	-	46,484
U.S. Small Business Administration (loan #3)	Revolving Loan Funds	Variable 0-0.75%	Monthly	09/2023	141,204	82,369	223,573
U.S. Small Business Administration (loan #4)	Revolving Loan Funds	0.0%	Monthly	07/2022	44,444	159,260	203,704
U.S. Small Business Administration (Lending Pilot Program)	Revolving Loan Funds	1%	Monthly	08/2031	56,242	514,153	570,395
Wells Fargo Bank, N.A.	Unsecured	2.0%	At Maturity	11/2024	-	500,000	500,000
Wells Fargo Bank, N.A. (EQ2)	Unsecured	2.0%	Quarterly	10/2028	-	750,000	750,000
Wells Fargo Community Development Corporation (EQ2)	Unsecured	2.0%	Quarterly	11/2030	-	200,000	200,000
Wells Fargo Line of Credit	LOC	1.5% + LIBOR	Monthly	10/1/2021	1,941,814	-	1,941,814
Total notes payable					\$ 4,442,738	\$ 13,201,260	\$ 17,643,998

Scheduled future principal payments of notes payable are as follows:

Year End	Total
December 31,	
2022	\$ 4,442,738
2023	1,018,473
2024	6,204,969
2025	384,972
2026	269,082
Thereafter	5,323,764
Total Minimum Principal Payments	\$ 17,643,998

Total interest expense on the notes payable for the year ended December 31, 2021, was \$274,763.



**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)**

**NOTE 12 – CAPITAL LEASES**

The Organization entered into a capital lease in 2021 for the acquisition, with a bargain purchase option upon the completion of the lease, for window replacements, an AC unit and Meraz roofing for the Franklin Head Start building. The lease term is for forth-eight (48) months, with a monthly payment of \$10,057. Upon completion of the lease term, the equipment may be purchased for one month's payment, or \$10,057.

The Organization entered into a capital lease in 2021 for the acquisition, with a bargain purchase option upon the completion of the lease, for an LED lighting retrofit project. The lease term is for eighty-four (84) months, with a monthly payment of \$7,546. Upon completion of the lease term, the equipment may be purchased for \$1.

Future minimum lease payments on the capital leases are as follows:

Year End December 31,	Total
2022	\$ 175,328
2023	179,899
2024	188,498
2025	103,779
2026	79,818
Thereafter	182,479
Total	\$ 909,801

Interest expense on the capital leases for the year ended December 31, 2021 was \$15,251.

**NOTE 13 – LINE OF CREDIT**

The Organization has a revolving line of credit with Wells Fargo bank with a total credit limit of \$2,400,000. The line is renewed annually in October. Interest is calculated based on a 360 day year fluctuating interest of 1.5% above LIBOR rate. The interest accrued on outstanding principal balance is payable on the first day of each month. The LIBOR daily rate at December 31, 2021 was 1.55%. The outstanding principal balance on the line of credit as of December 31, 2021 was \$1,941,814. Interest expense incurred on the line of credit for the year ended December 31, 2021 was \$49,354.

**NOTE 14 – SELF-INSURED HEALTH COVERAGE**

In 1989, the Organization adopted a self-insured health plan (the "Plan") to provide health and welfare benefits for its employees, and to maintain a reserve equal to approximately four months of benefit premiums and payments. As part of the Plan, the Organization has contracted outside administrative services to account for and maintain the Plan, with disbursement of Plan benefits provided by third party claims administrators and other benefits consultants. In addition, the Organization carries excess insurance for risks of loss from claims in excess of \$175,000 per eligible participant with a total of \$1,000,000 in the aggregate.

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)**

**NOTE 15 – NET ASSETS WITH DONOR RESTRICTIONS**

The net assets with donor restrictions as of December 31, 2021, are related to funds designated by the Board for a special purpose or funds received with restrictions imposed on them by governmental agencies limiting their use to a specific purpose and stipulations regarding their segregation from other funds. All net assets with donor restrictions for the year ended December 31, 2021 are restricted from funding received with restrictions imposed on them, less amounts expended during the year. Net assets with donor restrictions amounted to \$4,648,392 as of December 31, 2021.

**NOTE 16 – PENSION PLAN**

The Organization contributes to a defined contribution pension plan which covers eligible employees of the Organization. Employees are eligible upon completion of two years of service and a minimum 1,000 hours of service requirement without an intervening break. The Organization contributes an amount equal to five percent of the compensation earned by each eligible participant. Employer contributions are vested immediately. The Organization contributed \$1,726,989 to the pension plan for the year ended December 31, 2021.

The Organization also has a 403(b) and 457 Plan for voluntary contributions for eligible employees. The Organization does not contribute to the plan 403(b) plan; contributions to the 457 plan for the year ended December 31, 2021 totaled \$19,756.

**NOTE 17 – NONMONETARY TRANSACTIONS**

WIC Food Vouchers: The Organization receives a grant from the U.S. Department of Agriculture, passed through the California State Department for the Special Supplemental Food Program for Women, Infants, and Children (WIC). As part of this grant, the Organization prints and distributes food vouchers to its participants. During the year ended December 31, 2021, the estimated value of these vouchers totaled \$22,559,266, which is included in the Organization's grant income and program expenses, respectively.

Emergency Utility Payments: The Organization receives a grant from the U.S. Department of Health and Human Services, passed through the California State Department of Community Services and Development for the Low Income Home Energy Assistance Program (LIHEAP). As part of this grant, the Organization processes applications for emergency utility payments, which are then paid by the State of California directly to the utility provider. The estimated value of these payments during the year ended December 31, 2021 was \$4,683,501, which is included in the Organization's grant income and program expenses, respectively.

**NOTE 18 – ECONOMIC DEPENDENCY AND CONCENTRATIONS**

The Organization received approximately 69% of its funding from federal granting agencies for the year ended December 31, 2021. Approximately 95% of its grants receivable balance per the Consolidated Statement of Financial Position is from these federal granting agencies. Discontinuance of funding from these federal sources could have an adverse effect on the Organization's ability to continue its operations.

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)**

**NOTE 19 – COMMITMENTS AND CONTINGENCIES**

Loan Commitments: As of December 31, 2021, the Organization had 13 loans, that were approved but pending drawdown, with a total committed balance of \$409,000.

Operating Leases: The total outside rental expense incurred by the Organization for facilities during the year ended December 31, 2021 was \$1,370,153. The Organization also had miscellaneous equipment rental of \$316,339 for the year ended December 31, 2021, which was expensed. Minimum future rental payments under noncancellable operating leases are as follows:

Year End December 31,	Total
2022	\$ 1,334,320
2023	1,224,276
2024	1,124,681
2025	1,050,436
2026	976,660
Thereafter	4,051,155
Total	\$ 9,761,528

Grants: Contingencies contained within grants awarded to the Organization are subject to the donor's established criteria under which loans may be funded from the related grants. Should the loans and expenses funded not comply with the established criteria, the Organization could be held responsible for the repayments to the funding source for any disallowed loans and expenses. Management is not aware of any material questioned costs.

Coronavirus Pandemic: Management has determined the events regarding the novel coronavirus require disclosure in accordance with accounting standards. On March 4, 2020, Governor Newsom issued an emergency proclamation declaring a State of emergency in California due to the novel coronavirus (COVID-19). The COVID-19 outbreak is ongoing, and the ultimate geographic spread of the virus, the duration and severity of the outbreak and the economic and other actions that may be taken by governmental authorities to contain the outbreak or to treat its impact are uncertain. The ultimate impact of COVID-19 on the operations and finances of the Organization is unknown.

**NOTE 20 – PRIOR PERIOD ADJUSTMENT**

A prior period adjustment of \$1,591,519 was recorded to adjust grant revenues associated with two conditional contributions for which the conditions had not been fully met as of December 31, 2020 and for which no revenue was able to be recognized. The adjustment increased refundable advances by \$1,591,519 and decreased Net Assets with Restrictions by \$1,591,519 as of December 31, 2020.

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**

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**SUPPLEMENTARY INFORMATION**

DRAFT

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

<b>Federal Grantor/ Pass-through Grantor/ Program or Cluster Title</b>	<b>Federal CFDA No.</b>	<b>Supplemental Identifying Number</b>	<b>Federal Expenditures</b>	<b>Pass Through to Sub- recipients</b>
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>				
Pass through California State Department of Food and Agriculture:				
Special Supplemental Food Program for Women, Infants, and Children	10.557	19-10147 A03	\$ 1,359,649	\$ -
Special Supplemental Food Program for Women, Infants, and Children	10.557	19-10147 A03	3,917,488	-
Non-cash assistance - WIC Vouchers	10.557	19-10147 A03	4,664,713	-
Non-cash assistance - WIC Vouchers	10.557	19-10147 A03	14,712,020	-
Subtotal			<u>24,653,870</u>	<u>-</u>
WIC Farmer's Market Nutrition Program	10.572	19-10147 A03	<u>1,900</u>	<u>-</u>
Pass through California State Department of Education:				
Children, Youth and Families at Risk	10.521	01183-CACFP-10-NP-SOIC	<u>80,174</u>	<u>-</u>
Child and Adult Care Food Program	10.558	01183-CACFP-10-NP-SOIC	714,888	-
Child and Adult Care Food Program	10.558	01183-CACFP-10-NP-SOIC	395,096	-
Child and Adult Care Food Program	10.558	23254-J067	9,351	-
Child and Adult Care Food Program	10.558	23254-J067	8,044	-
Child and Adult Care Food Program	10.558	10-62166-1030642-01	5,265	-
Child and Adult Care Food Program	10.558	10-34108-9013004-01	15	-
Subtotal			<u>1,132,659</u>	<u>-</u>
Summer Food Service Program	10.559	01183-SFSP-10	769,327	-
Summer Food Service Program	10.559	01183-SFSP-10	130	-
Subtotal			<u>769,457</u>	<u>-</u>
Pass through Ecology Center:				
Food Insecurity Nutrition Incentive Program	10.331	19-0807-001-FR	<u>36,972</u>	<u>-</u>
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			<u><b>26,675,032</b></u>	<u><b>-</b></u>

The accompanying notes to the schedule of expenditures of federal awards are an integral part of this schedule.

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

Federal Grantor/ Pass-through Grantor/ Program or Cluster Title	Federal CFDA No.	Supplemental Identifying Number	Federal Expenditures	Pass Through to Sub- recipients
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>				
Continuum of Care Program	14.267	CA1090L9T142007	\$ 124,463	\$ -
Continuum of Care Program	14.267	CA1090L9T141906	216,179	-
Continuum of Care Program	14.267	CA1481L9T141904	215,195	-
Continuum of Care Program	14.267	CA1481L9T142005	67,338	-
Continuum of Care Program	14.267	CA1568L9T142004	75,825	-
Continuum of Care Program	14.267	CA1568L9T141903	153,226	-
Continuum of Care Program	14.267	CA1570L9T142004	142,097	-
Continuum of Care Program	14.267	CA1570L9T141903	269,199	-
Continuum of Care Program	14.267	CA1761L9T141901	188,868	-
Continuum of Care Program	14.267	CA1761L9T142002	41,647	-
Subtotal			<u>1,494,037</u>	<u>-</u>
Pass through City of Fresno Development and Resource Management Department, Housing and Development Division:				
Community Development Block Grant	14.218	----	11,239	-
Community Development Block Grant	14.218	B-18-MC-06-0001	44,579	-
Subtotal			<u>55,818</u>	<u>-</u>
Pass through City of Fresno Department of Community Development				
Community Development Block Grant	14.218	----	374,793	-
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>1,924,648</u>	<u>-</u>
<b><u>U.S. DEPARTMENT OF THE INTERIOR</u></b>				
Youth Conservation	15.546	R20AC00095	65,991	-
TOTAL U.S. DEPARTMENT OF THE INTERIOR			<u>65,991</u>	<u>-</u>

The accompanying notes to the schedule of expenditures of federal awards are an integral part of this schedule.

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

Federal Grantor/ Pass-through Grantor/ Program or Cluster Title	Federal CFDA No.	Supplemental Identifying Number	Federal Expenditures	Pass Through to Sub- recipients
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>				
Services for Trafficking Victims	16.320	2018-VT-BX-K024	\$ 161,855	\$ -
Services for Trafficking Victims	16.320	15POVC-21-GG-03954-HT	546	-
Services for Trafficking Victims	16.320	15PJDP-21-GG-02740-MENT	4,603	-
Services for Trafficking Victims	16.320	2019-VM-BX-0010	108,208	-
TOTAL U.S. DEPARTMENT OF JUSTICE			275,212	-
<b><u>U.S. DEPARTMENT OF LABOR</u></b>				
Pass through Fresno Regional Workforce Investment Board:				
Workforce Investment Act Youth Activities	17.259	310-301	99,438	-
Workforce Investment Act Youth Activities	17.259	310-301	105,924	-
Workforce Investment Act Youth Activities	17.259	310-301	402,256	-
Workforce Investment Act Youth Activities	17.259	310-301	355,223	-
Workforce Investment Act Youth Activities	17.259	646	2,403	-
Subtotal			965,244	-
Pass through Youthbuild USA:				
YouthBuild/DOL	17.274	YB-34315-19-60-A-6	368,808	-
TOTAL U.S. DEPARTMENT OF LABOR			1,334,052	-
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>				
Federal Transit Technical Studies Grants	20.505	----	50,000	-
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			50,000	-

The accompanying notes to the schedule of expenditures of federal awards are an integral part of this schedule.

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2021**

<b>Federal Grantor/ Pass-through Grantor/ Program or Cluster Title</b>	<b>Federal CFDA No.</b>	<b>Supplemental Identifying Number</b>	<b>Federal Expenditures</b>	<b>Pass Through to Sub- recipients</b>
<b><u>U.S. DEPARTMENT OF THE TREASURY</u></b>				
Pass through California Department of Community Services and Development CSBG CARES	21.019	20F-3649	\$ 1,386,595	\$ -
TOTAL U.S. DEPARTMENT OF THE TREASURY			1,386,595	-
<b><u>U.S. SMALL BUSINESS ADMINISTRATION</u></b>				
Intermediary Loan Program	59.062	48111450-00	521,828	-
TOTAL U.S. SMALL BUSINESS ADMINISTRATION			521,828	-
<b><u>U.S. DEPARTMENT OF ENERGY</u></b>				
Pass through California State Department of Community Services and Development: Weatherization Assistance for Low-Income Persons	81.042	20C-6005	49,435	-
TOTAL U.S. DEPARTMENT OF ENERGY			49,435	-
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>				
Pass through Fresno Unified School District:				
Title I - Grants to Local Educational Agencies	84.010	S010A150005	42,404	-
Title II - Improving Teacher Quality State Grants	84.367	S367A150005	4,852	-
Title II - Improving Teacher Quality State Grants	84.367	S367A210005	1,793	-
Subtotal			6,645	-
Title IV - Student Support and Academic Enrichment	84.424	S424A210005	3,574	-
Title IV - Student Support and Academic Enrichment	84.424	S424A180005	3,801	-
Subtotal			7,375	-

The accompanying notes to the schedule of expenditures of federal awards are an integral part of this schedule.



**FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2021**

Federal Grantor/ Pass-through Grantor/ Program or Cluster Title	Federal CFDA No.	Supplemental Identifying Number	Federal Expenditures	Pass Through to Sub- recipients
<b><u>U.S. DEPARTMENT OF EDUCATION (continued)</u></b>				
Education Stabilization Fund (ESSER I)	84.425	----	\$ 37,145	\$ -
Education Stabilization Fund (ESSER II)	84.425	----	19,137	-
TOTAL U.S. DEPARTMENT OF EDUCATION			112,706	-
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>				
Head Start	93.600	09CH01029005	18,372,642	-
Head Start	93.600	09CH01203101	16,023,553	-
Subtotal			34,396,195	-
Runaway and Homeless	93.623	90CY73801/01	46,239	-
Runaway and Homeless	93.623	90CY67046/03	143,785	-
Runaway and Homeless	93.623	90CY7046/02/C3	12,865	-
Subtotal			202,889	-
Pass through Fresno-Madera Area Agency on Aging: Special Programs for the Aging - Title III-C-1 Site Management	93.045	21-0095	2,629,969	-
Pass through California State Department of Community Services and Development:				
Community Services Block Grant	93.569	21F-4010	987,155	-
Community Services Block Grant	93.569	20F-3649	556,506	-
Community Services Block Grant	93.569	20F-3010	443,878	-
Community Services Block Grant	93.569	20F-3010 Disc	16,083	-
Subtotal			2,003,622	-
Low-Income Home Energy Assistance	93.568	19B-5008	1,013,862	-
Low-Income Home Energy Assistance	93.568	20B-2008	885,262	-
Low-Income Home Energy Assistance	93.568	21B-5008	191,707	-
Low-Income Home Energy Assistance	93.568	19B-5008	762,422	-
Low-Income Home Energy Assistance	93.568	20B-2008	659,420	-

The accompanying notes to the schedule of expenditures of federal awards are an integral part of this schedule.

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

Federal Grantor/ Pass-through Grantor/ Program or Cluster Title	Federal CFDA No.	Supplemental Identifying Number	Federal Expenditures	Pass Through to Sub- recipients
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</u></b>				
Pass through California State Department of Community Services and Development (continued):				
Low-Income Home Energy Assistance	93.568	20U-2557	\$ 304,927	\$ -
Low-Income Home Energy Assistance	93.568	21B-5008	6,263	-
Low-Income Home Energy Assistance	93.568	20D-1008	65,198	-
Subtotal			<u>3,889,061</u>	<u>-</u>
CalWORKS Transportation Agreement	93.558	----	<u>126,378</u>	<u>-</u>
Maternal and Child Health Services Block Grant/Positive Youth Development Grant	93.994	20-10580	<u>451,865</u>	<u>-</u>
Pass through California Family Health Council, Inc.:				
Family Planning Services/Male Services Program	93.217	2020/21 Title X	185,556	-
Family Planning Services/Male Services Program	93.217	2021/22 Title X	160,203	-
Subtotal			<u>345,759</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>44,045,738</u>	<u>-</u>
<b><u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u></b>				
Foster Grandparents Program	94.011	18SFPCA001	267,078	-
Foster Grandparents Program	94.011	21SFICS003	96,628	-
Subtotal			<u>363,706</u>	<u>-</u>
Pass through YouthBuild USA:				
YouthBuild AmeriCorps	94.006	19NDHMA0030026	\$ 154,736	\$ -
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			<u>518,442</u>	<u>-</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u><b>\$ 76,959,679</b></u>	<u><b>\$ -</b></u>

The accompanying notes to the schedule of expenditures of federal awards are an integral part of this schedule.

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**NOTE 1 – BASIS OF ACCOUNTING & PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards is prepared using the accrual basis method of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S., *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some of the amounts presented in this schedule may differ from amounts presented in or used in the preparation of the financial statements.

**NOTE 2 – RELATIONSHIP TO FEDERAL FINANCIAL REPORTS**

Amounts reported in the accompanying schedule agree with the amounts reported in the related periodic federal financial reports.

**NOTE 3 – LOANS OUTSTANDING**

The federally-funded loans outstanding at December 31, 2021 consist of the following:

Program	Number	Balance
USDA Intermediary Relending Program	48111450	\$ 570,395

**NOTE 4 – CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA)**

The CFDA numbers included in the accompanying Schedule of Expenditures of Federal Awards were determined based on the program name, review of the grant or contract information and the Office of Management and Budget's Catalog of Federal Domestic Assistance.

