

## **Board Meeting**

August 30, 2023 at 5:30 p.m.

Fresno EOC Board Room 1920 Mariposa Street, Suite 310 Fresno, 93721

Join By Zoom:

https://fresnoeoc.zoom.us/meeting/register/tZMlcOiuqDlvGdRtWy3XFWeJrX8Y8TwsOKMz



#### **BOARD MEETING AGENDA**

#### AUGUST 30, 2023 AT 5:30 PM

## 1. CALL TO ORDER AND COMMUNITY ACTION PROMISE:

Community Action changes people's lives, embodies the spirit of hope, improves communities, and makes America a better place to live.

We care about the entire community, and we are dedicated to helping people help themselves and each other.

#### 2. ROLL CALL

A. Board and Committee Meetings Monthly Attendance Record - 5

#### 3. APPROVAL OF JUNE 29, 2023 MINUTES

A. June 29, 2023 Board Meeting Minutes - 11

#### Approve

Action

#### 4. ADDITIONS TO THE AGENDA

(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.)

#### 5. POTENTIAL CONFLICT OF INTEREST

(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)

#### 6. TRANSFORMING AND INSPIRING

A. Women, Infants, And Children - 15

Information Thornton

#### 7. 2022 ANNUAL REPORT

A. 2022 Annual Report - 16

#### Approve

#### Venegas

**Presenter** 

#### 8. APPROVAL OF CONSENT AGENDA

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

## A. Program Planning and Evaluation Committee Items: July 24, 2023

- 1. June 26, 2023, Program Planning and Evaluation Committee Meeting Minutes 57
- 2. Advance Peace: Evaluation Report 2021-2022 (Information) 63
- 3. Advance Peace: Impact Report (Information) 84

#### Approve Arambula

	Sanctuary & Support Services: Runaway Homeless Youth     Prevention Demonstration Program - 86		
	5. Sanctuary & Support Services: Project HOPE Bridge Housing Update (Information) - 88		
	6. Health Services: School Based Sealant Program - 89		
	7. Foster Grandparent: Advancing Innovation in Aging - 94		
	8. Energy Services: 2022 Bipartisan Infrastructure Law (BIL) Department of Energy (DOE) Weatherization Assistance Program (WAP) - 98		
	9. Training And Employment/Advance Peace: Helping Justice-Involved Reenter Employment (HIRE) - 101		
	10. Food Services: FY 2023-24 Food Service Agreements - 106		
	11. Community Learning Center: Community Learning Center Operator Agreement Amendment - 108		
	12. Program Planning & Development: Grant Tracker (Information) - 111		
B. F	Finance Committee Items: August 8, 2023	Approve	Garabedian
	1. June 13, 2023, Finance Committee Meeting Minutes - 115		
	2. Financial Reports: May/June 2023 - 117		
	3. Variance Reports: Energy Services (Information) - 129		
	4. Health Insurance Report (Information) - 131		
	5. Non-Competitive Procurement (Information) - 133		
	6. Investment Report (Information) - 134		
	7. 2020 Agency Tax Report (Information) - 135		
C.	Audit Committee Items: August 17, 2023	Approve	Martinez
	1. April 3, 2023 Audit Committee Meeting Minutes - 175		
	2. Audited Financial Statements - 177		
	3. Audit Committee Charter - 298		
D. I 202	Human Resources Committee Items: August 25,	Approve	МсСоу
	1. March 6, 2023, Human Resources Meeting Minutes - 306		
	2. 2023 Risk Assessment - 308		
	3. Human Resources Forms - 374		
	4. Distracted Driving Policy - 382		
	Program Planning and Evaluation Committeens: August 28, 2023	Approve	Arambula
	1. July 24, 2023, Program Planning and Evaluation Committee Meeting Minutes - 385		
	2. Transit Services: The Arc Vehicle Maintenance Contract - 389		
	3. Food Services: FY 2023-24 Food Service Agreements - 390		