**NOTE 5 – INDIRECT COST RATE**

The Organization has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
SCHEDULE OF GRANT REVENUES AND EXPENDITURES –  
LOCAL CONSERVATION CORPS GRANT PROGRAM  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**GRANT REVENUE**

Grant revenue	\$ 334,063
Total Grant Revenue	<u>334,063</u>

**EXPENSES**

Salaries and related benefits	243,684
Professional	60,257
Rent	5,987
Repairs and maintenance	10,941
Utilities	13,288
Travel	200
Equipment rental	6,642
Computer	62
Office	4,392
Insurance	15,036
Program	<u>10,692</u>
Total Expenses	<u>371,181</u>

Net Grant Revenue (Expense)	<u>\$ (37,118)</u>
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**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**

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**OTHER INDEPENDENT AUDITORS' REPORTS**

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

To the Board of Commissioners of  
Fresno Economic Opportunities Commission

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Fresno Economic Opportunities Commission (the Organization), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Organization's financial statements, and have issued our report thereon dated April 3, 2023.

**Internal Control over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. During our audit we did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be a material weakness: 2021-001.

**Compliance and Other Matters**

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

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### **Organization's Response to Findings**

The Organization's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Organization's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

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

HUDSON HENDERSON & COMPANY, INC.

*Hudson Henderson & Company, Inc.*

Fresno, California  
April 3, 2023

DRAFT



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

To the Board of Commissioners of  
Fresno Economic Opportunities Commission

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the Fresno Economic Opportunities Commission's (the Organization) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended December 31, 2021. The Organization's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Organization's federal programs.

***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit.

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Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding ABC Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of ABC Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of ABC Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

#### **Other Matters**

The results of our auditing procedures disclosed an instances of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2021-002. Our opinion on each major federal program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on the Organization's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The Organization's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

#### **Report on Internal Control over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

**Purpose of Report**

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

HUDSON HENDERSON & COMPANY, INC.

*Hudson Henderson & Company, Inc.*

Fresno, California  
April 3, 2023

DRAFT



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH THE DEPARTMENT  
OF RESOURCES RECYCLING AND RECOVERY GRANT AGREEMENT TERMS**

To the Board of Commissioners of  
Fresno Economic Opportunities Commission

We have audited the financial statements of the Fresno Economic Opportunities Commission Local Conservation Corps (the Local Conservation Corps'), as of and for the year ended June 30, 2021 and have issued our report thereon dated April 3, 2023. Our firm has conducted an audit of the Fresno Economic Opportunities Commission Local Conservation Corps for the year ended June 30, 2021 in compliance with Terms and Conditions, Provision 31.

Our audit was conducted in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the Standards and Procedures for Audits of Local Conservation Corps Receiving Grant Funds from the Department of Resources Recycling and Recovery, issued by the Department of Resources Recycling and Recovery.

Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The Local Conservation Corps' management is responsible for compliance with the laws and regulations of the Grant Agreement. In connection with the audit referred to above, we selected and tested transactions and records to determine the compliance of the laws and regulations of the Grant Agreement applicable to the following items.

Description	Number of Audit Procedures	Procedures Performed
Internal Control	10	Yes
Subcontractors	1	Yes
Competitive Bids	4	Yes
Conflict of Interest	2	Yes
Allowable and Reasonable Costs	6	Yes
Travel	2	Yes

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Based on our audit we found that, for the items tested, the Fresno Economic Opportunities Commission Local Conservation Corps complied with the laws and regulations of the Grant Agreement of the items referred to above. Further, based on our examination, for items not tested, nothing came to our attention to indicate that the Local Conservation Corps had not complied with the laws and regulations of the Grant Agreement.

This report is intended solely for the information of the Local Conservation Corps Board of Commissioners and the Department of Resources Recycling and Recovery and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

HUDSON HENDERSON & COMPANY, INC.

*Hudson Henderson & Company, Inc.*

Fresno, California  
April 3, 2023

DRAFT

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**

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**FINDINGS AND RECOMMENDATIONS**

DRAFT

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

**SECTION I – SUMMARY OF AUDITORS’ RESULTS**

*Financial Statements*

Type of auditors’ report issued:

Unmodified

Internal control over financial reporting:

- Material weakness identified?       X       Yes                      No
- Significant deficiency(ies) identified that are not considered to be material weaknesses?                      Yes       X       None reported
- Noncompliance material to financial statements noted?                      Yes       X       No

*Federal Awards*

Internal control over major federal programs:

- Material weakness identified?                      Yes       X       No
- Significant deficiency(ies) identified that are not considered to be material weaknesses?                      Yes       X       None reported
- Noncompliance material to federal awards?                      Yes       X       No
- Any audit findings disclosed that are required to be reported in accordance with 2CFR section 200.516(a)?                      Yes       X       No

Type of auditors’ report issued on compliance for major Federal programs:

Unmodified

Identification of major programs:

<u>CFDA Number:</u>	<u>Name of Federal Program or Cluster</u>
10.557	Women, Infants, & Children
21.019	CSBG CARES
93.045	Special Programs for the Aging - Title III-C-1 Site Management
93.568	Low-Income Home Energy Assistance

Dollar threshold used to distinguish  
Between Type A and Type B programs:

\$2,308,790

Auditee qualified as a low-risk auditee?

                     Yes       X       No

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2021**

**SECTION II – FINANCIAL STATEMENT FINDINGS**

**Finding 2021-001 – Material Weakness  
Financial Close & Reporting**

Condition:

During the audit of the Organization's financial statements, we experienced significant delays in starting the audit, and then subsequently obtaining all required information to complete the audit.

Criteria:

In accordance with accounting principles generally accepted in the United States of America, adequate internal controls should be implemented to ensure that all assets, liabilities, revenues and expenses are properly recorded and reported, and in a timely manner. Furthermore, proper accounting principles should be applied to all financial closing accounts and processes, thus resulting in the proper presentation of all Organization activities and/or funds.

Cause:

As a ripple effect of the prior year audit also being delayed, there were further delays in the current year. In addition, management and accounting staff turnover leading to delays in the start and completion of the audit.

Effect:

The audit is being completed well after required deadlines from grantors and other users of the financial statements, which could lead to withholding of payments, noncompliance with grant guidelines, withholding of future awards, or other legal remedies.

Recommendation:

We recommend that the Organization continue to work on clarifying roles and responsibilities during the year-end closing process, enhancing the process to ensure that all accounting records are properly reflected in the financial statements prior to the commencement of the audit.

Management Response:

Fiscal year 2020, provided a number of challenges and changes including coronavirus, sheltering in place for eight months and several key staffing changes within Access Plus Capital and the Fresno EOC Finance Department. To assist businesses within the portfolio impacted by the coronavirus, Access Plus Capital leveraged local, state and federal government relief programs along with philanthropic grants for support loan deferment and payments. These relief programs required multiple revisions to payments and balances for the benefit of the client. This resulted in 1,157 businesses receiving \$11,750,000 in COVID19 relief in the form of forgivable loans and direct grants. Corrections have been made to resolve the challenges with year-end accounting by monitoring that year end accruals and other adjusting entries are recorded in a timely manner.

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2021**

**SECTION III – FEDERAL AWARD FINDINGS**

**Finding 2021-002 – Significant Deficiency**

**Program:** All Programs

**CFDA No.:** All

**Federal Agency:** All

**Pass Through:** N/A

**Award Number:** All

**Award Year:** 2021

**Compliance Requirement:** Reporting

**Questioned Costs:** N/A

**Criteria:**

Per Uniform Guidance Subpart F section 200.512 the audit must be completed, and data collection form and reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' reports, or nine months after the end of the audit period.

**Condition:**

Management was not able to provide the necessary information needed to complete the audit by the required date per Uniform Guidance Subpart F section 200.512.

**Cause:**

Management and accounting staff turnover leading to delays in the start and completion of the audit.

**Effect:**

Noncompliance may result in withholding of payments, denying both the use of funds and matching credit for all or part of the cost of the activity or action not in compliance, whole or partial suspension or termination of the Assistance Agreements, recovery of funds paid under the Assistance Agreements, withholding of future awards, or other legal remedies in accordance with 2 CFR §200.338.

**Recommendation:**

We recommend that the Organization improve internal controls to ensure timely filing of the audit reports, including the financial closing process to ensure the audit can commence in a timely manner.

**Management's Response:**

**Response....**



**FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

**SECTION II – FINANCIAL STATEMENT FINDINGS**

**Finding 2020-001 – Material Weakness  
Financial Close & Reporting**

Condition:

During the audit of the Organization's financial statements, we identified material misstatements in the Organization's general ledger account balances which required material audit adjustments. These adjustments were noted in notes receivable/payable, accrued payroll, accrued revenues related to the accrued payroll, capitalized grant funded assets and associated depreciation, and unrealized gains for investments in balancing the general ledger and presentation of the financial statements.

Criteria:

In accordance with accounting principles generally accepted in the United States of America, adequate internal controls should be implemented to ensure that all assets, liabilities, revenues and expenses are properly recorded and reported. Furthermore, proper accounting principles should be applied to all financial closing accounts and processes, thus resulting in the proper presentation of all Organization activities and/or funds.

Cause:

Closing entries were posted in an effort to properly close the Organization's financial records, however it appears that adequate review was not performed in ensuring balances and transactions were properly recorded and reconciled as of year-end.

Effect:

Material adjustments were identified through audit procedures performed which resulted in adjustments to receivables, revenue, capital assets, depreciation, accrued expenses, notes payable and notes receivable to ensure proper presentation in accordance with generally accepted accounting standards.

Recommendation:

We recommend that the Organization continue to work on clarifying roles and responsibilities during the year-end closing process, enhancing the process to ensure that all accounting records are properly reflected in the financial statements prior to the commencement of the audit. We also recommend management implement further detective measures in fixing financial reporting errors during the financial closing process.

Management Response:

Fiscal year 2020, provided a number of challenges and changes including coronavirus, sheltering in place for eight months and several key staffing changes within Access Plus Capital and the Fresno EOC Finance Department. To assist businesses within the portfolio impacted by the coronavirus, Access Plus Capital leveraged local, state and federal government relief programs along with philanthropic grants for support loan deferment and payments. These relief programs required multiple revisions to payments and balances for the benefit of the client. This resulted in 1,157 businesses receiving \$11,750,000 in COVID19 relief in the form of forgivable loans and direct grants.

Both Access Plus Capital and Fresno EOC have instituted several leadership and financial changes to address these issues. In 2020, both Fresno EOC and Access Plus Capital hired new leadership, a chief financial officer and an executive director, respectively. As part of the newly executed operating and management agreement, Access Plus Capital will hire and/or supervise its own accounting and treasury staff to work with the Fresno EOC Finance Department to improve accuracy and the timeliness of revenue and expense recording. This work will be led by a new position, Director of Risk Management & Finance overseeing accounting and portfolio activities. Starting in 2021, lending activity payments will be tracked solely in Portfol, the loan management software reducing potential duplication with dual recording in Portfol and the general ledger.

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

**SECTION II – FINANCIAL STATEMENT FINDINGS (continued)**

**Finding 2020-001 – Material Weakness  
Financial Close & Reporting**

Management Response (continued):

Corrections have been made to resolve the challenges with year-end accounting by monitoring that year end accruals and other adjusting entries are recorded in a timely manner.

Current Year Status:

See Finding 2021-001.

**SECTION III – FEDERAL AWARD FINDINGS**

There were no prior year financial statement findings reported in accordance with the Uniform Guidance.

DRAFT

**SCHOOL OF UNLIMITED LEARNING  
FRESNO ECONOMIC OPPORTUNITIES COMMISSION**

**CHARTER SCHOOL NUMBER 0149**

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**ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED  
JUNE 30, 2022**

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## INDEPENDENT AUDITORS' REPORT

To the Board of Commissioners of  
School of Unlimited Learning  
Fresno Economic Opportunities Commission

### **Report on the Audit of the Financial Statements**

#### ***Opinion***

We have audited the accompanying financial statements of the School of Unlimited Learning (the Organization), a project of the Fresno Economic Opportunities Commission, a nonprofit organization, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Organization as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Emphasis of Matter***

As discussed in Note 1, the financial statements present only the Organization's financial statements and do not present fairly the financial position of Fresno Economic Opportunities Commission as of June 30, 2022, the changes in financial position, or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

#### ***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information included in pages 13 through 20 is presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards (pages 21-22), as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements, which are in conformity with the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information and schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 9, 2022, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

HUDSON HENDERSON & COMPANY, INC.

A handwritten signature in blue ink that reads "Hudson Henderson & Company, Inc." in a cursive script.

Fresno, California  
December 9, 2022

**SCHOOL OF UNLIMITED LEARNING  
FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2022**

**ASSETS**

Current Assets

Cash and cash equivalents	\$ 300
Grants receivable	814,944
Interfund receivable	<u>912,519</u>
Total current assets	<u>1,727,763</u>

Noncurrent Assets

Property and equipment, net	<u>135,200</u>
Total noncurrent assets	<u>135,200</u>

Total assets	<u><u>\$ 1,862,963</u></u>
--------------	----------------------------

**LIABILITIES AND NET ASSETS**

Liabilities

Accounts payable	\$ 18,608
Accrued compensation and benefits	69,573
Deferred revenue	<u>102,261</u>
Total liabilities	<u>190,442</u>

Net Assets

Net assets with donor restrictions	100,000
Net assets without donor restrictions	<u>1,572,521</u>
Total net assets	<u>1,672,521</u>

Total Liabilities and Net Assets	<u><u>\$ 1,862,963</u></u>
----------------------------------	----------------------------

The accompanying notes are an integral part of these financial statements.



**SCHOOL OF UNLIMITED LEARNING  
FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2022**

	Without Donor Restrictions	With Donor Restrictions	Total
<b>REVENUES AND SUPPORT</b>			
Local control funding formula	\$ 2,104,882	\$ -	\$ 2,104,882
Local revenue in lieu of property taxes	159,950	-	159,950
State lottery revenue	49,391	-	49,391
Federal title revenue	72,803	-	72,803
School nutrition program	5,893	-	5,893
Other state revenue	325,794	-	325,794
Community services block grant	78,237	-	78,237
Other income	2,538	-	2,538
	<u>2,799,488</u>	<u>-</u>	<u>2,799,488</u>
<b>EXPENSES</b>			
Program services	2,577,997	-	2,577,997
General and administrative	138,484	-	138,484
	<u>2,716,481</u>	<u>-</u>	<u>2,716,481</u>
Excess Revenues over Expenses	<u>83,007</u>	<u>-</u>	<u>83,007</u>
<b>OTHER INCOME (EXPENSES)</b>			
Depreciation of grant funded assets	(22,873)	-	(22,873)
	<u>(22,873)</u>	<u>-</u>	<u>(22,873)</u>
Changes in Net Assets	60,134	-	60,134
Net Assets at Beginning of Year	<u>1,512,387</u>	<u>100,000</u>	<u>1,612,387</u>
Net assets at End of Year	<u>\$ 1,572,521</u>	<u>\$ 100,000</u>	<u>\$ 1,672,521</u>

The accompanying notes are an integral part of these financial statements.

**SCHOOL OF UNLIMITED LEARNING  
FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2022**

	<b>Program Services</b>	<b>General and Administrative</b>	<b>Total Expenses</b>
Expenses:			
Salaries	\$ 1,468,985	\$ -	\$ 1,468,985
Employee benefits	475,028	-	475,028
Books and supplies	70,508	-	70,508
Travel and conferences	44,742	-	44,742
Insurance	14,870	-	14,870
Rentals, leases, and repairs	110,153	-	110,153
Utilities	37,308	-	37,308
Noncapitalized equipment	35,092	-	35,092
Professional services and operating	321,311	-	321,311
Administrative expense	-	138,484	138,484
Total expenses	<u>\$ 2,577,997</u>	<u>\$ 138,484</u>	<u>\$ 2,716,481</u>

The accompanying notes are an integral part of these financial statements.

**SCHOOL OF UNLIMITED LEARNING  
FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2022**

**Cash Flows from Operating Activities**

Change in net assets	\$ 60,134
Adjustment to reconcile change in net assets to net cash provided by operating activities:	
Depreciation expense	22,873
Changes in operating assets and liabilities:	
Grants receivable	328,237
Interfund receivable	(306,661)
Accounts payable	(56,151)
Accrued compensation and benefits	30,032
Deferred revenue	<u>(78,464)</u>
Net cash provided by operating activities	<u>-</u>
Increase (decrease) in cash and cash equivalents	-
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>300</u>
<b>Cash and Cash Equivalents, End of Year</b>	<u><u>\$ 300</u></u>

The accompanying notes are an integral part of these financial statements.

**SCHOOL OF UNLIMITED LEARNING  
FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 – NATURE OF ACTIVITIES**

Organization: The Fresno Economic Opportunities Commission (the FEOC) is a non-profit corporation incorporated in the State of California in 1965. The FEOC is a local community human services agency that provides assistance to economically and socially disadvantaged persons primarily in the Fresno County region through various types of health and welfare services and programs. The majority of the FEOC's funding is supported by grants from federal, state, and local governments, with additional sources of revenue from fees for services, in-kind contributions, and donor contributions.

The School of Unlimited Learning (the Organization) is a charter school that operates under Fresno Economic Opportunities Commission. The Organization is chartered under Fresno Unified School District. Consistent with the mission of Fresno Economic Opportunities Commission, the Organization's mission is to provide comprehensive learning experiences in a manner and environment that enables students to obtain the skills, knowledge, and motivation to be self-directed, life-long learners as they mature towards adult self-sufficiency. The Organization is a comprehensive high school comprised of a classroom-based program and independent study component. The academic program includes core classes, remedial classes, and CAHSEE intervention/review classes which prepare students for testing. In the spring of 2017, the Organization received a full program accreditation by the Western Association of Schools (WASC) for the maximum full six-year period until June 30, 2023. The Organization was granted a five-year charter renewal, effective July 1, 2018 through June 30, 2023.

The Organization operates a classroom-based program and independent study program. During the 2021-2022 school year, both the classroom-based program and independent study programs were located at 2336 Calaveras Street, Fresno, California 93721.

In addition to the program audit of the Organization contained herein, Fresno Economic Opportunities Commission is audited on an organization wide basis annually. Accordingly, the accompanying financial statements contain only the financial information and disclosures pertaining to the Organization as of and for the year ended June 30, 2022.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Basis of Accounting and Presentation: Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Accounting Standards Update (ASU) 2016-14, *Not-for-Profit Entities: Presentation of Financial Statements of Not-for-Profit Entities*. Under Accounting Standard Codification (ASC) Topic 958, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

*Net assets without donor restrictions* are the portion of net assets over which the governing board has discretionary control for the general operations of the Organization. The only limits on net assets without donor restrictions are limits resulting from contractual agreements.

*Net assets with donor restrictions* are the portion of net assets resulting from contribution, pledges, and other inflows of assets whose use by the Organization is limited by donor-imposed restrictions that expire by the passage of time or usage, and the portion of net assets restricted by external parties (donors, grantors, or laws and regulations) in ways that are not dependent on the passage of time.

Method of Accounting: The Organization uses the accrual basis method of accounting in accordance with accounting principles generally accepted in the United States of America.

**SCHOOL OF UNLIMITED LEARNING  
FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
NOTES TO FINANCIAL STATEMENTS (continued)**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Use of Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents: For purposes of reporting the Statement of Cash Flows, the Organization considers all cash accounts and all highly liquid debt instruments purchased with an original maturity of three (3) months or less to be cash equivalents.