5. Energy Services: Low Income Home Water Assistance Program (LIHWAP) - 393 6. Sanctuary & Support Services: Project HOPE Update (Information) - 394 7. Sanctuary & Support Services: FY 2023 Continuum of Care Grant (Information) - 395 8. Program Planning & Development: Grant Tracker (Information) F. Head Start County-Wide Policy Council Items: **Approve** Brown-Jenkins 1. FY 2022 Proposed Carryover- January 1, 2022 through December 31, 2022 - 402 2. FY 2023 Proposed Budget Revision for American Rescue Plan Act (ARPA) and Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act July 1, 2021 - June 30, 2023 - 404 3. Child Guidance and Behavior Policy - 406 4. CSPP Program's Self-Evaluation - 410 5. Program Update Report (PUR) for May and June 2023 - 418 G. Advisory Board Minutes Accept 1. May 24, 2023 Local Conservation Corps Advisory Board Minutes - 424 2. June 6, 2023 Head Start County Wide Policy Council Minutes -3. July 11, 2023 Head Start County Wide Policy Council Minutes -9. CHIEF EXECUTIVE OFFICER'S REPORT A. CEO Report - 436 **10. PUBLIC COMMENTS** (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.) Hayes 11. COMMISSIONERS' COMMENT 12. NEXT MEETING: Thursday, October 5, 2023, at 5:30 p.m. in the Board Room. 13. ADJOURNMENT

4. Foster Grandparent: Outreach and Education/Training Services

for the Access to Technology Program - 391



#### **BOARD OF COMMISSIONERS ROLL CALL 2023**

#	Commissioner	Term Expiration	Target Area / Appointing / Nominating Org.	1/18	2/18	4/6	5/4	5/10	6/29	8/30	10/5	12/7
1	ARAMBULA, AMY	Dec 2023	31st Assembly District	0	Х	0		Т	0			
2	BAINES, OLIVER	Dec 2023	16th Congressional District	0	0	Х		0	Х			
3	BONNER, ALYSIA	Dec. 2024	Target Area F	0	0	0		X	0			
4	BROWN, EARL	Dec 2024	Target Area G	0	Х	0	=	0	0			
5	BROWN-JENKINS, ZINA	Dec 2024	Head Start CWPC	0	0	Х	norum	0	0			
6	GARABEDIAN, CHARLES	Dec 2023	Board of Supervisors	0	0	0	5	Х	Х			
7	HAYES, LINDA R.	Dec 2024	Target Area H	0	0	0	3	0	0			
8	JAIME-MILEHAM, LUPE	Dec 2024	FCSS	Х	0	Т	O	0	T			
9	KING BRIAN	Dec 2023	Mayor's Appointment	Х	0	0	0	Х	0			
10	LEON, REY	Dec 2024	Target Area B	Х	0	0	Ž	Х	Х			
11	MARTINEZ, DANIEL	Dec 2023	Target Area D	0	Х	Х	.0	0	0			
12	MARTINEZ, JAMES	Dec 2023	Fresno Reel Pride	0	0	0	<b>—</b>	0	0			
13	MCALISTER, BRUCE	Dec 2023	West Fresno Faith Based Organization	0	Х	0	Φ	Х	0			
14	MCCOY, BARIGYE	Dec 2023	Board of Supervisors	Х	0	0	Ž	Т	Т			
15	MITCHELL, LISA	Dec 2023	Target Area E	Х	Х	Х		Х	Х			
16	NEIL, SHERRY	Dec 2024	Economic Development Corporation	0	0	Х	$\nabla$	0	0			
17	PACHECO, ALENA	Dec 2023	Target Area A	0	0	0	elle	0	0			
18	PARRA, DANIEL	Dec 2024	Target Area C	Х	0	0	क	X	X			
19	PIMENTEL, ROBERT	Dec 2023	SCCCD	0	Х	Х	Cance	Х	0			
20	ROBLES, ITZI	Dec 2023	SEFCEDA	0	0	0	ā	0	Х			
21	RODGERS, JIMI	Dec 2023	Association of Black Social Workers	0	0	0	Ö	0	0			
22	RUIZ, DAVID	Dec 2024	Juvenile Court	N/A	Х	0		0	0			
23	TAYLOR, STEVEN	Dec 2024	NAACP	0	Х	0		0	0			
24	ZARATE, RUBEN	Dec 2023	14th Senatorial District	0	Х	T		0	Х			
	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
			X				0					1/3
	_	_	0				0					2/3
	one	one	0				0					2/3
	postpone	oostpone	X				X					0/3
	Q	Q	Т				0					2/3
			T				T					2/3



#### 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
		0										1/3
		X			20							0/3
	one	0			ره ا							1/3
	postpone	0			Cancelled in							1/3
	٧	Х			Cancelle							0/3
		Т										1/3



#### 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	19-Apr	17-May	13-Jun	July	8-Aug	13-Sep	11-Oct	8-Nov	13-Dec	Attended
	0	0	0	0	0		0					6/10
	X	X	0	0	X		0					3/10
	0	0	Х	Т	0		0					5/10
	X	0	X	0	X		X					2/10
	0	0	X	X	0		Х					3/10
	0	0	0	0	0		0					6/10
	0	X	T	X	X		X					2/10



## 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. 25	11-Sep	Oct.	Nov.	4-Dec	Attended
		0					0					2/4
	ં,	0			740		Х					1/4
	celled	Т			ellec'iti		0					2/4
	Carro	0			Cauconour.		Т					2/4
		Х			Ca. One		0					1/4



## 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
		0	0	0	0	0						5/10
	ઇજી.	Т	0	0	0	Х						4/10
	aceled	Т	0	X	0	0						4/10
	Carre	Т	0	Х	Х	0						3/10
		0	0	0	X	0						4/10



#### BOARD OF COMMISSIONERS MEETING June 29, 2023 at 5:30 PM 1920 Mariposa Street, Suite 310 Fresno, CA 93721

#### **MINUTES**

#### 1. CALL TO ORDER AND COMMUNITY ACTION PROMISE:

Linda Hayes, Board Chair, called the meeting to order at 5:44 P.M.

#### 2. ROLL CALL

**Present:** Amy Arambula, Alysia Bonner, Earl Brown, Zina Brown-Jenkins, Linda Hayes, Brian King, Daniel Martinez, James Martinez, Bruce McAlister, Sherry Neil, Alena Pacheco, Robert Pimentel, Jimi Rodger, David Ruiz, and Steven Taylor.

**Teleconference:** Lupe Jaime-Mileham and Barigye McCoy.

**Absent:**, Oliver Baines, Charles Garabedian, Rey Leon, Lisa Mitchell, Daniel Parra, Itzi Robles and Ruben Zarate.

#### 3. CLOSED SESSION

Ken Price, Legal Counsel, had no action to report out of closed session for Item #3A and 3B.

#### 4. APPROVAL OF MAY 10, 2023 MINUTES

A. May 10, 2023 Board Meeting Minutes

Public Comment: None heard

Motion by: McAlister Second by: Brown-Jenkins

Ayes: All in favor. Nayes: None heard

#### 5. ADDITIONS TO THE AGENDA

Public Comment: None heard

No action required.

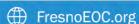
#### 6. POTENTIAL CONFLICT OF INTEREST

<u>Commissioner James Martinez, abstain from item #10: School of Unlimited Learning 2023-2024</u> Declaration of Need.

Public Comment: None heard

No action required.









#### 7. COMMUNITY ACTION PLAN

A. 2024-2025 Community Action Plan

Emilia Reyes, Chief Executive Officer, provided a brief overview of the 2024-2025 Community Action Plan, to be submitted to the Department of Community Services Development to be in compliance with the Community Services Block Grant Act.

Public Comment: None heard.

Motion by: Brown Second by: Brown-Jenkins

Ayes: All in favor.
Nayes: None heard.

#### 8. <u>INSURANCE POLICY RENEWALS</u>

<u>Jay Zapata, Chief Financial Officer, provided a detailed overview of the 2023-2024 Insurance Policy renewal with the comparison and 16% price increase from last year 2022-2023.</u>

Public Comment: None heard.

Motion by: McAlister Second by: Rodgers

Ayes: All in favor. Nayes: None heard.

#### 9. 2023 AGENCY BUDGET

Zapata, provided a detailed presentation of the 2023 Agency's budget and supporting budgets by programs, and CSBG budget allocations.

Commissioner Amy Arambula recommended staff to include a list of each program budget.

Public Comment: None heard.

**Motion by**: Brown **Second by**: Taylor

Ayes: All in favor.
Nayes: None heard.

#### 10. SCHOOL OF UNLIMITED LEARNING

A. 2023-2024 Declaration of Need

<u>Susan Lopez, School of Unlimited Learning Principal, requested Board approval to file an</u>
<u>Emergency Credentials Declaration of Needs with the Fresno County Office of Education, as part of a requirement of the California Department of Education.</u>

Public Comment: None heard.

Motion by: Bonner Second by: Brown

Ayes: All in favor. Nayes: None heard.

**Abstains:** James Martinez

#### 11. APPROVAL OF CONSENT AGENDA

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

Public Comment: None heard.

Motion by: Bonner Second by: Brown

Ayes: All in favor. Nayes: None heard.