Grants Receivable: Grants receivable consist of the amounts due from the State of California representing attendance apportionment. At June 30, 2022, management considered all grants receivable to be fully collectible and, therefore, no allowance against grants receivable was recorded in the accompanying financial statements.

Interfund Receivable: Interfund receivable consists of the amounts retained in the FEOC funds that are due to the Organization.

Property and Equipment: Contributed property and equipment are recorded at fair value on the date of donation. Contributions of property and equipment are recorded as unrestricted support, unless the donor stipulates how long the assets must be used.

Property and equipment purchased with Organization funds are capitalized at cost and depreciated over the useful estimated lives of the asset ranging from 5 to 15 years using the straight-line method. Amortization of building improvements is based on the estimated useful life of the improvements. Depreciation and amortization expense is charged against operations. Expenditures for property and equipment in excess of \$5,000 are capitalized.

Property and equipment purchased with grant funds are depreciated using the straight-line method over the estimated useful life of the assets. Depreciation of these assets is charged against grant funded assets in the Statement of Activities.

In the event of a contract termination, certain funding sources require title to property and equipment previously purchased with grant funds revert to the funding source. Certain funding sources also limit the use of property and equipment for specific programs and require approval for disposition of property and equipment.

Compensated Absences: The Organization recognizes compensated absences as a liability. As of June 30, 2022, the accrued vacation balance was \$22,764, which is recorded within the accrued compensation and benefits on the Statement of Financial Position. Sick leave is not vested and, therefore, is not accrued.

Deferred Revenue: Deferred revenue includes unearned grant revenues and advanced grant funding. Both represent monies received by the Organization, but not yet spent, or earned in accordance with the grant agreements.

Contributions: Contributions consist primarily of amounts received from federal, state, and local agencies. The Organization recognizes all contributions when they are received or unconditionally promised, regardless of compliance with restrictions. Contributions without donor-imposed restrictions are reported as net assets without donor restrictions. Contributions with donor-imposed restrictions are reported as net asset with donor restrictions. When the time or purpose restrictions are accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported as net assets released from restrictions.

**SCHOOL OF UNLIMITED LEARNING  
FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
NOTES TO FINANCIAL STATEMENTS (continued)**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Contributions (continued): Conditional contributions and promises to give are not recognized until they become unconditional; that is when the conditions on which they depend are substantially met. As of June 30, 2022, there were no conditional contributions. Contributions to be received after one year are discounted at an appropriate rate commensurate with the anticipated cash flow and risks involved. Amortization of the discount is recorded as additional contribution revenue in accordance with donor-imposed restrictions, if any, on the contributions. As of June 30, 2022, the Organization did not have contributions to be received after one year.

In June 2018, FASB issued ASU 2018-08, Not-for-Profit Entities (Topic 958) – Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made. The update is to clarify and improve the scope and the accounting guidance for contributions received and contributions made, whether as a contribution or an exchange transaction, and whether a contribution is conditional. The Organization has implemented this ASU in these financial statements accordingly.

Revenue Recognition: In May 2014, FASB issued ASU 2014-09, Revenue from Contracts with Customers (Topic 606). The update is to remove inconsistencies and weaknesses in revenue requirements, provide a more robust framework for addressing revenue issues, improve comparability of revenue recognition practices across entities, industries, jurisdictions, and capital markets, provide more useful information to users of financial statements through improved disclosure requirements, and simplify the preparation of financial statements by reducing the number of requirements to which an entity must refer. The Organization has implemented this ASU in these financials accordingly.

Functional Expenses: The costs of the Organization's various activities have been summarized on a functional basis in the accompanying Statements of Activities and Functional Expenses. Expenses are allocated to program and supporting services based upon the purpose of each expenditure and service provided for each program.

Fundraising Expenses: Costs of acquiring or applying for a contract or grant are categorized as indirect expenses and not separately stated as fundraising expenses. Only direct fundraising expenses are recorded as fundraising (special events) expenses.

Income Taxes: FEOC is a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the State of California Corporate Code. The FEOC is subject to taxation on any unrelated business income.

Accounting principles generally accepted in the United States of America requires FEOC's management to evaluate tax positions taken by FEOC and recognize a tax liability (or asset) if FEOC has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. FEOC's management has analyzed the tax positions taken and has concluded that, as of June 30, 2022, there were no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. FEOC is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

FEOC files tax forms in the U.S. federal jurisdiction and the State of California. FEOC is generally no longer subject to examination by these agencies for years before June 30, 2019.

Fair Value of Financial Instruments: Financial instruments include cash and cash equivalents, grants receivable, interfund receivable, accounts payable, accrued compensation and benefits, and deferred revenue, none of which are held for trading purposes. The fair values of all financial instruments do not differ materially from the aggregate carrying values of the financial instruments recorded in the accompanying Statement of Financial Position. The carrying amounts of these financial instruments approximate fair value because of the short-term maturities of those instruments.

**SCHOOL OF UNLIMITED LEARNING  
FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
NOTES TO FINANCIAL STATEMENTS (continued)**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Subsequent Events: In compliance with accounting standards, management has evaluated events that have occurred after year-end to determine if these events are required to be disclosed in these financial statements. Management has determined that no events require disclosure in accordance with accounting standards. These subsequent events have been evaluated through December 9, 2022, which is the date the financial statements were available to be issued.

**NOTE 3 – CONCENTRATIONS OF CREDIT RISK**

Financial instruments which potentially subject the Organization to concentration of credit risk consist of cash and cash equivalents and grants receivable. Cash balances are held by Fresno Economic Opportunities Commission in several bank accounts at different banks. Interest and non-interest bearing accounts at the institutions are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000.

Concentrations of credit risk with respect to grants receivable are limited, as amounts are receivable from government agencies.

**NOTE 4 – AVAILABILITY OF FINANCIAL ASSETS**

The following table reflects the Organization's financial assets as of June 30, 2022, reduced by amounts not available for general expenditures within one year. Financial assets are considered unavailable when illiquid or not convertible to cash within one year. Other considerations of non-liquid assets are donor restricted assets for specific expenditures.

Financial Assets:

Cash and cash equivalents	\$ 300
Grants receivable	814,944
Interfund receivable	<u>912,519</u>
Total financial assets	<u>1,727,763</u>
Less amounts not available to be used within one year:	
Net assets with donor restrictions	<u>100,000</u>
Financial assets not available to be used within one year	<u>100,000</u>
Total financial assets available for general expenditures within one year	<u><u>\$ 1,627,763</u></u>

**NOTE 5 – NET ASSETS WITH DONOR RESTRICTIONS**

The net assets with donor restrictions as of June 30, 2022, are related to funds designated by the Board for a special purpose or funds received with restrictions imposed on them by donors limiting their use to a specific purpose. Net assets with donor restrictions for the year ended June 30, 2022 are \$100,000.

**SCHOOL OF UNLIMITED LEARNING  
FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
NOTES TO FINANCIAL STATEMENTS (continued)**

**NOTE 6 – PROPERTY AND EQUIPMENT**

Property and equipment consisted of the following at June 30, 2022:

	Balances June 30, 2021	Additions	Deletions and Adjustments	Balances June 30, 2022
Buildings and improvements	\$ 421,901	\$ -	\$ -	\$ 421,901
Equipment	122,166	-	-	122,166
Total	544,067	-	-	544,067
Less accumulated depreciation	(385,994)	(22,873)	-	(408,867)
Property and equipment, net	\$ 158,073	\$ (22,873)	\$ -	\$ 135,200

Depreciation expense for the year ended June 30, 2022 was \$22,873 for grant funded property and equipment, and \$0 for organization funded property and equipment.

**NOTE 7 – PENSION PLAN**

FEOC contributes to a defined contribution pension plan which covers substantially all employees of the Organization. Contributions are based on years of service and does not allow contributions to be made if programs sponsored by federal, state or local government does not allow for funding of such benefits. The amount contributed by the Organization for the year ended June 30, 2022 was \$65,894.

**NOTE 8 – CONTINGENCIES**

Coronavirus Pandemic: Management has determined the events regarding the Novel Coronavirus (COVID-19) require disclosure in accordance with accounting standards. On March 4, 2020, Governor Newsom issued an emergency proclamation declaring a state of emergency in California due to COVID-19. The COVID-19 outbreak is ongoing, and the ultimate geographic spread of the virus, the duration and severity of the outbreak and the economic and other actions that may be taken by the government authorities to contain the outbreak or treat its impact are uncertain. A vaccination has been created and is being administered throughout the State, including the Organization's service area. The ultimate impact of COVID-19 on the operations and finances of the Organization remains unknown.



**SCHOOL OF UNLIMITED LEARNING  
FRESNO ECONOMIC OPPORTUNITIES COMMISSION**

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**SUPPLEMENTARY INFORMATION**

**SCHOOL OF UNLIMITED LEARNING  
FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2022**

The School of Unlimited Learning (SOUL) is a charter school that operates under the Fresno Economic Opportunities Commission (Fresno EOC). SOUL is chartered under the Fresno Unified School District. Consistent with the mission of Fresno EOC, SOUL's mission is to provide comprehensive learning experiences in a manner and environment that enables students to obtain the skills, knowledge and motivation to be self-directed, life-long learners as they mature towards self-sufficiency. SOUL is a comprehensive high school comprised of a classroom-based program and an independent study component. The academic program includes core classes, remedial classes, and career preparation classes. In the spring of 2017, SOUL received a full program accreditation by the Western Association of Schools (WASC) for the maximum full six-year period until June 30, 2023. SOUL was granted a five-year charter renewal, effective July 1, 2018 through June 30, 2023. By June 2018, nineteen of SOUL's core and elective courses were included on the University of California course approved list.

SOUL plans on offering a hybrid program for the 2021-2022 school year which consists of an Independent Study program and small in-person elective courses. Both the Independent Study program and in-person elective classes are located at 2336 Calaveras St., Fresno, 93721. Total teacher staffing for the 2021-2022 school year includes 11 full-time, credentialed teachers. While SOUL is open to any student who wishes to enroll, most students who enroll are those who have not responded well to the traditional classroom settings and methods of instruction. Supportive services such as case management, mental health counseling, truancy prevention, social/emotional intervention, and career counseling, coupled with Fresno EOC agency-sponsored health care, child care, and employment and training services help to remove barriers to success. Success for Life counseling is available to students and parents. Parent training is available throughout the year, where parents have access to a variety of community resources.

During the 2021-2022 school year, SOUL will continue in its efforts to assess, review, and revise current curriculum and instructional practices to further improve student academic achievement and prepare students for post-secondary experiences despite the setbacks due to COVID-19.

**SCHOOL OF UNLIMITED LEARNING  
FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
ORGANIZATIONAL STRUCTURE  
FOR THE YEAR ENDED JUNE 30, 2022**

The School of Unlimited Learning Charter School (SOUL) was established on July 1, 1998 as a charter school under the granting authority of the Fresno Unified School District provided on March 26, 1998. The charter number authorized by the State is 10-62166-1030642-C149.

During the 2021-22 school year, there were no changes in the applicable boundaries.

SOUL operates one comprehensive high school that is comprised of a classroom-based program and an independent study component. SOUL operates at one consolidated location.

Leadership is provided by the following individuals:

Emilia Reyes, Chief Executive Officer

Susan Lopez, Principal

SOUL's Governing Council Committee Appointments for 2022 were:

<b><i>VOTING MEMBERS</i></b>	<b><i>TARGET AREA OR TRI-PARTATE REPRESENTATIVE</i></b>	<b><i>EXPIRES</i></b>
ALLEN, TERRY, ED.D.	Retired Teacher Representative	n/a
AVILA, EDWARD	EOC Commissioner	Dec 2022
DAVIS, JEFF	Director, Employment and Training	n/a
FAILLA, RENA	Staff Representative, Guidance Coordinator	n/a
GAMEZ, DANIEL	Student Representative	n/a
GRIFFIN, COURTNEY	Staff Representative, Guidance Dean	n/a
HAIRSTON, SAM	Staff Representative, Career Services	n/a
LOPEZ, SUSAN	Staff Representative, Principal	n/a
METZLER, LARRY	Cultural Arts Rotary Interact Club	n/a
MORALES, MARIA AMARO	Parent Representative	n/a
OLAIS, FELICIA	FUSD Representative	n/a
PETROVICH, PhD, MICHAEL	Mental Health Representative	n/a
RIOJAS, CHUCK	Community Member	n/a
RODGERS, JIMI	EOC Commissioner	Dec 2023
SOLIZ, LEAH	Student Representative	n/a
STARKS, JEANNE	Chair, Law Enforcement, Juvenile Justice System	n/a
THOMAS, JANE	Director of EOC Health Services	n/a
WASHINGTON, BENITA	FSU Social Worker Representative	n/a

**SCHOOL OF UNLIMITED LEARNING  
FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
ORGANIZATIONAL STRUCTURE (continued)  
FOR THE YEAR ENDED JUNE 30, 2022**

The governing board for Fresno Economic Opportunities Commission (Fresno EOC), under which SOUL operates, is comprised of the following members:

<b>COMMISSIONER</b>	<b>TARGET AREA OR TRI-PARTATE REPRESENTATIVE</b>	<b>EXPIRES</b>
ARAMBULA, AMY	31ST Assembly District	Dec 2022
AVILA, ED	Juvenile Court	Dec 2022
BAINES, OLIVER	16th Congressional District	Dec 2022
BONNER, ALYSIA	Target Area F	Dec 2022
BROWN-JENKINS, ZINA	Head Start County-Wide Policy Council	Dec 2022
GARABEDIAN, JR., CHARLES	Board of Supervisors	Dec 2023
HAYES, LINDA R.	Target Area H	Dec 2022
HURTADO, JEWEL	Target Area C	Dec 2022
JAIME-MILEHAM, LUPE	Fresno County Superintendent of Schools	Dec 2022
KING, BRIAN	Mayor's Appointment	Dec 2023
LEON, REY	Target Area B	Dec 2022
MARTINEZ, DANIEL	Target Area D	Dec 2023
MARTINEZ, JAMES	Fresno Reel Pride	Dec 2023
MCALISTER, BRUCE	West Fresno Faith Based Organization	Dec 2023
MCCOY, BARIGYE	Board of Supervisors	Dec 2022
MITCHELL, LISA	Target Area E	Dec 2023
NEIL, SHERRY	Economic Development Corp	Dec 2022
PACHECO, ALENA	Target Area A	Dec 2023
PIMENTEL, ROBERT	SCCCD	Dec 2023
ROBLES, ITZI	SEFCEDA	Dec 2023
RODGERS, JIMI	Association of Black Social Workers	Dec 2023
TAYLOR, STEVEN	NAACP	Dec 2022
ZARATE, RUBEN	14th Senatorial District	Dec 2023
VACANT	Target Area G	Dec 2023

**SCHOOL OF UNLIMITED LEARNING  
FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
SCHEDULE OF BUDGETARY COMPARISONS  
FOR THE YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
<b>REVENUES</b>				
Revenue limit sources	\$ 2,431,332	\$ 2,431,332	\$ 2,264,832	\$ (166,500)
Other federal revenue	265,859	265,859	156,933	(108,926)
Other state revenue	416,588	416,588	375,185	(41,403)
Other local revenue	13,000	13,000	2,538	(10,462)
Total Revenues	3,126,779	3,126,779	2,799,488	(327,291)
<b>EXPENSES</b>				
Certificated salaries	1,099,560	1,099,560	1,116,429	(16,869)
Classified salaries	506,097	506,097	352,556	153,541
Employee benefits	504,324	504,324	475,028	29,296
Books and supplies	191,541	191,541	70,508	121,033
Services, other operating	825,257	825,257	701,960	123,297
Total Expenses	3,126,779	3,126,779	2,716,481	410,298
Other income (expenses)	-	-	(22,873)	(22,873)
Change in Net Assets	\$ -	\$ -	60,134	\$ 60,134
Net Assets, Beginning of Year			1,612,387	
Net Assets, End of Year			\$ 1,672,521	

**SCHOOL OF UNLIMITED LEARNING  
FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
SCHEDULE OF AVERAGE DAILY ATTENDANCE  
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>Second Period Report</u>	<u>Annual Report</u>
Secondary		
Classroom-based	-	-
Independent study	<u>167.08</u>	<u>168.09</u>
Total	<u><u>167.08</u></u>	<u><u>168.09</u></u>

**SCHOOL OF UNLIMITED LEARNING  
FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
SCHEDULE OF INSTRUCTIONAL TIME  
FOR THE YEAR ENDED JUNE 30, 2022**

Grade Level	Actual Minutes	Minimum Instructional Minutes Required	Number of Days Traditional Calendar	Status
9th Grade	N/A	N/A	N/A	N/A
10th Grade	N/A	N/A	N/A	N/A
11th Grade	N/A	N/A	N/A	N/A
12th Grade	N/A	N/A	N/A	N/A

As SOUL was on independent study during fiscal year 2021-22, instructional time is not required to be reported.

**SCHOOL OF UNLIMITED LEARNING  
FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>
Support and Revenues	\$ 2,796,697	\$ 2,987,063	\$ 2,799,488
Expenditures	(2,267,845)	(2,565,657)	(2,716,481)
Other Income/(Expenses)	<u>(23,127)</u>	<u>(25,738)</u>	<u>(22,873)</u>
Change in Net Assets	505,725	395,668	60,134
Net assets, Beginning of Year	744,905	1,250,630	1,612,387
Prior Period Adjustment	<u>-</u>	<u>(33,911)</u>	<u>-</u>
Net Assets, End of Year	<u><u>\$ 1,250,630</u></u>	<u><u>\$ 1,612,387</u></u>	<u><u>\$ 1,672,521</u></u>
Average Daily Attendance at P-2	<u>178.65</u>	<u>N/A</u>	<u>167.08</u>



**SCHOOL OF UNLIMITED LEARNING  
FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2022**

	Unaudited Actual	Audited Actual
Total revenue and other support	\$ 2,791,888	\$ 2,799,488
Total expenditures	(2,685,235)	(2,716,481)
Other income/(expenses)	-	(22,873)
Change in net assets	106,653	60,134
Beginning net assets	1,707,812	1,612,387
Ending net assets	\$ 1,814,465	\$ 1,672,521

**SCHOOL OF UNLIMITED LEARNING  
FRESNO ECONOMIC OPPORTUNITIES COMMISSION**

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**ADDITIONAL SUPPLEMENTARY INFORMATION**

**SCHOOL OF UNLIMITED LEARNING  
FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2022**

	Federal CFDA Number	Grant/Agreement Number	Federal Expenditures	Expenditures to Subrecipients
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>				
Pass through California State Department of Education: Child and Adult Care Food Program	10.558	10-62166-1030642-01	\$ 5,893	\$ -
<b>Total Department of Agriculture</b>			<u>5,893</u>	<u>-</u>
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>				
Passed through Fresno Unified School District:				
Title I, Part A Grants to Local Educational Agencies	84.010	S010A210005	51,947	-
Title II, Part A Improving Teacher Quality State Grants	84.367	S367A210005	7,282	-
Title IV, Part A Student Support and Academic Enrichment	84.424	S424A210005	13,574	-
Education Stabilization Fund (ESSER I)	84.425	S425D200016	<u>82,402</u>	<u>-</u>
<b>Total Department of Education</b>			<u>155,205</u>	<u>-</u>
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>				
Passed through California State Department of Community Services and Development:				
Community Services Block Grant	93.569	20F-3649	3,822	
Community Services Block Grant	93.569	21F-4010	<u>74,415</u>	<u>-</u>
<b>Total Department of Health and Human Services</b>			<u>78,237</u>	<u>-</u>
<b>TOTAL FEDERAL AWARDS</b>			<u>\$ 239,335</u>	<u>\$ -</u>

**SCHOOL OF UNLIMITED LEARNING  
FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2022**

**NOTE 1 – BASIS OF ACCOUNTING & PRESENTATION**

The Schedule of Expenditures of Federal Awards includes the federal grant activity of School of Unlimited Learning (the Organization), a project of Fresno Economic Opportunities Commission, and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

**NOTE 2 – INDIRECT COST RATE LIMITATION**

The Organization does not use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

**NOTE 3 – CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA)**

The CFDA numbers included in the accompanying Schedule of Expenditures of Federal Awards were determined based on the program name, review of the grant or contract information, and the Office of Management and Budget's Catalog of Federal Domestic Assistance.

**NOTE 4 – PASS-THROUGH ENTITY IDENTIFYING NUMBERS**

When Federal awards were received from a pass-through entity, the Schedule of Expenditures of Federal Awards show, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the Organization has either determined that no identifying number is assigned for the program or the Organization was unable to obtain an identifying number from the pass-through entity.

**NOTE 5 – SUBRECIPIENTS**

The Organization had no federal expenditures as presented in the Schedule of Expenditures of Federal Awards that were provided to subrecipients.



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

To the Board of Commissioners of  
School of Unlimited Learning  
Fresno Economic Opportunities Commission

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the School of Unlimited Learning (the Organization), a project of the Fresno Economic Opportunities Commission, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 9, 2022.

**Report on Internal Control over Financial Reporting**

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

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

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

**Report on Compliance and Other Matters**

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

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**Purpose of this Report**

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

HUDSON HENDERSON & COMPANY, INC.

A handwritten signature in blue ink that reads "Hudson Henderson & Company, Inc." in a cursive script.

Fresno, California  
December 9, 2022



## INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

To the Board of Commissioners of  
School of Unlimited Learning  
Fresno Economic Opportunities Commission

### Opinion on State Compliance

We have audited the School of Unlimited Learning's (the Organization), a project of the Fresno Economic Opportunities Commission, compliance with the types of compliance requirements described in the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* (K-12 Audit Guide), issued by the California Education Audit Appeals Panel, applicable to the Organization's statutory requirements identified below for the year ended June 30, 2022.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the state program for the year ended June 30, 2022.

### Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the State of California's *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in the *California Code of Regulations*, Title 5, section 19810 and following. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

### Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above, and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the state program.

### Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the State of California's *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of the state program as a whole.

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In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the State of California's 2021-2022 *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances;
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the State of California's 2021-2022 *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the Organization's compliance with the state laws and regulations applicable to the following items:

<u>Description</u>	<u>Procedures Performed</u>
California Clean Energy Jobs Act	No (see below)
After/Before School Education and Safety Program	No (see below)
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Yes
Immunizations	No (see below)
Educator Effectiveness	No (see below)
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	No (see below)
Expanded Learning Opportunities Program	No (see below)
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Yes
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	No (see below)

We did not test California Clean Energy Jobs Act, After/Before School Education and Safety Program, Immunizations, Educator Effectiveness, Career Technical Education Incentive Grant, Expanded Learning Opportunities Program, or Charter School Facility Grant Program because the Organization did not receive any funding from these sources for the year ended June 30, 2022.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identify during the audit.



### Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the State of California's *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

HUDSON HENDERSON & COMPANY, INC.

A handwritten signature in blue ink that reads "Hudson Henderson & Company, Inc." The signature is written in a cursive, flowing style.

Fresno, California  
December 9, 2022

**SCHOOL OF UNLIMITED LEARNING  
FRESNO ECONOMIC OPPORTUNITIES COMMISSION**

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**FINDINGS AND QUESTIONED COSTS**

**SCHOOL OF UNLIMITED LEARNING  
FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2022**

**SECTION I – SUMMARY OF AUDITORS’ RESULTS**

*Financial Statements*

Type of auditors' report issued:

Unmodified

Internal control over financial reporting

- |   |  |     |   |    |
|---|--|-----|---|----|
| <ul style="list-style-type: none"> <li>• Material weakness identified?</li> </ul>   | <div style="border-bottom: 1px solid black; width: 80px; margin: 0 auto;"></div> | Yes | <div style="border-bottom: 1px solid black; width: 80px; margin: 0 auto; text-align: center;">X</div> | No |
| <ul style="list-style-type: none"> <li>• Significant deficiency(ies) identified that are not considered to be material weaknesses?</li> </ul> | <div style="border-bottom: 1px solid black; width: 80px; margin: 0 auto;"></div> | Yes | <div style="border-bottom: 1px solid black; width: 80px; margin: 0 auto; text-align: center;">X</div> | No |

Noncompliance material to financial statements noted?

<div style="border-bottom: 1px solid black; width: 80px; margin: 0 auto;"></div>	Yes	<div style="border-bottom: 1px solid black; width: 80px; margin: 0 auto; text-align: center;">X</div>	No
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**SCHOOL OF UNLIMITED LEARNING  
FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)  
FOR THE YEAR ENDED JUNE 30, 2022**

**SECTION II – FINANCIAL STATEMENT FINDINGS**

There are no financial statement findings to be reported in accordance with *Government Auditing Standards*.

**SECTION III – FEDERAL AND STATE AWARD FINDINGS**

There are no federal or state award findings to be reported in accordance with the K-12 Audit Guide.

**SCHOOL OF UNLIMITED LEARNING  
FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2021**

**SECTION II – FINANCIAL STATEMENT FINDINGS**

**Finding 2021-001 – Material Weakness  
Financial Close & Reporting**

Condition:

During the audit of the Organization's financial statements, we identified material misstatements in the Organization's general ledger account balances which required material audit adjustments. These adjustments were noted in accrued compensation and benefits for the accrual of wages and compensated absences at year end.

Criteria:

In accordance with accounting principles generally accepted in the United States of America, adequate internal controls should be implemented to ensure that all assets, liabilities, revenues and expenses are properly recorded and reported. Furthermore, proper accounting principles should be applied to all financial closing accounts and processes, thus resulting in the proper presentation of all Organization activities and/or funds.

Cause:

The Organization lacked proper closing procedures and adequate review processes to ensure all account balances and transactions were properly recorded and reconciled at year-end.

Effect:

Material adjustments were identified through audit procedures performed which resulted in adjustments to accrued compensation and benefits to ensure proper presentation in accordance with generally accepted accounting standards.

Recommendation:

We recommend that the Organization continue to work on clarifying roles and responsibilities during the year-end closing process, enhancing the process to ensure that all accounting records are properly reflected in the financial statements prior to the commencement of the audit.

Management Response:

Fiscal year 2021 provided a number of challenges and changes including coronavirus, sheltering in place, and several key staffing changes within the Fresno EOC Finance Department.

Fresno EOC has instituted several leadership and financial changes to address these issues. Fresno EOC hired new leadership, a chief financial officer and an executive director, respectively.

Current Year Status: Implemented.

**SECTION III – FEDERAL AND STATE AWARD FINDINGS**

There are no federal or state award findings to be reported in accordance with the K-12 Audit Guide.



## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> April 6, 2023	<b>Program:</b> Head Start 0 to 5
<b>Agenda Item #:</b> 12F1	<b>Director:</b> Rosa M. Pineda
<b>Subject:</b> Head Start 0 to 5 Recruitment and Enrollment Policy	<b>Chief Executive Officer:</b> Emilia Reyes

### Recommended Action

The Head Start County-Wide Policy Council recommends full Board consideration of the Head Start 0 to 5 Recruitment and Enrollment Policy.

### Background

Per Head Start Program Performance Standards (HSPPS) 1302.13 a program must develop and implement a recruitment process designed to reach those most in need of services. In addition, a program must include specific efforts to actively recruit children with disabilities and other vulnerable children, such as homeless children and children in foster care.

Annually, the Head Start 0 to 5 Recruitment and Enrollment Policy is reviewed and updated with the County-Wide Policy Council ERSEA Committee. This process affords staff and parents the opportunity to ensure that we are recruiting and accepting children most in need of Head Start 0 to 5 services. In addition, the Recruitment and Enrollment Policy is utilized to train and support staff.

On January 22, 2023, staff met with the County-Wide Policy Council (CWPC) ERSEA Committee to review and make changes to the Recruitment and Enrollment Policy. Recommended changes were presented and approved by the County-Wide Policy Council on February 7, 2023.

### Fiscal Impact

Not Applicable.

### Conclusion

If approved by the full Board, staff will begin to utilize the Head Start 0 to 5 Recruitment and Enrollment Policy to guide and recruit children for the Program Year 2023-2024. If not approved, staff will review and make revisions accordingly to obtain full Board approval.



Early Care  
&  
Education

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## **POLICY: RECRUITMENT AND ENROLLMENT POLICY Part § 1302 Subpart A**

Eligible children will be enrolled in Fresno EOC Head Start 0 to 5 Program regardless of race, sex, creed, color, national origin, or disability.

### **I. COMMUNITY ASSESSMENT**

Fresno EOC Head Start 0 to 5 uses the information from the Community Assessment in the Recruitment & Enrollment for:

- A. Determining the program options that will be implemented.
- B. Determining the recruitment areas that will be served by the grantee.
- C. Determining appropriate locations for centers and the areas to be served by the Home Base program option.
- D. Identifying family and community strengths and concerns and the support network of resources.
- E. Identifying the number of Early Child Care Providers and/or potential partners that will assist our program to meet funded enrollment levels.

### **II. RECRUITMENT**

The goal of recruitment is to achieve 100% enrollment at both center and home base options.

- A. Although recruitment is the responsibility of all Fresno EOC Head Start 0 to 5 staff, Family Services staff, Home Base staff and Special Education staff take the lead in recruitment efforts.
- B. Applications for enrollment in the Fresno EOC Head Start 0 to 5 Program will be accepted year-round.
- C. An active recruitment drive will be conducted by the Family Services staff, Home Base staff and Special Education/Inclusion staff during the months of February through July.
- D. Recruitment efforts include the following: Fresno EOC Website Online Referrals, dDistribution of flyers and posters to businesses, churches, health care providers, etc., door to door recruitment in target areas/neighborhoods, participation in community events, block parties, presentations at regional, community and service organizations that provide services to children and families and, utilizing Public Service Announcements through media outlets.

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### **III. ELIGIBILITY**

#### **A. Age**

- 1. All applicants -will be required to provide proof of a child's age by birth certificate or court document. -If providing such documents creates a barrier for the family, other documents will be considered on an individual basis.
- 2. To be eligible for Fresno EOC Head Start 0 to 5 services (Must be pregnant or have a child under 5 years of age. For Head Start, (Child must be at least 3 years old or turn 3 years old on September 1<sup>st</sup>. To be eligible for Early Head Start, applicant must be pregnant or have a child under 3 years of age. For Head Start, child must be at least 3 years old or turn 3 years old by September 1<sup>st</sup>.

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3. Fresno EOC Head Start **0 to 5** children in braided California State Preschool Program (CSPP) must turn -3 years old on or before September 1<sup>st</sup> to be considered for enrollment in our extended hours/braided programs.
4. Children who will be entering public school the following school year are given priority for enrollment based on selection points.
5. All Fresno EOC Early Head Start children will be given priority for enrollment based on selection points.

**B. Income Eligibility Requirements**

1. As defined in the Head Start Program Performance Standards §1302.12 (c) a child is eligible if:
  - a) The family's income is equal to or below the Federal Poverty Guidelines, or
  - b) The family is eligible or, in the absence of child care, would be potentially eligible for public assistance.
  - c) The child is homeless, or
  - d) The child is in foster care.

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**C. Additional Allowances for Programs Over Income Eligibility Requirements**

1. As defined in §1302.12 (d) (1) (2) and after outreach to ensure we are meeting the needs of all eligible children.
  - a) Families whose income is between 100 -and 130 percent of the Federal Poverty Guidelines will be considered for enrollment per the Selection Criteria. These families can only make up to 35 percent of our program's enrollment.
  - b) Families whose income is above 130 percent of the Federal Poverty Guidelines will be considered for enrollment per the Selection Criteria. -These families can only make up to 10 percent of our program's enrollment.

**D. Verifying Eligibility**

1. The total family income to be used in determining the eligibility of new children in the program should be based on the prior calendar year, or the 12 month period immediately preceding the month in which the application or reapplication for enrollment in Fresno EOC Head Start **0 to 5** is made, whichever more accurately reflects the family's needs.
2. The family income must be verified by the Fresno EOC Head Start **0 to 5** Program before determining that a child is eligible to participate in the program.
3. Parents/Guardians shall be required to provide verification of income by presenting to Fresno EOC Head Start **0 to 5** staff income verification which shall include the collection of any of the following: Individual Income Tax Form 1040, W-2 forms, documentation showing current status as recipients of public assistance, or pay stubs, ~~pay envelopes~~, written statement from employers with year-to-date income. (Refer to the Definition of Income)
4. A Head Start **Eligibility Verification form** ~~An Eligibility Determination Record~~ will be attached to the enrollment application and signed by the employee identifying the family's income and how the family's total income was calculated.
5. Children from families that are homeless or children that are in foster care are considered income eligible.
6. ~~If~~ If a child is determined eligible and is participating in a **Early Head Start** Program, he or

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she will remain eligible until the child ages out. If a child is determined eligible and is participating in a Head Start Program, he or she will remain in-eligible through the end of the succeeding program year through the end of the succeeding program year except that the Head Start program may choose not to enroll a child when there are compelling reasons for the child not to remain in Head Start, such as when there is a change in the child's family income and there is a child with a greater need for Head Start services.

7. Fresno EOC Head Start children who will be enrolling for a 3<sup>rd</sup> year of Head Start must verify eligibility again.
8. When a child moves from the Fresno EOC Early Head Start Program to Fresno EOC Head Start, the family income must be re-verified. At the Parent/Guardian's request, Fresno EOC Head Start 0 to 5 will ensure, whenever possible, that the child receives Head Start 0 to 5 services until enrolled in school, seamless services 0 to 5 years.

#### E. Children With Disabilities

1. Every effort will be made to ensure that children who have a certifiable disability are enrolled in order to meet the mandated 10% disability requirement.
2. The same policies governing the Fresno EOC Head Start Program eligibility requirements apply to children with disabilities as to all children served in Fresno EOC Head Start 0 to 5.
3. No child may be denied admission to Fresno EOC Head Start 0 to 5 solely on the basis of the nature or extent of a disabling condition unless there is a clear indication that such a program experience may not be in the best interest of the child.
4. Fresno EOC Head Start and transitioning Early Head Start children with verified disabilities who meet eligibility requirements and whose parents desire the child's participation will be given every opportunity to participate in the program.

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#### F. Compliance of Eligibility Regulations

1. 4.) Failure of staff to follow the above written policy and who intentionally violate Federal and program eligibility determination regulations are subject to disciplinary actions as outlined in the Fresno EOC Personnel Policies and Procedures Manual.

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#### G. Training on Eligibility

1. A program must train all governing body, policy council, management and staff who determine eligibility on applicable federal regulations and program policies and procedures annually.
2. A program must train staff members who make eligibility determination within 90 days of hiring new staff. -Ongoing training will be provided on an individual and group basis. -Annual training takes place in the first quarter of the calendar year.
3. Governing body and policy council members must be trained within 180 days of the beginning of the term of a new governing body or policy council.

### IV. SELECTION CRITERIA

- A. To ensure the neediest families are enrolled in the program, Fresno EOC Head Start 0 to 5 uses a point based Selection Criteria form based on family income, age, other factors, disability and parental status to select children for enrollment in the Fresno EOC Head Start 0 to 5 Program, including maintaining a waiting list that ranks children according to the Selection Criteria.
- B. Parents/Guardians can choose which program option best fits their family's need (Center Base or Home Base). -If Parents/Guardians with more than one child choose to enroll each child in a different program option, the Parents/Guardians must choose the governance program in which to exercise their governance parental right (Center Base or Home Base).

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- C. The Selection Criteria form will be presented annually to the Eligibility, Recruitment, Selection, Enrollment and Attendance (ERSEA) Committee for review and proposed changes. If revisions are proposed, the revisions will be presented on a separate occasion for approval to both the County-Wide Policy Council (CWPC), ~~Planning and Evaluation Committee~~ and the Fresno EOC Board.
- D. Family Services/Home Base staff will complete the Selection Criteria ~~for every applicant form and total the points for each child. The Selection Criteria form will be submitted to the Information Systems staff to be entered into the ChildPlus system.~~ ChildPlus -reports will be used by Family Services/Home Base staff, to assure that the highest ranked children enter the program as vacancies occur.
- E. When a vacancy becomes available for a class that has been designated ~~by age, either Infant, Toddler or 4-year old class, a 3 or 4 year old class,~~ the next highest ranked ~~3 or 4 year old~~ child from the wait-list will be considered for enrollment as classroom ratios allow. The age for a classroom is determined during program option approval by the ~~ERSEA Committee, CWPC, Planning and Evaluation Committee~~ and Fresno EOC ~~B~~board.
- F. Children who have been enrolled in Fresno EOC ~~Early Head Start or Fresno EOC~~ Head Start ~~0 to 5~~ and are not kindergarten eligible, ~~are~~ may be eligible for continuing enrollment ~~regardless of the point ranking in the Selection Criteria,~~ unless there are compelling reasons for the child not to remain in ~~the program.~~ Head Start 0 to 5 such as when there is a change in the child's family income and there is a child with a greater need for Head Start 0 to 5 services.

#### V. ENROLLMENT

##### A. Immunizations

1. Parents/Guardians shall be required to show proof that a child has received all immunizations required by state law or are up to date according to age. Immunizations shall be verified by submitting the child's immunization record that has been completed by either a recognized clinic or physician's office.

##### B. Target Area Applicants

1. All Target Area applicants who permanently reside within the target area boundaries shall be given priority to enroll in the local Fresno EOC Head Start ~~0 to 5~~ Center Base or Home Base Program option.

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##### C. Out-of-Target Area Applicants

1. Children with disabilities will be considered for enrollment in the out of target program on an individual basis.
2. Eligible children will be considered for enrollment in the out of target program on an individual basis. Priority will be given to:
  - a)- Parents/Guardians are attending school, job training program or employed and the babysitter resides in the area. Written verification may be required.
  - b)-Transportation will not be provided.

##### D. Children of Fresno EOC Head Start ~~0 to 5~~/Early Head Start Employees

1. No Fresno EOC Head Start ~~0 to 5~~/Early Head Start employee shall be allowed to enroll his/her children in the Fresno EOC Head Start ~~0 to 5~~/Early Head Start Program. This includes any child that a Fresno EOC Head Start ~~0 to 5~~/Early Head Start employee has legal guardianship and/or power-of-attorney.
2. The only exception will be if -the employees' child is in the program prior to his/her Parent/Guardian being employed by Fresno EOC Head Start ~~0 to 5~~/Early Head Start. The child will be allowed to remain in the program for the current year only and under the following conditions:

- a) Parent/Guardian will relinquish Head Start 0 to 5 Program governance rights.
  - b) If the child's Parent/Guardian is a classroom employee, the child will not be allowed to remain in the same class with the Parent/Guardian unless the center is a one-class center.
- E. Children Who Are Relatives of Fresno EOC Head Start 0 to 5/Early Head Start Employees
1. If the child is eligible in accordance to Fresno EOC Head Start 0 to 5 Recruitment and Enrollment Policy, he/she will be considered for enrollment in the Fresno EOC Head Start 0 to 5 Program.
  2. The child shall not be in the same class as the related employee unless the center is a one-class center. The Parent/Guardian will relinquish Head Start 0 to 5 Program governance rights.
- F. Volunteers

1. ~~Center Base~~ volunteers must clear immunizations to participate in classroom setting in accordance with Health and Safety Code 1596.7995.
2. Beginning January 1, 2022, all volunteers in classrooms or working directly with children other than their own must be fully vaccinated for COVID-19, other than those volunteers:
  - a) For whom a vaccine is medically contraindicated;
  - b) For whom medical necessity requires a delay in vaccination; or
  - c) Who are legally entitled to an accommodation with regard to the COVID-19 vaccination requirements based on an applicable Federal law.
3. Those granted an accommodation outlined in paragraph (a)(1) of this section must undergo SARS-CoV-2 testing for current infection least weekly with those who have negative test results to remain in the classroom or work directly with children. Those with positive test results must be immediately excluded from the facility, so they are away from children and staff until they are determined to no longer be infectious. ~~volunteers must present proof of full vaccination for COVID-19.~~

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<u>Revised and approved by CWPPC/CWPC</u>	<u>Approved by Fresno EOC Board of Commissioners</u>
[3/18/81] [5/20/81] [1/16/85] [7/15/87] [7/13/88] [8/15/90] [6/28/96] [3/10/99] [1/16/02] [3/16/05] [2/15/06] [2/21/07] [R 7/20/11] [R 1/23/13] [5/20/15] [3/16/16] [2/15/17] [03/21/18] [2/20/19] [02/07/23]	[6/24/81] [2/27/85] [9/23/87] [9/28/88] [R 8/17/11 - 9/28/11] [R 03/27/13] [6/24/15] [4/27/16] [3/22/17] [4/18/18] [3/9/19]

Reviewed and approved by CWRPC/CWRP	Approved by Freese EOC Board of Commissioners
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RECRUITMENT AND ENROLLMENT POLICY 2021 (DRAFT)19 FINAL\mny\je\CO - POLICIES & PROCEDURES (ADMIN)



## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> April 6, 2023	<b>Program:</b> Head Start 0 to 5
<b>Agenda Item #:</b> 12F2	<b>Director:</b> Rosa M. Pineda
<b>Subject:</b> Head Start 0 to 5 COVID-19 Mitigation Policy	<b>Chief Executive Officer:</b> Emilia Reyes

### Recommended Action

The Head Start County-Wide Policy Council recommends full Board consideration of the Head Start 0 to 5 COVID-19 Mitigation Policy.

### Background

On January 6, 2023 the Administration for Children and Families (ACF) published its Final Rule, Mitigating the Spread of COVID-19 (Coronavirus Disease 2019) in Head Start Programs. This Final Rule removes the universal masking requirement for individuals 2 years and older. It also requires Head Start programs to have an evidenced-based COVID-19 (Coronavirus Disease 2019) mitigation policy, developed in consultation with their Health Services Advisory Committee (HSAC). The vaccination and testing requirements at 45 CFR §§[1302.93](#) and [1302.94](#) are still under review and remain in effect.

A mitigation policy was created and reviewed with the Health Services Advisory Committee (HSAC) along with John Zweifler, a Health Consultant from Fresno County Public Health Department on January 24, 2023. The mitigation policy outlines what Head Start 0 to 5 will be doing regarding vaccinations, masking, COVID-19 screenings, testing, quarantining, isolating, reporting, cleaning, meal services and ventilation procedures. It also delineates the High, Medium, and Low COVID-19 rates.

The Health Services Manager, Marie Sani presented the Head Start 0 to 5 COVID-19 Mitigation Policy to the County-Wide Policy Council on March 7, 2023, where she explained and answered questions parents, staff, and commissioners had regarding the mitigation policy. Approval was granted and therefore moved forward for full EOC Board approval.

### Fiscal Impact

Not Applicable.

### Conclusion

If approved by the full Board, staff will begin to implement the Head Start 0 to 5 COVID-19 Mitigation Policy. If not approved, staff will review and make revisions accordingly to obtain full Board approval.



## COVID-19 MITIGATION POLICY

**Head Start Program Performance Standards (HSPPS) at 45 CFR §§1302.93 and 1302.94 remain in effect. The Final Rule requires Head Start programs to have an evidence-based COVID-19 mitigation policy, developed in consultation with their Health Services Advisory Committee (HSAC).**

This policy is scaled to the community Covid levels that we have in our county. It was finalized after incorporating feedback from our Health Services Advisory Committee.

The Fresno EOC Head Start 0 to 5 will continue operations using the recommended mitigation guidelines that are informed by:

- Fresno County Department of Public Health (FCDPH) website and FCDPH consultants
- California Department of Social Service Community Care Licensing (CCL)
- Centers for Disease Control (CDC)
- California Department of Public Health
- Fresno EOC managers and administrators
- Office of Head Start (OHS)
- HSAC Health Services Advisory Committee

Since the start of the pandemic Fresno EOC Head Start 0 to 5 has been following the below guidance.

1. Required primary series vaccinations for all staff and volunteers, and recommended for children 2 years of age and older.
2. Universal masking of all children 2 and older. We instituted a Mask Campaign and received mask donations from around the country. Since universal masking has been dropped, universal masking is no longer required but is still recommended (see matrix).
3. Implemented COVID screeners for staff and volunteers.
4. Required Weekly Mandated testing of unvaccinated staff with assistance from the African-American Coalition. This was dropped in August of 2020 after guidance from the Fresno County Department of Public Health.
5. Isolation and quarantining of staff and children with + Covid tests.
6. Reporting cases of COVID to DPH SPOT website, Human Resources and later in the pandemic if three or more cases, Community Care Licensing.
7. We developed a Sanitation Schedule for staff to use for infection control and prevention.
8. Switched to individual plating as a prevention strategy instead of family style.
9. Ventilation – Filters were installed and a ventilation risk reduction strategy was adopted.

Based on guidance from the Office of Head Start and the local FCDPH, as well as CDPH CCL and CDC, Fresno EOC Head Start is modifying the above mitigation strategies as described in the following grid.

**See page 2-3 for our grid to Mitigate COVID using the CDC COVID Community levels**



## MITIGATION PREVENTION MEASURES

### Mitigating the spread of COVID-19 using Local COVID Community Levels

- **Health Manager will check the Fresno County Department of Public Health (FCDPH) website weekly on Thursday and email the Early Childhood Education Specialist (ECE) the present community level to determine the prevention strategy to be used below.**

<b>Prevention Strategy</b>	<b>High COVID &gt;20</b>	<b>Medium COVID 10-20</b>	<b>Low COVID rate &lt;10</b>
<b>Vaccination</b>	Primary series required for staff and volunteers. All staff, volunteers and children recommended to remain up to date with immunizations including boosters when recommended.	Primary series required for staff and volunteers. All staff, volunteers and children recommended to remain up to date with immunizations including boosters when recommended.	Primary series required for staff and volunteers. All staff, volunteers and children recommended to remain up to date with immunizations including boosters when recommended.
<b>Masking</b>	<p>Wear a well-fitting mask if you are not otherwise excluded but have symptoms, or for 10 days following a positive test.</p> <p>Wear a well-fitting mask x 10 days after last exposure to someone with COVID-19.</p> <p>Everyone to wear mask if outbreak of 3 or more cases.</p> <p>Everyone is supported in their decision to wear or not wear a face covering.</p>	<p>Wear a well-fitting mask if you are not otherwise excluded but have symptoms, or for 10 days following a positive test.</p> <p>Wear a well-fitting mask x 10 days after last exposure to someone with COVID-19.</p> <p>Everyone to wear mask if outbreak of 3 or more cases.</p> <p>Everyone is supported in their decision to wear or not wear a face covering.</p>	<p>Wear a well-fitting mask if you are not otherwise excluded but have symptoms, or for 10 days following a positive test.</p> <p>Wear a well-fitting mask x 10 days after last exposure to someone with COVID-19.</p> <p>Everyone to wear mask if outbreak of 3 or more cases.</p> <p>Everyone is supported in their decision to wear or not wear a face covering.</p>
<b>COVID Screeners</b>	Screen with posted questionnaires regarding fever >100.4 or chills, or new or worsening trouble breathing or cough During outbreak, staff to screen students/parents regarding fever >100.4 or chills, or new or worsening trouble breathing or cough	Screen with posted questionnaires regarding fever >100.4 or chills, or new or worsening trouble breathing or cough Staff continue to report to supervisor if they will be out ill.	Screen with posted questionnaires regarding fever >100.4 or chills, or new or worsening trouble breathing or cough Staff continue to report to supervisor if they will be out ill.

Prevention Strategy	High COVID >20	Medium COVID 10-20	Low COVID rate <10
	Staff continue to report to supervisor if they will be out ill.		
<b>COVID Testing</b>	Test prior to return to school if fever >100.4 or chills, or new or worsening trouble breathing or cough. Test prior to return if less than 10 days since diagnosed with COVID-19. OTC rapid antigen testing acceptable. School to have capacity for onsite rapid antigen testing.	Test prior to return to school if fever >100.4 or chills, or new or worsening trouble breathing or cough. Test prior to return if less than 10 days since diagnosed with COVID-19. OTC rapid antigen testing acceptable. School to have capacity for onsite rapid antigen testing.	Test prior to return to school if fever >100.4 or chills, or new or worsening trouble breathing or cough. Test prior to return if less than 10 days since diagnosed with COVID-19. OTC rapid antigen testing acceptable. School to have capacity for onsite rapid antigen testing.
<b>Quarantining COVID cases- guidance for close contacts</b>	Wear a well-fitting mask x 10 days after last exposure to someone with COVID-19. Everyone to wear mask if outbreak of 3 or more cases.	Wear a well-fitting mask x 10 days after last exposure to someone with COVID-19.	Wear a well-fitting mask x 10 days after last exposure to someone with COVID-19.
<b>Isolation</b>	Stay home if test positive for 5 days. May return after 6 <sup>th</sup> day if test negative and wearing mask through day 10. Remain at home through day 10 if test positive.	Stay home if test positive for 5 days. May return after 6 <sup>th</sup> day if test negative and wearing mask through day 10. Remain at home through day 10 if test positive.	Stay home if test positive for 5 days. May return after 6 <sup>th</sup> day if test negative and wearing mask through day 10. Remain at home through day 10 if test positive.
<b>Reporting</b>	Report outbreaks of more than 2 cases to CCL. Report 20 cases to the Fresno Department of Public Health.	Report outbreaks of more than 2 cases to CCL. Report 20 cases to the Fresno Department of Public Health.	Report outbreaks of more than 2 cases to CCL. Report 20 cases to the Fresno Department of Public Health.
<b>Cleaning</b>	Use sanitation schedule	Cleansing between classes and cohorts	Clean using health and hygiene schedules
<b>Meal service</b>	Individual plating of meals	Family style meals	Family style meals
<b>Ventilation Improvements</b>	Add strategies when feasible such as fans to blow air out of areas, opening windows to increase ventilation, or placement of HEPA filters	Maintain filters and ventilation improvements	Maintain filters and ventilation improvements



**Recommendations noted above were adopted from the following with modifications based on local considerations:**

CDC.gov

CDC Center for Disease Control and Prevention COVID-19 by county

Guidance for Child Care Provider and Programs March 12, 2022

Guidance for Child Care Providers and Programs: Question and answers July 22,2022

Guidance for Child Care Providers and Programs Oct. 21, 2022

County of Fresno Department of Public Health news release August 13, 2020 COVID 19 return to work guideline for Fresno County clearance testing is neither needed nor recommended.

California Department of Public Health Guidance for local jurisdictions on Isolation and Quarantine of the General Public Nov 9, 2022

California Department of Public Health a Guidance for the use of Face Coverings September 20,2022

Department of Social Services All child care facility licensee's and providers Nov. 23, 2021 Face cover requirements

For Fresno EOC Head Start 0 to 5 Use Only		
Reviewed by Health Services Advisory Committee (HSAC)	Approved by County-Wide Policy Council (CWPC)	Approved by Fresno EOC Board of Commissioners
[01/24/23]	[03/07/23]	



## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> April 6, 2023	<b>Program:</b> Head Start 0 to 5
<b>Agenda Item #:</b> 12F3	<b>Director:</b> Rosa M. Pineda
<b>Subject:</b> Program Update Report (PUR) for January 2023	<b>Chief Executive Officer:</b> Emilia Reyes

### Recommended Action

The Head Start County-Wide Policy Council recommends full Board consideration of the Head Start 0 to 5 January 2023 Monthly Program Update Report.

### Background

As per mandate, Head Start agencies provide monthly updates to the Board and Policy council, written as required by the Head Start Act of December 12, 2007, Section 642 Powers and Functions of Head Start Agencies (d) Program Governance Administration, (2) Conduct of Responsibilities, (A) through (I).

Below is a reference to the requirement.

*(2) Conduct of Responsibilities – Each Head Start agency shall ensure the sharing of accurate and regular information for use by the governing body and policy council, about program planning, policies, and Head Start agency operations. . .*

The report includes all areas mandated by the Head Start Act, not reported elsewhere: (B) monthly program activity summaries; (C) program enrollment reports; (D) monthly reports of meals and snacks provided through the U.S. Department of Agriculture; (H) communication and guidance from the Secretary of Health and Human Services.

The excluded information reported separately includes: (A) monthly financial reports including credit cards, (E) financial audit report, (F) annual Self-Assessment (G) community-wide strategic planning (Community Assessment) and the (I) Annual Program Information Report (PIR).

The January 2023 Program Update Report is attached for review.

### Fiscal Impact

Not Applicable.



## **Conclusion**

If approved by the full Board, the September and October PUR will be retained for record keeping to verify the County-Wide Policy Council and the Fresno EOC Board of Commissioners had timely and accurate information to ensure programmatic and fiduciary accountability of Fresno EOC Head Start 0 to 5.



**BOARD OF COMMISSIONERS  
PROGRAM UPDATE REPORT  
REPORT MONTH: JANUARY 2023**

**I. Head Start 0 to 5**

Program Information Summary:

1. January 2, 2023 – New Year's Day Holiday was observed. All Head Start 0 to 5 offices and sites were closed in observance.
2. January 11, 2023 – ERSEA Committee met with staff and parents to review ERSEA policies and documents.
3. January 16, 2023 – Martin Luther King Jr. Holiday was observed. All Head Start 0 to 5 offices and sites were closed in observance.
4. January 20, 2023 – New Employee Orientation took place for seven new staff.
5. January 24, 2023 – The Head Start Advisory Committee met and approved the Head Start COVID-19 Mitigation Policy.
6. January 25, 2023 – Head Start 0 to 5 Tri-annual Self-Assessment Training took place at Franklin Head Start.

**II. Communication and Guidance from the United States Health and Human Services (HHS) Secretary:**

On January 6, 2023 U.S. Department of Health and Human Services, Administration for Children and Families, Office of Head Start issued communication Mitigating the Spread of COVID-19 in Head Start Programs by approval of the final rule. This final rule removes the requirement for universal masking for all individuals ages 2 and older and requires that Head Start programs have an evidence-based COVID-19 mitigation policy, developed in consultation with their Health Services Advisory Committee. This final rule does not address the vaccination and testing requirement, which is still under review. The vaccine requirement remains in effect. This final rule is effective January 6, 2023.

**III. Early Head Start**

Program Information Summary:

1. Continue to recruit for vacant positions for Center Base and Home Base program options.
2. Valley Children's Hospital interns continue to participate in home visit observations.
3. Home Base supervisors continue with coaching support sessions from the Gentry Team.

Early Head Start Enrollment/ADA Reports/Wait List:

Monthly Enrollment: 255; Monthly ADA: Center Base: 80.63%, Home Base: N/A%

Wait List Total: 188

Total enrollment for Early Head Start (EHS) for the month of January 2023 is 255. The overall funded enrollment is 478, to which we have a total of 249 vacancies (96 for CB and 153 for HB). We currently have 84 families waitlisted (50 for CB and 29 for HB). Of those, 17 families on the waitlist are over income. EHS is also facing staff shortages in the following service areas: Education Services, Family/Community Services, Home Base. The Early Head vacancies are the following; Home Base- 4 and Center Base-12. In addition to staff shortage, low enrollment in EHS is due to pending CB sites that are scheduled to open, but are pending Community Care Licensing approval and/or city permits (Clinton/Blythe, Eric White and Mendota). Even so, we continue to collaborate and partner with local agencies that provide services to pregnant teens, mothers, and/or prenatal care services to inform them of our Early Head Start Program. Analysis of all areas below the recommended 85% ADA, if any, has been done.

Early Head Start Meals/Snacks:

Total Children: Breakfasts: 368 Lunches: 442 Snacks: 385

**IV. Head Start**

Program Information Summary:

1. January 3 – January 6, 2023 – Case Conference week for Head Start sites.
2. January 9, 2023 – Classes resumed, as children returned to school from Winter Break.
3. Continue to recruit for vacant positions for Education, Family/Community, and Inclusion Services.
4. January 19, 2023 – Meeting was held with Paul Reimer, AIMS director to discuss the continued partnership to promote STEAM learning for staff and children.

Head Start Enrollment/ADA Reports/Wait List:

Monthly Enrollment: 1,629; Monthly ADA: Center Base 80.56%; Home Base: N/A%

Wait List Total: 432

Total Head Start (HS) enrollment for January 2023 is 1629. Our overall funded enrollment is 2112, to which we have a total of 536 vacancies (496 for CB and 40 for HB). We continue to recruit families and have a waitlist of 416 children, 183 families on the waitlist are over-income and 210 are three-years old. At this time, due to licensing requirements we can only enroll 9 three - year olds per regular class or 17 for a designated 3- year old class. In addition, we continue to face a



Fresno EOC  
Head Start  
0 to 5

Early Care  
&  
Education

## BOARD OF COMMISSIONERS PROGRAM UPDATE REPORT

shortage of staff across the following service areas: Education Services, Family/Community Services, Health Services, and Home Base. The Head Start vacancies are the following; Central Office- 3, Education Services- 84, Health Services- 1, Family/Community Services-27, Support Services- 1, and Home Base-1. Staff shortage continues to impact us where classes have had to be cancelled and current staff are having to cover multiple sites to serve enrolled children and families. In addition, several sites/classrooms (Dakota Circle- new building, Estelle Dailey, Madison, and Mendota) have been closed due to delays with construction, repairs, Community Care Licensing, and/or city permits. Children and families currently enrolled at Estelle Dailey, Madison, and Mendota are being provided with Home Base services until the center re-opens for in-person services. Ongoing efforts to recruit children for the current year continue by way of canvassing, participating in community events and facilitating presentations in the community. Analysis of all areas below the recommended 85% ADA, if any, has been done.

### Head Start Meals/Snacks:

Total Children: Breakfasts: 13.680 Lunches: 16.293 Snacks: 12.703

Submitted by:

Rosa M. Pineda  
Head Start Director

Nidia Davis  
Program Support Director

(JANUARY 2023 BOARD PUR REPORT) BW 03/08/23 ~ CWPC (2022-2023 (PUR (BOARD))) ~

**Fresno EOC/Local Conservation Corps  
Advisory Board  
June 15, 2022**

Ed Avila	P	Lisa Mitchell	A
David Clark	A	Carmen Romero	P
Brian King	A	Sharon Weaver	P
Bruce McAlister	P	LCC/YouthBuild Senate Council President or Representative	p
Ken McCoy	A		

**Staff:**

Shawn Riggins, LCC Director  
 Jeff Davis, Training & Employment Services Division Director  
 Elisa Sgambellone, Senior Services Manager  
 Caroline Garcia, YouthBuild Program Manager  
 Julio Lopez, Recycling Program Manager  
 Jay Fitzpatrick, Solar Manager  
 Alicia Garcia, Administrative & Operations Manager

**I. WELCOME AND CALL TO ORDER**

Shawn Riggins, LCC Director, called the meeting to order at 12:046 p.m.

**II. ROLL CALL**

Roll call was called.

**III. CHAIRPERSON SELECTION**

Item tabled to next Advisory Board Meeting on August 17, 2022

**IV. APPROVAL OF MINUTES**

The February 24, 2022 minutes were approved. M/S/C McAlister/Romero.

**V. YOUTHBUILD CHARTER SCHOOL OF CALIFORNIA 2022 GRADUATION**

Elisa Sgambellone, LCC Assistant Director provided an overview of the Charter School of California (YCSC). YCSC provides high school diploma courses at 18 sites, mostly in the Los Angeles area since 2008. It is accredited by the Western Association of Schools and Colleges, and serves individuals 18-29 years of age at the Fresno site. LCC's partnership with YCSC began in 2009, and the school must have a YouthBuild program on site, and able to accommodate program scheduling needs. YCSC at the Fresno site operates on a 50/50 model which means that students are in the classroom one week and in the field the opposite week. YCSC students also receive work experience credit for the time they spend in the field. YCSC students at the LCC have the opportunity to earn up to five credits per class per trimester as they work toward a high school diploma; making attendance extremely important. They are also eligible to receive counseling and wraparound services. YCSC's student body consists of corpsmembers and full time/classroom-based students, and the academic year consists of three trimesters with three Authentic Performance Tasks (APTs) each, for a total of nine per school year. Each APT has four competencies/skills that students must meet: 1. Effort, 2. Completeness, 3. Quality of Work, and 4. Attendance and Participation. Students earn a grade on their APT; grade determines the credits awarded for the subject. If an APT is incomplete students must repeat the class.

Since returning to in person instruction, classrooms look a little different. Desks have been modified with partitions for COVID safety, and students sanitize them when they come in and when they leave. Chromebooks are checked out at the start of the school day to complete assignments using Google Classroom and Schoology. As the students are now more familiar with technology such as Zoom and email, there is flexibility in case there is a need to return to distance learning. YCSC is also currently offering a STEMfolio (Science Technology and Math) pilot class where selected students have the opportunity to participate in hands-on projects with the assistance of the school's science and construction teachers.

At YCSC, each trimester has a Community Action Project (CAP) activity. This trimester, due to continued COVID-19 concerns, YCSC students offered the CAP activity to the LCC Community. The project focused on the Cinco de Mayo celebration and the significance of Cinco de Mayo in Mexico. There was a poster making contest, music, dancing and authentic food. At the conclusion of the project students returned to the classroom to reflect on what they had learned. All YCSC students and staff, LCC corpsmembers, as well as other EOC programs participated. The Class of 2022 will be celebrated at John's Incredible Pizza, Thursday, June 14th at 11:30 a.m. The first post-COVID graduation ceremony as a group will be held at EOC's Sanctuary Theater on Friday, June 24, 2022 at 1:00 p.m. Since 2009 more than 400 students have earned their high school diploma at YCSC's Fresno site.

The YCSC enrollment application is available on the LCC's webpage and is currently being accepted for the fall semester that will begin on August 8, 2022, and recruitment is always ongoing.

## **VI. COSPRMEMBER AND STAFF WAGES**

Shawn Riggins, LCC Director, stated that the nation-wide labor shortage has had a drastic impact on businesses and non-profits, all competing for entry level positions. Many local and national chain businesses routinely advertise starting pay around \$16 per hour (or higher). In California, many local corps programs are experiencing recruitment issues. LCC has also been affected by this shortage.

Beginning June 6, 2022, LCC has adjusted the current starting pay for LCC corpsmembers (increase from \$15 to \$16 per hour) and LCC entry-level supervisors and program assistants (\$17 per hour to \$18 per hour). For other LCC staff outside of supervisors and program assistants, the EOC Human Resources Department is currently reviewing the agency's salary structure.

Due to the recruitment challenge a social media campaign has been implemented and LCC is advertising the program is hiring starting at \$16/hour. LCC staff is actively recruiting at community events, as well as by word-of-mouth. In the past few months there has been an increase of applicants compared to the first part of the year.

## **VII. LCC UPDATES**

### **a. Work Training Projects**

A detailed list of work training projects was distributed at the meeting with the Advisory Board agenda packet. Several projects were highlighted. Shawn Riggins provided a brief update on LCC's activities/events since the last Advisory Committee meeting, as follows:

- Riggins provided an update on Prop 68-Development of the second floor of the Paul McLain-Lugowski Vocational Building. The second floor is finally coming together, work has been in progress on the 5,000 square foot space, and the last piece to complete the work is the installation of the elevator. The elevator is scheduled for delivery by the end of June and will

be installed by the end of August. LCC will be planning a celebration and grand opening in September; there are three classrooms, one conference room and office space.

Riggins also provided an update on the Fatherhood program. LCC received funding from the County of Fresno; executed contract was received last December and is now fully staffed. The first Fatherhood class started in early June. This program will be ongoing for the next three to four years. The Fatherhood program is widely recognized with fathers here in the city. The Fatherhood program is funded by two funding sources. Perinatal Equity Initiative (PEI) to serves partners of African American women, and Babies First Initiative serves any father as long as the mother receiving services thru Babies First.

- Jay Fitzpatrick, Solar Manager, provided an update on the solar program. Fitzpatrick stated that he has been working in the solar industry for over fifteen years and just started at LCC and will be hiring a solar installer very soon. Just completed first solar install and passed inspection on the first time. Fitzpatrick shared that he is excited to be part of LCC's team.
- Julio Lopez, Recycling Program Manager, provided an update on LCC's recycling program. During the pandemic, Lopez stated the recycling program was considered essential, and staff and corpsmembers continued working. At the beginning of the pandemic a lot of requests for the e-waste pick up started coming in. CRV numbers as businesses have opened, have increased. Corpsmembers enrolled in the recycling program receive training in oil signage education, CRV collection, e-waste, waste tires, and mattress recycling. The recycling program recently participated in the City of Sanger Spring Clean-up event recycling mattresses; filled up three 50-foot trailers. In addition, a crew is assigned to the Rice Road Recycler site on Friant Road and loads mattresses that are on the ground, onto a trailer.
- Caroline Taito, YouthBuild Program Manager, provided an update on the YouthBuild Program. The crew is currently at the housing site in Reedley working with Self Help Enterprises building homes. Two students from the sterile processing program will be placed at Valley Children's Hospital for a 400-hour paid internship. Upon completion of their internship they will be able to take the state test and receive their certification which is globally recognized. LCC recently received another three years of funding from YouthBuild USA for YouthBuild AmeriCorps education awards. This funding is for education awards and some staff support. The education awards help corpsmembers pay for their post-secondary education, including any pending student loans. Corpsmember have up to seven years to access/use these awards. Continues to enroll new students and is preparing for two site visits from funders.
- Riggins provided an update on the Central Valley Forestry Corps. Participants just returned from Reedley College for their 8-week work experience portion. This project consists of four weeks introduction to forestry, and certifications at LCC, eight weeks Fuels Management at Reedley College and four weeks paid work experience at LCC for a total of 20 weeks. Most of this cohort started getting hired by CalFire right out of Reedley College, with only two or three returning to LCC for the work experience portion.
- Riggins provided an update on the US Department of the Interior Bureau of Reclamation (BREC) project. A lot of trail work has been done at the San Joaquin River Gorge and Millerton Lake as well.

b. Corpsmember/Student Development



Nathius Mendoza, YCSC student and corpsmember shared his journey towards earning his high school diploma. Nathius and his family are excited that he will be graduating this month as a member of the class of 2022. He shared his journey to graduation, which was at times very difficult. Nathius related some of his experiences and struggles at the schools he attended. He explained how he did not feel supported by his teachers and was not receiving credit for work turned in. Conversely, at YCSC, it was very easy for Nathius to earn his credits, get along with teachers and all the staff at both YCSC and the LCC. He also mentioned that he was able to talk to his Transitional Support Advisor when he encountered issues, and received assistance, guidance, and support which enabled him to focus on his goal of high school graduation - a big deal in his family since he will be the first to graduate.

**VIII. PROGRAM ANNOUNCEMENTS**

Social Media Campaign and Recruitment

- Riggins distributed LCC recruitment flyers and shared LCC's social media accounts.

**IX. OTHER BUSINESS**

Next meeting is scheduled for Wednesday, November 16, 2022

**X. PUBLIC COMMENTS**

None heard

**XI. ADJOURNMENT**

Meeting was adjourned at 1:05 p.m.

Respectfully Submitted,  
Shawn Riggins, LCC Director  
Fresno EOC Local Conservation Corps

**Fresno EOC/Local Conservation Corps  
Advisory Board  
August 17, 2022  
Minutes**

Ed Avila	A	Ken McCoy	A
Marc' Bady	P	Lisa Mitchell	A
David Clark	P	Carmen Romero	P
Jennifer Duran	P	Sharon Weaver	P
Brian King	A	LCC/YouthBuild Senate Council President or Representative	A
Bruce McAlister	A		

**Staff:**

Jeff Davis, Training & Employment Division Director  
Elisa Sgambellone, Senior Services Manager  
Julio Lopez, Recycling Program Manager  
Jay Fitzpatrick, Sola Manager  
Alicia Garcia, Administrative & Operations Manager  
Veronica Moreno, Transitional Support Advisor (TSA)  
Alan Alvarez Michel, Program Assistant II

Corpsmembers: Viviana Godinez, Little-Tree Hirajeta

**I. WELCOME AND CALL TO ORDER**

Elisa Sgambellone, LCC Assistant Director, called the meeting to order at 12:02 p.m. Shawn Riggins, LCC Director, was on vacation

**II. ROLL CALL**

Roll call was called. New members were introduced, Jennifer Duran, Central California Program Coordinator with The Matters Recycling Council and Marc' Bady, Chief Diversity Officer with Fresno Housing Authority. The meeting was held via ZOOM.

**III. CHARIPERSON SELECTION**

No quorum, on hold until next meeting.

**IV. APPROVAL OF MINUTES**

No quorum, on hold until next meeting

**V. STERILE PROCESSING TECH CERTIFICATION (STP)**

Alan Alvarez, Program Assistant, explained the sterile processing certification program. Sterile Processing Techs, also known as Central Service Techs or Central Service Professionals, play a critical role in preventing infection at hospitals, surgical centers, dental facilities, etc. by sterilizing, cleaning, processing, assembling, storing, and distributing medical supplies utilizing infection control and safety practices.

Corpsmembers completed the 12-week SPT class at LCC with Amber Aquino, Sterile Processing Technician with Valley Children's Hospital, utilizing the sterile Processing Tech curriculum, The Central Service Technical Manual and Workbook 8th Edition. Corpsmembers also completed all the modules of the pre-internship requirements; criminal history checks, drug testing, TB test, and provided copies of vaccination records including COVID-19. Corpsmembers also completed Valley Children's Hospital orientation, and received a badge approval. At this point, the corpsmembers begun the 400-hour

paid (\$16/hour) internship at our partner site Valley Children's Hospital, supervised by Amber Aquino, Sterile Processing Tech and the Sterile Processing Tech team. Corpsmembers work off of the International Association of Healthcare Central Servicer Material Management (IAHCSMM) book, which has sections on medical terminology, basic human anatomy lessons and microbiology, and not only teaches how to sterilize and package, but the importance of doing so and what each tool is used for during procedures. Upon completion of their 400-hour internship, the Corpsmembers' hours will be verified by Healthcare Sterile Processing Association (HSPA). At the completion of the 400-hour internship, Corpsmembers must pass the Certified Registered Central Service Technician (CRCST) test in order to be certified Sterile Processing Technicians, which is internationally recognized. The certification lasts for one year, then they must take a 12-unit course every year to re-certify. The National average wage for a Sterile Processing Technician is \$52,000/year, with ranges from \$42,000 - \$64,000. Four of the top ten highest paying cities in the country are in California alone (source: ZipRecruiter).

Veronica Moreno, TSA, then introduced Viviana Godinez and Little-Tree Hirajeta who shared their experiences. Viviana is a fulltime Fresno State Student and Little-Tree is a part-time student at Fresno City College. Both attend their education components as well as their full-time internship.

Viviana stated that it's great working at Children's Hospital and that this has been a great opportunity. Initially, her mind was set to work in construction and work outside, but now that she has experienced being in the medical field, Viviana thinks she might like to stay in this field and become a certified SPT. Little-Tree stated that she is grateful for the opportunity and really likes what she is doing now. Both Viviana and Little-tree showed a sterile processing tray with instruments, explained the instruments are put in the order in which the doctor will use them and how this tray was put together.

## **VI. LCC UPDATES**

### **a. Work Training Projects**

A detailed list of work training projects was distributed at the meeting with the Advisory Board agenda packet. Several projects were highlighted. Elisa Sgambellone provided a brief update on LCC's activities/events since the last Advisory Committee meeting, as follows:

- Julio Lopez, Recycling Program Manager, provided an update on LCC's recycling program. Julio stated the recycling program continues to service the Save Mart Center during concerts and other events and will be servicing Fresno State football games. LCC recently completed the Fresno Metropolitan Flood Control District project, consisting of one supervisor and two corpsmembers placing inlet markers at storm drains throughout the City of Fresno. A 53' trailer has been delivered to LCC by the Mattress Recycling Council, to store mattresses collected. Once the trailer is full, it will be picked up and replaced with a new trailer. This trailer can hold 125-190 mattresses. The recycling program continues the partnership with the Mattress Council and Republic Services Rice Road Recyclery & Transfer Station. A crew is assigned to service this site every Thursday and load the mattresses onto a 53' trailer located on site. The Friant Buyback Center continues to see an increase in material being sold, averaging 4-5 truckloads per month.
- Jay Fitzpatrick, Solar Manager, provided an update on the solar project. Jay stated that he's been the manager for approximately four months. The program is moving along, adding new corpsmembers and recently hired a new crew supervisor. Jay stated that staff is currently reviewing previous solar installs to ensure the systems are working properly for the clients, corpsmembers are assisting with the troubleshooting. The crew has also been working on weatherization jobs and looking forward to doing more solar installs.

- Veronica Moreno, TSA, provided an update on the YouthBuild DOL program. Veronica stated that the YouthBuild construction project is taking place in Reedley. The crew is assisting homeowners build their houses from the ground up. Currently fifteen corpsmembers are enrolled, bringing the year to date total to 41. Staff continues to work on recruitment, attending block parties, backpack giveaways, and community events, working closely with other EOC programs and probation. LCC is holding orientation every other week. YouthBuild DOL was awarded a total of 84 slots.
- Elisa Sgambellone, LCC Assistant Director, provided an update on the Public Lands project. Elisa stated that crews are currently working with the City of Fresno on RDA properties, providing weed abatement services on vacant properties/lots throughout the city. The BREC project crew continues to work at the San Joaquin River Gorge and Millerton Lake from time to time. The WIB CalFire Forestry Corps cohort #5 just completed their training, cohort #6 is slated to start in the next few weeks. Recruitment is currently taking place for individuals 18 and over with a high school diploma. Interested individuals can apply at [sierratree.org](http://sierratree.org), once selected participants start out at LCC for four weeks for Introduction to Forestry Tech Program, OSHA 10, First Aid/CPR, FEMA and physical fitness training, then head out to Reedley College for Integrated Fuels Management 8-week Program and return to LCC for paid project work training in fire mitigation.
- Elisa Sgambellone also provided an update on the YouthBuild Charter School of California. Classes for the 2022-2023 academic year started on Monday, August 8, 2022 with ongoing student recruitment and enrollment for individuals 18-29 years old.
- Elisa Sgambellone, also provided an update on the Prop 68 project, the development of the second floor of the Paul McLain Vocational Building. LCC has been waiting for the elevator parts to arrive and has been informed that it is expected to have the elevator in operation by the end of September and inspections to be done in October 2022. Classroom furniture has been delivered and is being stored in the warehouse.

b. Corpsmember/Student Update  
Item was not covered.

## **VII. OTHER BUSINESS**

Next meeting is scheduled on Wednesday November 16, 2022 at 12 noon.

## **VIII. PUBLIC COMMENT**

None at this time

## **IX. ADJOURNMENT**

The meeting was adjourned at 12:31 p.m.

Respectfully Submitted,  
Shawn Riggins, LCC Director  
Fresno EOC Local Conservation Corps

# SANCTUARY AND SUPPORT SERVICES ADVISORY BOARD MEETING

## VIA ZOOM

Thursday, December 8, 2022

### Minutes

#### I. CALL TO ORDER

The meeting was called to order by Tom Nino, Chair, at 12:08 PM

#### II. ROLL CALL

There was no quorum established at this meeting.

Tom Nino, Chair <i>Social Services Representative</i>	P	Cynthia Cervantes <i>Health Representative</i>	A
Alena Pacheco <i>Fresno EOC Commissioner</i>	A	<i>Law Enforcement - Open</i>	N/A
Itzi Robles <i>Fresno EOC Commissioner</i>	A	<i>Business Representative - Open</i>	N/A
Michael Reyna <i>Community At Large</i>	P	<i>Sanctuary Representatives (Varies)</i>	X

P = Present, A = Absent, X = Excused Absence

#### Staff Present:

Michelle L. Tutunjian, Chief Operating Officer  
Misty Gattie-Blanco, Sanctuary Director  
Anita Ponce, Program Assistant III

#### III. APPROVAL OF MINUTES

September 9, 2022 Meeting Minutes

#### IV. AMENDED ADVISORY BOARD BYLAWS

Gattie-Blanco stated revised Bylaws will be sent out to Advisory Board for any edits or comments. Will take vote at March meeting.

#### V. PROGRAM UPDATES

##### Accomplishments and Challenges

Gattie-Blanco reviewed Accomplishments and Challenges with the committee and shared managers are unavailable due to leadership retreat.

Gattie-Blanco highlighted CVAHT is securing three (3) additional apartment units, for OVC housing grant, to provide additional transitional housing to clients. CVAHT currently has one (1) apartment unit as Emergency safe house.

Gattie-Blanco shared acclamations with the committee including the following: CVAHT Outreach Coordinator participated in labor rights week, participated in a Facebook live interview including an interview with Univision. LGBTQ had the press conference with Councilmember Chavez, for Fresno City Council's donation of \$100,000 to the Center. Additionally, on December 20<sup>th</sup> we had a press conference with the Mexican Consulate where Fresno EOC and Mexican Consulate signed an Memorandum Of Understanding.

Reyna inquired on how the \$100,000 from Fresno City Council is being allocated, Gattie-Blanco shared it will be for operational and personnel costs. Reyna inquired what the MOU entitles us with the Mexican Consulate, Gattie-Blanco explained it's a

direct referral service system. The Mexican Consulate will offer services at our location and we will offer services at their locations, this is something we already did but the MOU will formalize the partnership. Tutunjian suggested sharing the MOU to the committee via email.

Additionally, Reyna inquired why Safe Place states “Not Applicable”, Gattie-Blanco shared we are in the process of re-vamping the program but there are no new partners. Tutunjian shared Safe Place is having their 40-year Anniversary in 2023 and is seeking outstanding partners to be recognized for their 40<sup>th</sup> Anniversary that will be held in Louisville, Kentucky over the summer. Gattie-Blanco shared March is National Safe Place week and the idea is to dedicate a new Safe Place site.

### **Program Activity Reports**

Activity reports were previously provided to the committee in the Agenda packet.

#### **Homeless Services**

Gattie-Blanco commented there’s an error in formula for Project Rise however the data is correct.

#### **Shelters**

Gattie-Blanco reviewed report with committee.

#### **Outreach and Navigation**

Gattie-Blanco reviewed report with the committee.

#### **CVAHT**

Gattie-Blanco gave a brief overview of reports.

CalOES report is through November, December data was not provided due to a partner late report submission.

OVC Minor Services grant was set to end on 9/30/22 and we received an extension for an additional year due to funds not used because of staffing levels, etc. This report demonstrates we exceeded the benchmarks, note this report is though out the Central Valley.

Tutunjian inquired if we’re in need of additional legal services beyond immigration services provided by Centro La Familia, Gattie-Blanco shared we have not encountered any barriers.

#### **LGBTQ**

Gattie-Blanco introduced the new report, provided an overview and asked the committee for feedback.

Tutunjian commented on formatting report to make it more visual and easier to view data.

Reyna stated report is clear, shows number of events, and volunteer hours. Numbers look amazing compared to when project started.

### **Program Funding Activities**

Gattie-Blanco gave an overview of the Program Funding Activities and noted expired grants will be removed in time for next meeting.

Reyna inquired if we receive a breakdown of the Amazon Smile donations, Gattie-Blanco stated we do not receive them but will request it from executive office.

VI. **PROGRAM ANNOUNCEMENTS**

**Repurposed Sanctuary Youth Shelter to Bridge Housing**

Media release was previously provided to the committee. Gattie-Blanco shared there have been a few media entities reaching out to us. Gattie-Blanco recently did a story with ABC 30 regarding shelters and young adults and tomorrow an additional story on specific repurposing of Youth Shelter.

Reyna asked if we tried non-conventional media such as GV Wire or Fresno Bee. Gattie-Blanco stated the media release went to all media entities, Fresno Bee, Univision and ABC30 reached out. Gattie-Blanco stated she can share the stories on social media.

**Making Spirits Bright: Rescheduled to December 10**

Due to the weather the event was rescheduled, the elementary school selected is Kings Elementary. Gattie-Blanco shared the event was moved to caravan style because of necessity during COVID and we received positive feedback. In the past the event was held at the school with assistance from school personnel, volunteers and Making Spirits Bright partners.

**Central Valley Freedom Coalition Meeting: December 13, 2022**

The committee was informed there is a calendar invitation for the quarterly meeting, please let us know if you're interested in attending in order to send invitation via email.

**National Human Trafficking Prevention Month: January 2023 & National Human Trafficking Awareness Day: January 11, 2023**

There will be Proclamations from City Council for Fresno and Clovis, including Fresno County Board of Supervisors; dates have not been confirmed and will share details once confirmed. Gattie-Blanco shared we are reaching out to partners to see if some of our other entities that are stationed in other areas would like to see if their council would like to make a proclamation.

**Pledge To Stop Trafficking: January 17, 2023**

The Save the Date flyer with the QR code is provided in the packet.

**Point-In-Time Count: January 24 – 25, 2023**

The informational flyer will be sent out to the committee.

VII. **OTHER BUSINESS**

The 2023 Meeting schedule was distributed.

Next meeting is scheduled on March 9, 2023

VIII. **PUBLIC COMMENTS**

(This portion of the meeting is reserved for persons wishing to address the Advisory Board on items within jurisdiction but not on the agenda. Comments are limited to three minutes).

Lourin Hubbard – Shared with the committee that he has friends and family who are directly benefiting from the work we are doing and it is greatly appreciated.

Brandi – In past years was part of the Freedom Coalition and the work with Human Trafficking in 2009-2010. Would like to follow up, has questions in regards to Youth Shelter, as there are people who have concerns about the emergency shelter being changed into Bridge Housing. Brandy noted she is aware that every single shelter we have is packed. She noted there are voiced concerns of the loss of emergency shelter and saw on the press release that youth have the opportunity to go into transitional housing. She asked “If there was someone on the streets, would there be” as I know in a lot of cases with shelters they are there but are full. With it “youth shelter” transitioning this way seems that the transitional shelters have a lot of people in them, how this might affect the ability to have people get in there. Would like to know what the practices are everything are regards to know why there hasn’t been so much response in What might be done in order to mitigate the fact there won’t be an emergency shelter if there are youth between 12-17 years who need to get into emergency shelters. Gattie-Blanco offered to discuss in depth at a later date and stated the data for the under 18 and “unaccompanied” has not been there and was underutilized. Anyone that’s under 18 that’s unaccompanied and/or in crisis can go to our “T” Street locations to do a triage and assess and help them get to a safe place, they will not be turned away. Brandi gave a shout out to the LGBTQ Center, they’re doing a phenomenal job.

Bob McCloskey – Wondering in terms of availability for Transitional Housing, some are shutting down at this time and being converted into Permanent Housing. What is the proposal to find shelter space for folks? We’re limited and there’s a great need. Gattie-Blanco stated our shelter is specific for 18-24 years of age and currently offer 16 beds for them and have had 16 beds for Bridge housing with the same age range of 18-24. We recently expanded to add an additional four (4) households for the same population. We are able to expand because we have existing locations. What will be the total capacity after the expansion? Gattie-Blanco stated eight (8) households, not being limited to individuals or families. Gattie-Blanco acknowledges that this still will not serve the entire population but it will be a help.

**IX. ADJOURNMENT**

The meeting was adjourned at 12:51 PM

Respectfully Submitted,

Misty Gattie-Blanco  
Sanctuary Director



# **FRESNO ECONOMIC OPPORTUNITIES COMMISSION**

## **SANCTUARY AND SUPPORT SERVICES ADVISORY BOARD BYLAWS**

**MODIFIED DECEMBER 2022**



## FRESNO EOC SANCTUARY AND SUPPORT SERVICES ADVISORY BOARD BYLAWS

### ARTICLE I. NAME

The name of the Board will be known as the “*Sanctuary and Support Services Advisory Board*,” hereinafter referred to as the *Advisory Board*.

### ARTICLE II. PURPOSE

The purpose of the *Advisory Board* is to provide Fresno Economic Opportunities Commission (*Fresno EOC*) Sanctuary and Support Services (*Sanctuary*) programs with review, advice/guidance, and to be an advocate in all matters pertaining to *Sanctuary*.

### ARTICLE III. DUTIES AND RESPONSIBILITIES OF THE ADVISORY BOARD

#### Section 1.

The *Advisory Board* shall review and make recommendations regarding the *Sanctuary* to the Fresno EOC Board of Commissioners. This review includes discussion of issues, client demographics and reported client incidents, which will be documented in Board minutes, as requested.

#### Section 2.

The *Advisory Board* shall serve as a liaison between the *Sanctuary* and other businesses and agencies.

#### Section 3.

The *Advisory Board* shall assist in the development and enhancement of the *Sanctuary's* public image.

#### Section 4.

The *Advisory Board* shall recommend a strategy for continued funding of the *Sanctuary*.

#### Section 5.

The *Advisory Board* shall recruit and maintain a board membership to ensure the best service to *Sanctuary*.

### ARTICLE IV. MEMBERSHIP

#### Section 1.

The membership of the *Advisory Board* shall include, members of the business community, the media, public agencies, youth, homeless or formerly homeless individuals and residents of the community-at-large that are concerned with homelessness, LGBTQ, and human trafficking. These members may include:

- A. Minimum of one (1) Fresno EOC Agency Commissioner
- B. Two (2) Sanctuary & Support Services program clients including, but not limited to, one (1) seat for homeless or formerly homeless individuals.



- C. One (1) representative from each public agencies providing services in: Law Enforcement, Education, Health, Social Services
- D. One (1) representative from civic organizations and/or the business community.
- E. Adults and/or youth from the community-at-large and/or from partner programs.
- F. Other individuals or organization representatives who possess skills, interests and/or resources, will aid the *Advisory Board* in fulfilling its purpose.

## **Section 2.**

There shall be a minimum of five (5) members on the *Advisory Board*.

## **Section 3.**

If a member or their alternate is unable to attend two (2) or more regularly scheduled quarterly meetings within a calendar year, then their seat on the *Advisory Board* will be reviewed for replacement by the Sanctuary Director and Advisory Board Chairperson.

## **Section 4.**

Any member may choose to designate an alternate to attend and vote at *Advisory Board* meetings on their behalf. Alternate designees shall be subject to the same membership and clearance specifications as required of a primary member.

## **Section 5.**

The Sanctuary Director and Program Coordinating Staff shall serve as an ex-officio member of the *Advisory Board*.

# **ARTICLE V. MEETINGS**

## **Section 1.**

The *Advisory Board* shall meet four times per year.

## **Section 2.**

Fifty-one percent (51%) of the membership shall constitute a quorum at all meetings.

# **ARTICLE VI. OFFICERS**

## **Section 1.**

Only members of the *Advisory Board* shall be eligible to hold office on the *Advisory Board*.

## **Section 2.**

A nominating committee, selected during the second to last scheduled meeting of the calendar year, shall submit candidate(s) for each office to the *Advisory Board*. Nominations may also be submitted by the membership at the time of election.

## **Section 3.**

Officers shall be elected by a majority vote of the Board members at the Annual *Advisory Board* Meeting during the last scheduled meeting of each calendar year.

## **Section 4.**

All elected officers shall take office immediately and shall remain in office until the next Annual.

Meeting of the *Advisory Board*.

#### **Section 5.**

If an officer is unable to attend more than one (1) regularly scheduled quarterly meeting within a calendar year, then their status on the *Advisory Board* shall revert to general membership. In such circumstances, no vote of the membership will be required to approve the change of membership status.

#### **Section 6.**

Officers may be removed by the following process:

- A. Any member of the *Advisory Board* may make a motion to consider the removal of an officer. Such a motion shall include a statement of reasons for removal from office including, but not limited to, illegal activity, conflict of interest, failure to perform specified duties, and/or change in fingerprint clearance.
- B. The officer that is being considered for removal at the next scheduled meeting shall receive written notification and reason for removal. This written notice shall be delivered in person or via registered mail no less than 14 days prior to the next scheduled meeting.
- C. Such an officer shall be considered for formal removal at the next scheduled meeting with an affirmative vote of 2/3 of the membership present at that meeting.

#### **Section 7.**

Vacancies for officers may be filled at any regular meeting by vote of the membership with nominations being submitted from the floor.

### **ARTICLE VII. DUTIES AND RESPONSIBILITIES OF THE OFFICERS**

The officers of the *Advisory Board* shall be the Chairperson, Vice-Chairperson, and Secretary.

#### **Section 1. Chairperson**

The Chairperson shall designate the date, time, and place of all meetings and affairs of the *Advisory Board*, at which he/she shall preside. He/she shall also be authorized to appoint subcommittees to undertake special tasks.

#### **Section 2. Vice-Chairperson**

The Vice-Chairperson at the request of the Chairperson or in the event of the Chairperson's absence shall perform any and all duties of the Chairperson.

#### **Section 3. Secretary**

The Secretary shall be responsible for ensuring the recording and maintenance of the minutes and records of the *Advisory Board*, which shall include a current membership listing. The Secretary ensures that all notices are distributed to all members.

### **ARTICLE VIII. COMMITTEES**

#### **Section 1.**

Each Committee Chairperson shall be appointed by the *Advisory Board* Chairperson. Each Committee Chairperson shall appoint committee members to his/her respective committee, except the Executive Committee.

**Section 2.**

The *Advisory Board* Chairperson may designate ad-hoc committees to undertake tasks.

**ARTICLE IX. DUTIES & RESPONSIBILITIES OF THE COMMITTEES****Section 1. Executive**

The Committee shall consist of the officers of the *Advisory Board* and the Chairpersons of each of the committees. The Committee shall be responsible for making decisions on behalf of the *Advisory Board* in matters where immediate action is imperative during the interim periods between regularly scheduled *Advisory Board* Meetings. In addition, the Committee shall be responsible for recruitment and review of membership as specified by Article IV. Section 1. Any action taken by the Executive Committee shall be brought before the *Advisory Board* and ratified at the next scheduled regular meeting.

**Section 2. Program Representation**

The Committee shall be representative of Sanctuary and Support Services programs, which will include five (5) seats representing *the programs*, at least one of which will serve on the *Advisory Board* and Executive Committee. This Committee will identify program service needs, present concerns, and/or deliver pertinent program-based information. The Committee shall be responsible for recommending directions for service provision as relevant to the *Sanctuary* operations and development.

**Section 3. Fundraising, Community Partnership & Foundation Development**

The Committee shall be responsible for the development of an annual fundraising, community partnership, and marketing strategy. In addition, the Committee shall be responsible for the development and maintenance of a Foundation, as deemed appropriate.

**ARTICLE X. VOTING****Section 1.**

Only members or their designated alternates may vote and must be present at meetings to do so.

**Section 2.**

A majority vote is necessary to pass any motion.

**Section 3.**

The Chairperson may only vote in the event of a tie.

**ARTICLE XI. AMENDMENTS**

Amendments to these by-laws may be adopted by a majority of those members present at any meeting, provided that two weeks' written notice is given prior to that meeting.



**COUNTY-WIDE POLICY COUNCIL (CWPC)  
MINUTES  
FEBRUARY 07, 2023**

CALL TO ORDER	The meeting was called to order at 6:15 p.m. by Stephanie Salazar, CWPC Chairperson.
ROLL CALL	Roll Call was called by Stephanie Salazar, CWPC Chairperson. The following Representatives were present: Maria Ramos, Ramiro Espinoza, Alma Martinez-Guillen, Teresa Medal, Laura Barnes, Jesus Sanchez, Stephanie Salazar, Zoua Thao, Stephanie Vasquez, Fawnda Cole, Sandra Guerrero, Vianney Contreras, Amber Daniels, Jennifer MacDougall, Laura Castillo, Adriana Corona, Kathaline Torres, Maria Rolon, Flor Juarez, Mariana Mena, Rebecca Ramos, Ana Gastelum, Silvia Zarate, Rom Yoeun, Clarissa Varela, Angela Diaz, Brianna Jaurique, Marianna Lemieux, Natasha Chalk, Michelle Taylor, Silvia Ramirez Montes, Dayana Contreras, Natasha Goins, Stephen Taylor, Zina Brown-Jenkins, Jimi Rodgers. A quorum was present.
APPROVAL OF PREVIOUS CWPC MINUTES	<p>Stephanie Salazar, CWPC Chairperson, informed Representatives of the January 17, 2023 CWPC Minutes. This information was sent to Representatives prior to tonight's meeting.</p> <p><u>Motion</u> to approve the January 17, 2023 CWPC Minutes as written and read was made by Mariana Mena and Jennifer MacDougall. Motion carried.</p>
COMMUNITY REPRESENTATIVE REPORTS	Stephanie Salazar, CWPC Chairperson, welcomed the Community Representatives to tonight's meeting. The Community Representatives had no reports to present.
FRESNO EOC COMMISSIONERS' REPORT	Zina Brown-Jenkins, Fresno EOC Commissioner informed Representatives monthly she reports on updates, events, and summarizes information received from the Fresno EOC Board meetings to the CWPC. At this time, there are no items to report for the December 14, 2022 Board Meeting due to the pending approval of the December Board Meeting Minutes for when the Board reconvenes in January 2023.
FINANCIAL STATUS REPORT FOR THE MONTH OF NOVEMBER 2022	<p>Stephanie Salazar, CWPC Chairperson, informed Representatives of the Monthly Financial Status Report for Early Head Start and Head Start programs for the month November 2022. These reports were sent to Representatives prior to tonight's meeting.</p> <p>Ms. Salazar reported that the Monthly Financial Status Reports show all expenditures for the entire Early Head Start and Head Start programs for the month of November 2022 and year-to-date. The report includes Basic and Training &amp; Technical Assistance budget and credit card expenses as required by the Head Start Act of December 12, 2007, section 642 Powers and Functions of Head Start Agencies (d) Program Governance Administration, (2) Conduct of Responsibilities, (A) through (1) and (3) Training and Technical Assistance.</p> <p><u>Motion</u> to approve the Monthly Financial Status Report for November 30, 2022 for Early Head Start and Head Start was made by Maria Ramos and seconded by Sandra Guerrero. Motion carried.</p> <p>Laura Castillo, CWPC Representative asked why they were reviewing the Financial Status Report for the month of November 2022.</p> <p>Nidia Davis, Program Support Director, notified the representative December 2022 Financial Status Report will be presented in the month of March 2023, due to the Finance Cycle.</p>
AVERAGE DAILY ATTENDANCE (ADA) REPORTS FOR THE MONTH OF DECEMBER 2022	Stephanie Salazar, CWPC Chairperson informed Representatives of the Average Daily Attendance (ADA) Report for the month of December 2022 for Head Start and Early Head Start. This information was sent to Representatives prior to tonight's meeting.

Per Head Start Program Performance Standard 1302.16, a program must track attendance for each child and implement a process to ensure children are safe when they do not arrive at school. In addition, a program must implement strategies to promote attendance by providing information about the benefits of regular attendance; support families to promote the child's regular attendance; conduct a home visit or make other direct contact with a child's parent if a child has multiple unexplained absences' and thereafter, use individual child attendance data to identify children with patterns of absences that put them at risk of missing ten percent of program days per year and develop appropriate strategies to improve individual attendance among identified children.

The Head Start monthly ADA for December 2022 was 75.18% for Center Base. Head Start Home Base is now tracking numbers of home visits, total Head Start Home Base Home Visits completed were 89. Total Head Start enrollment for December 2022 is 1595. Our overall funded enrollment is 2112, to which we have a total of 549 vacancies (501 for CB and 48 for HB). We continue to recruit families and have a waitlist of 379 children, 167 families on the waitlist are over-income and 189 are three-year olds. At this time, due to licensing requirements we can only enroll 9 three year olds per class. In addition, we continue to face a shortage of staff across the following service areas: Education Services, Health Services, Family/Community Services and Home Base. Staff shortage continues to impact us where classes have had to be cancelled and current staff are having to cover multiple sites to serve enrolled children and families. Regardless, staff continue to recruit by canvassing, attending community events and facilitating presentations about the program.

Early Head Start's monthly ADA for the month of December 2022 for Center Base was 73.57%. Early Head Start Home Base is also tracking the number of Home Visits, total of Early Head Start Home Visits completed were 359. Total enrollment for Early Head Start for the month of December 2022 was 250. Our overall funded enrollment for Early Head Start is 478, to which we have a total of 241 vacancies (97 for CB and 144 for HB). We currently have 79 families waitlisted (50 for CB and 29 for HB). Of those 13 families on the waitlist are over income. Early Head Start is also facing staff shortages. In addition to staff shortage, low enrollment in Early Head Start is due to pending Center Base sites that are scheduled to open but are pending Community Care Licensing approval and/or city permits (Clinton/Blythe & Mendota). We continue to collaborate and partner with local agencies that provide services to pregnant teens, mothers, and/or prenatal care services to inform them of our Early Head Start Program.

Attendance should maintain an 85% daily rate and show opportunities for correction and resources for continuous improvement and partnership.

Motion to approve the ADA Reports for Head Start Center Base and Early Head Start Center Base for December 2022 was made by Clarissa Varela and seconded by Mariana Mena. Motion carried.

#### HEAD START 0 TO 5 RECRUITMENT AND ENROLLMENT POLICY

Sara Flores, ERSEA Coordinator, informed Representatives of the Head Start 0 to 5 Recruitment and Enrollment Policy. This information was sent to Representatives prior to tonight's meeting.

Annually the Head Start 0 to 5 Recruitment and Enrollment Policy is reviewed and updated with the CWPC ERSEA Committee. This process affords the opportunity to ensure that we are recruiting and accepting children most in need of Head Start 0 to 5 services.

Ms. Flores went over the tracked changes of the Head Start 0 to 5 Recruitment and Enrollment Policy, which were provided to the representatives.

Motion to approve the Head Start 0 to 5 Recruitment and Enrollment Policy was made by Marianna Lemieux and seconded by Maria Rolon. Motion carried.

#### HEAD START 0 TO 5 SELECTION CRITERIA

Sara Flores, ERSEA Coordinator, informed Representatives of the Head Start 0 to 5 Selection Criteria. This information was sent to Representatives prior to tonight's meeting.

A program must annually establish selection criteria that weigh the prioritization of selection of participants based on community needs identified on the community needs assessment. This includes family income, whether the child is homeless or in foster care, the child's age, whether the child is eligible for special education and related services, or early intervention services, as

appropriate. Selection allows our program to identify and enroll children who are most in need of Head Start Services.

Ms. Flores informed the representatives this information requires annual approval and is presented same as previous.

Motion to approve the Head Start 0 to 5 Recruitment and Enrollment Policy was made by Marianna Mena and seconded by Sandra Guerrero. Motion carried.

#### HEAD START 0 TO 5 COVID-19 UPDATES

Marie Sani, Health Services Manager, informed Representatives at tonight's meeting of the Head Start 0 to 5 COVID-19 Updates. This information was sent to Representatives prior to tonight's meeting.

At this time, 96% of Head Start 0 to 5 staff have been fully immunized. Fresno County currently has 5.9 new positive cases per 100,000 moving down from 13.3. Fresno County has a Low COVID rate. Fresno County also has increased rates of the Flu and Respiratory Syncytial Virus (RSV).

In addition, we continue to collaborate with Fresno County Public Health Department (FCPHD) and our Health Advisory Committee and developed a COVID Mitigation Plan based on COVID-19 community levels and Daycare/Preschool regulations to keep current in our isolation, quarantine, and masking procedures. We continue to do masking for those with symptoms, exposures and having tested positive. We continue to report 3 or more COVID-19 cases in Head Start 0 to 5 to Community Care Licensing (CCL) and 20 or more cases to the FCPHD through their computerized system called SPOT.

As recommended more children are being vaccinated, however children with COVID symptoms will be sent home a minimum of 5 days until symptoms resolve or for children with a positive COVID-19 test results, they will need to be out a minimum of 5 to 10 days, case dependent per our COVID Mitigation Plan. Medi-cal provides at home tests 8 per month. To find a testing site call (833)422-4255 or 211.

The Food and Drug Administration (FDA) approved the COVID vaccine for children 0 to 5. We distributed new vaccine posters in English and Spanish. The vaccine is available at many clinics. The FCPHD website has 2 pages of clinics that give vaccines to children 6 months to 5 years. The vaccines are the best prevention and are safe and effective. There are also many local events on the Fresno Public Health Website.

Anyone can schedule an appointment for COVID vaccination at <https://myturn.ca.gov/>

Ms. Sani shared the COVID-19 Mitigation Policy is informational today, will be presented as an Action Item for the upcoming CWPC.

#### PERSONNEL COMMITTEE REPORT

Stephanie Salazar, CWPC Chairperson, informed Representatives of the Personnel Committee Report, which is presented monthly to CWPC. This information was sent to Representatives prior to tonight's meeting.

Ms. Salazar reported on the Hiring/Personnel Action Positions, Resignations/Separations, Promotions/Status Change and Job Descriptions for Positions of Head Start 0 to 5 staff created for February 07, 2023.

#### HEAD START 0 TO 5 MONTHLY PROGRAM UPDATE REPORT (PUR) FOR THE MONTH OF DECEMBER 2022

Nidia Davis, Program Support Director, informed Representatives of the Early Head Start/Head Start Monthly Program Update Report (PUR) for the month of December 2022. This information was sent to Representatives prior to tonight's meeting.

This information is intended to keep the CWPC apprised of program activities on the Monthly Program Update Reports as required.

As mandated by the Office of Head Start, all Early Head Start and Head Start Programs are to comply with a Monthly Program Information Report to the governing body and policy council.



The monthly report covers the following areas: Monthly Program Activity Summaries, Program Enrollment Reports, Monthly Reports of Meals and Snacks provided, Communication and Guidance from the Health and Human Services Secretary for Children, for the Early Head Start and Head Start program.

Ms. Davis shared Head Start 0 to 5 continues to recruit for children and vacant staff positions, if there is anyone that qualifies please apply. She is also looking forward to the opening of closed sites.

Ms. Brown-Jenkins asked for some of the sites there are children on waitlists waiting to be cleared by a nurse so they can enter the classroom.

Ms. Sani replied Health Services has four nurses, if there are any children needing immunization clearance there are also nursing students on Tuesdays and Thursdays that can assist.

Ms. Brown-Jenkins asked if the parents are to call the downtown office.

Ms. Davis shared there are Family Services Specialist (FSS) at the sites, they can communicate with them to see if their documentation is complete.

Ms. Salazar asked in regards to the center yearly budgets, how are they determined and is there a way to increase.

Olga Jalomo-Ramirez, Family/Community Services Manager shared they are based on enrollment per center, they are currently being reviewed to see if they can possibly be increased for the next school year.

Laura Castillo, CWPC Representative for Franklin Head Start asked what is the need to increase the yearly budget.

Ms. Salazar shared the funds can be used for different things. For her center they are interested in a dental speaker for their Local Parent Meetings (LPM) and providing dental kits to take home.

#### ANNOUNCEMENTS

Stephanie Salazar, CWPC Chairperson made the following Announcement:

- A. February 13, 2023 – Lincoln's Day Holiday – No School
- B. February 20, 2023 – President's Day Holiday – No School
- C. March 7, 2023 – County-Wide Policy Council Meeting

#### ADJOURNMENT

There being no further business to discuss, motion to adjourn meeting was made by Silvia Ramirez Montes and seconded by Marianna Lemieux. Motion carried.

The meeting adjourned at 6:51 pm.

Submitted By:

Christina Quiros  
Secretary I

**FRESNO EOC SCHOOL OF UNLIMITED LEARNING  
GOVERNING COUNCIL MEETING  
Sanctuary Recreation Room  
Tuesday, February 7, 2023  
MINUTES**

1. Meeting called to order by Dr. Terry Allen 8:32 a.m.
2. Roll call facilitated by Benita Washington.

Voting Members	Present	Excused	Absent	Staff	Present	Excused	Absent	Non-Voting Member	Present	Excused	Absent	Guests
Terry Allen, Ed.D., Chair, Retired Teacher Representative	X			Michelle Tutunjian	X			Felicia Olais			X	Gabriel Perez, Interact Club member
Benita Washington, Vice Chair, FSU Social Worker Representative	X			Emilia Reyes		X						Lauren Rodriguez, Interact Club member
Jimi Rodgers, Secretary, Fresno EOC Commissioner	X											
James Martinez, Fresno EOC Commissioner			X									
Larry Metzler, Cultural Arts Rotary Interact Club Advisor	X											
Chuck Riojas, Community Member			X									
Jeanne Starks, Retired Law Enforcement Juvenile Probation			X									
Julio Romero, EOC Health Services	X											
Steven Taylor, Fresno EOC Commissioner	X											
Parent Rep Maria Amaro Morales,			X									
Student Rep's Jeremy Vega, Joshua Romero (2)	X											
Alternate Student Rep Jasmine Rivera	X											
Susan Lopez, Staff Representative, Principal	X											
Rena Failla, Staff Representative, Guidance Coordinator	X											
Courtney Griffin, Staff Representative, Guidance Dean	X											
Ly Ngin, Staff Representative, College and Career Counselor	X											
Sandy Lomelino, Staff Representative, Coordinator of Curriculum & Instruction	X											
Nicholas Rodriguez, Teacher Representative,	X											
Patricia Billeadeau, Interact Representative	X											

3. **Approval of Minutes**  
December 6, 2022 SOUL Governing Council Meeting Minutes.

Public Comments: None heard.

**Motion by:** Rodgers **Second by:** Lopez

**Ayes:** Allen, Washington, Romero, Rodgers, Lopez, Failla, Griffin, Ngin, Lomelino, Rodriguez, Taylor, Vega, Rivera, Metzler, Billeadeau.

**Nays:** None

4. **Introduction of New Members**

Susan Lopez, SOUL Principal, reported that the Interact Club had selected new student officers, Jeremy Vega, President, Joshua Romero, Vice President and Jasmine Rivera, Secretary.

Lopez also shared that Jane Thomas would have to step down as Health Service representative, but requested that Julio Romero, Health Services Assistant Director, replace her.

## 5. 2023-2024 Safe School Plan

Lopez presented the Safe School Plan to the Council Members. All schools chartered through Fresno Unified School District (FUSD) are required each year to develop a Safe School Plan using the FUSD template. Courtney Griffin has updated the information in SOUL's 2023-2024 Safe School Plan. On page 28 Susan Lopez's name is listed as a teacher and as the Principal on the Phone Tree. A motion was made to approve the Safe School Plan with the correction to remove Susan Lopez on the Phone Tree as a teacher.

Public Comments: None heard.

**Motion by:** Metzler **Second by:** Billeadeau

**Ayes:** Allen, Washington, Romero, Rodgers, Lopez, Failla, Griffin, Ngin, Lomelino, Rodriguez, Taylor, Vega, Rivera, Metzler, Billeadeau.

**Nays:** None

## 6. 2021-2022 School Accountability Report Card

Each school year, California schools are required to submit a School Accountability Report Card (SARC) for the previous school year. This report contains information on the condition and performance of school within the State of California. A motion was made to approve SOUL's 2021-2022 SARC with the correction to change 9-10 to 9-12 grades on the listed English curriculum.

Public Comments: None heard.

**Motion by:** Rodgers **Second by:** Washington

**Ayes:** Allen, Washington, Romero, Rodgers, Lopez, Failla, Griffin, Ngin, Lomelino, Rodriguez, Taylor, Vega, Rivera, Metzler, Billeadeau.

**Nays:** None

## 7. SOUL Updates: Principal Report

- Lopez presented the data on SOUL demographic information for the school enrollment and updates.
- SOUL is preparing for our WASC Accreditation. The WASC Visiting Team will be at SOUL May 9, 10, 11, 2023.
- Annual Career Fair will be held Thursday, March 30, 2023 from 8:30am – 1:00pm.
- SOUL will celebrate Black History month at SOUL in the theater. The assembly will be held on Monday, February 27, 2023 from 10:00 am -12:00 pm.
- SOUL's Interact Club will send 20% of the money raised to the school in Tanzania, Africa.
- On March 28<sup>th</sup> the Cultural Arts Rotary Club and SOUL's Interact Club along with two (2) other Fresno Interact Clubs will have the opportunity to meet each other.
- The prestigious weeklong leadership training camp, Camp Royal, is returning. SOUL Interact Club students will apply to participate in this leadership camp.
- SOUL Interact Club will donate two centerpieces to the Salinas Conference.

## 8. Other Business

Nicholas Rodriguez shared that the Shelter behind us has changed, and now houses adults that are homeless and attending Fresno City College. His concern is that the residents are able to use the back door to the shelter and have contact with our students. Lopez assured him that the Shelter residents are not allowed to use the backdoor or backyard at all.

## 9. Public Comments

Dr. Allen announced the next scheduled meeting will be held on Tuesday, March 14, 2023.

## 10. Adjournment of Meeting

Meeting adjourned at 9:24 am

Submitted by Commissioner Jimi Rodgers, SOUL Governing Council Secretary



April 6, 2023

## CEO REPORT

### BACKGROUND

The information presented below is intended to inform the reader about the Chief Executive Officer, the Agency, and the staff's involvement in serving our community.

### FRESNO EOC AGENCY-WIDE EFFORTS

#### **SOUL and Black History Month**

In honor of Black History month, the School of Unlimited Learning (SOUL) hosted an assembly honoring trailblazing Black women. Interact students prepared and delivered presentations on Black women in history, and local talent provided a musical performance. Students, parents, and staff enjoyed presentations and music followed by a luncheon.

#### **WIC Books for Kids**

On Thursday, March 9<sup>th</sup>, WIC held a book giveaway event at the Kings Canyon location. It was the first event for our newly hired Books for Kids Intern and newly hired Nutrition Assistants. About 20 families came in to pick up a bag of books for their children. Our 'books for kids' program started in March of 2022 and has provided 11,525 to 3,841 children who are enrolled at Fresno EOC WIC.

#### **Head Start 0 to 5 Professional Development**

Our Head Start 0 to 5 team is embarking on a Dare to Lead 6 Month Container Professional Development by attending a two day training held on Wednesday & Thursday, March 8<sup>th</sup> and 9<sup>th</sup> offsite. Forty-five staff consisting of directors, managers, coordinators, and supervisors took part in this training. The two-day training brought staff together as each learned what is meant to be "vulnerable" and how we show up in difficult situations. The HS team had such an impactful time together being present, attentive, and willing to dig into this work together. This training has given us hope in knowing our work culture can be changed starting with ourselves. The six months training includes in person training sessions, virtual trainings, coaching and 1:1 mentoring and implementation.

### **Fresno Community Health Improvement 5<sup>th</sup> Annual State of Our Health**

On March 10, Health & Dental Services and African American Coalition team members attended the FCHIP (Fresno Community Health Improvement Partnership) 5<sup>th</sup> Annual “State of Our Health” gathering. The presentations highlighted the importance of collective power to impact community healing and resilience. Included in the sessions were Keynote Speaker, Dr. Niki Sandoval, who spoke on “the Spirit of Generosity” involving her work with the Santa Ynez Band of Chumash Indians. The program also included a panel of local Community Health Champions, including our very own Kammeron Foster, Community Health Worker with our AAC who works to promote wellness and mental health within our Black community.

### **National Community Action Foundation (NCAF) Conference**

The National Community Action Foundation (NCAF) Conference was held on Tuesday, March 14<sup>th</sup> to Friday, March 17<sup>th</sup> in Washington, DC. NCAF is the federal advocate for the national network of Community Action Agencies (CAAs). NCAF’s main priority is the Community Service Block Grant (CSBG), which preserved the CAA network and the federal-to-local funding pipeline to mitigate the causes and conditions of poverty. Both Commission Chair Hayes and myself were able to attend. We had the pleasure to hear from Senator Shaheen, Senator Klobuchar, Senator Merkley, HUD Deputy Secretary Adrienne Todman, DOE Director of the Office of State and Community Energy Programs Dr. Henry McKoy and former representatives Cheri Bustos, Charlie Dent Steve Israel and Ileana Ros-Lehitan. It was a great opportunity to hear updates from our elected officials and connect with CAA network. We also received a budget update from the Director of Office of Community Services, Administration for Children (ACF), Dr. Lanique Howard. The updated included over \$6 billion in mandatory and discretionary grants through seven social service and community development programs.

### **National Safe Place Week**

In March, we continued the tradition of celebrating National Safe Place Week (March 19 – 25). Fresno EOC has provided youth in our Valley with Safe Place partnerships since 1998. Sanctuary and Support Services hosted a Safe Place Orientation on March 21 with the AMOR Wellness Center staff who are interested in becoming a new Safe Place Partner. We also participated in the following activities.

- On March 23, Safe Place Partners gathered for annual training and enjoyed brunch. There are currently 20 partner organizations that provide over 150 physical site locations and three (3) mobile partner organizations that have several mobile locations.
- On March 22 and March 24, 10 partner organizations were selected to receive a special treat for their continued partnership with Safe Place.

### **Agency Bus Tours**

Fresno EOC continues to host agency bus tours. We are inviting staff, Board Members, and community partners to take a tour of the agency. The day-long bus ride takes you

to different office and work sites, where you can visit a majority of our programs to see the work being done and hear from staff. The next agency tour is scheduled for Friday, April 21, 2023.

## **FRESNO EOC COMMUNITY EFFORTS**

### **Water Distribution for Communities Lacking Resources**

On February 1, the water treatment systems in Fresno County Districts 4 and 5 were non-operational due to recent storms. As a result, Supervisor Magsig reached out to Fresno EOC for support. He shared his concerns impacting residents living within two water districts in eastern Fresno County. The community was in immediate need of bottled water as the residents had been under boil orders for over a week. The efforts were undertaken by Energy Services LIHEAP, Food Services, and Local Conservation Corps (LCC). Our Fresno EOC team set up a drive-thru to distribute the water for area residents and deliver water directly to the homes of seniors and low-income families.

Residents in the affected areas were still in need when Senator Grove and Supervisor Magsig reached out to Fresno EOC for support and once again we went into action. Fresno EOC Local Conservation Corp (LCC) mobilized to provide resources to our community which were in need of water. Several corps-members and crew supervisors assisted in water distribution. The water distribution included 1,080 cases and 864 one-gallon jugs of water. We will continue to be where our community needs Fresno EOC.

### **Black Maternal Health Week**

Fresno EOC has committed to sponsoring the BLACK Wellness & Prosperity Center's Black Maternal Health Week (BMHW) April 11 - 17, 2023.

Black Maternal Health Week (BMHW) was founded and led by the Black Mamas Matter Alliance in 2018. BMHW is a national week of awareness, activism, and community building intended to:

- Deepen the national conversation about Black maternal health in the US.
- Amplify community driven policy, research, and care solutions.
- Center the voices of Black Mamas, women, families, and stakeholders.
- Provide a national platform for Black-led entities and efforts on maternal health, birth and reproductive justice.
- Enhance community organizing on Black maternal health.

We are happy to sponsor events and organizations leading in the work to lessen disparities and improve health in our Black and African American communities. Learn more about BMHW [here](#)

### **Women's Issues Roundtable with Congressman Jim Costa**

In honor of Women's History Month, Congressman Jim Costa hosted a roundtable with leading women from across CA 21st congressional district to provide legislative updates and provide a forum for discussing important issues related to women on Tuesday, March 14<sup>th</sup>. Our Chief Operating Officer, Michelle Tutunjian, attended and participated on my behalf. The discussions included topics around health care, women's rights, housing, and education.

### **Head Start In-Service Training**

On Friday, March 17<sup>th</sup> our Head Start 0 to 5 held their required In-Service Training and Resources for all Head Start 0 to 5 employees. The focus was on providing the team updates and/or changes from Office and Head Start, leadership and professional training.

### **Energy Services Team**

On Saturday April 1<sup>st</sup> our **Energy Services** team attended a Health Fair from 11am-3pm, located at 5770 W Gettysburg Ave, Fresno. They were promoting free solar installations and weatherization home services for eligible participants.

### **MEDIA MENTIONS**

#### **Providing water to vulnerable populations**

Media Mention: [Newsbreak](#)

### **SPONSORSHIPS**

Black Wellness and Prosperity Center's Black Maternal Health Week

2023 Black History Month Celebration Trailblazers Banquet, hosted by the SJC African American Museum Board

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### **Thank You to Our Partners**

We continue to identify service gaps by listening to and lifting up unheard voices in our community. When we work together, we elevate the fight against injustice and poverty.