#### 12. PUBLIC COMMENTS

Jon Escobar, Food Services Director, shared with the Board the upcoming Summer Food Express Bus Services Program taking place in the Fresno County area from June 12, 2023 through August 11, 2023, to continue to provide Healthy Meals for kids ages 1-18.

<u>Susan Lopez, School of Unlimited Learning (SOUL) Principal, announced the SOUL received</u> Western Association of Schools and Colleges (WASC) Accreditation for an additional six years.

Misty Gattie-Blanco, Sanctuary and Support Services Director, announced the Fireworks Sale will take place on Wednesday, June 28<sup>th</sup> though Friday, June 30<sup>th</sup> from 12pm – 9pm and Saturday, July 1<sup>st</sup> though Tuesday July 4 from 10am – 9pm located at 2945 S. Elm Avenue, Fresno, CA 93706. All proceeds will go to LGBTQ+ Resource Center.

Gattie-Blanco, also shared the LGBTQ+ Resource Center raised a total of \$6,000 from June Pride Month events.

Thomas Dulin, Transit Systems Director, announced the upcoming Transit System & Food Services Job Fair that is taking place on Saturday, July 15, 2023 at the Nielson Conference Center from 9am – 1pm.

Rosa M. Pineda, Head Start 0 to 5 Director, announced the upcoming Recruitment Faire/Makers Faire taking place on Saturday, July 15, 2023. At the Franklin Head Start from 9am -2pm.

Public Comment: None heard

No action required.

#### 13. CHIEF EXECUTIVE OFFICER'S REPORT

A. CEO Report

Reyes, introduced the following new staff to the Fresno EOC team, Amanda Venegas, Public Information Officer, Nelson Dibie, Human Resources Director, and Jay Zapata who was promoted to Chief Financial Officer.

#### 14. **COMMISSIONERS' COMMENT**

Commissioner James Martinez inquired the possibility to help those employees that were laid off by Bitwise Industries. Reyes stated EOC participated in the City Hall Job Fair that took place on Friday, June 16, 2023, from 10am – 1pm to support and target those employees as well.

#### 15. **NEXT MEETING:**

Wednesday, August 30, 2023, at 5:30 p.m. in the Board Room.

#### 16. ADJOURNMENT



#### **BOARD OF COMMISSIONERS MEETING**

<b>Date:</b> August 30, 2023	Program: Women, Infants & Children
Agenda Item #: 6A	Director: Annette Thornton
Subject: Transforming and Inspiring	Officer: Jack Lazzarini

#### **Background**

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

Fresno Economic Opportunities Commission (Fresno EOC) Women, Infants & Children (WIC) provides healthy food, nutrition education, breastfeeding support, and family resources to more than 27,000 women, children, and families in Fresno County.

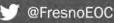
The participants in tonight's presentation include clients of the following programs:

**Breastfeeding Support** WIC has 37 lactation specialists who provide support to WIC clients with hands on breastfeeding support and breastfeeding classes.

**Nutrition Education** WIC provides nutrition education that is focused on the entire family, in which participants learn healthy habits and how to maintain those habits for a healthy life. These services are provided online, through group meetings and one-on-one sessions.

**Family Resources** WIC refers clients to resources based on their need. These referrals may include food referrals, housing, medical, mental health, transportation, diapers, immunizations, dental screenings, STI testing, substance abuse, and many more.









#### **BOARD OF COMMISSIONERS MEETING**

<b>Date:</b> August 30, 2023	Program: Communications
Agenda Item #: 7A	Director: Jose Moreno III
Subject: 2022 Annual Report	Officer: Amanda Venegas

#### **Recommended Action**

Staff recommends approval for full Board Consideration of the 2022 Annual Report.

#### **Background**

The 2022 Annual Report provides an overview of our agency achievements, challenges, and future goals. Through this document, we highlight our commitment to transparency, accountability, and our agency's profound impact on our community members' lives. In addition, the report reflects our dedication to the community and showcases the positive transformations we facilitate. By recognizing the report's significance, we underscore our agency's value, enhance transparency, and strengthen relationships with our stakeholders.

Fresno EOC compiles an Annual Report in compliance with the requirements of the Community Service Block Grant (CSBG) Act, specifically under Organizational Standard Two - Standard 2.3: The organization communicates its activities and its results to the community.

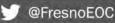
#### **Fiscal Impact**

N/A

#### Conclusion

If approved by the Board, the 2022 Annual Report will be submitted to the State of California, Department of Community Services and Development (CSD) for compliance with the CSBG Act.

























## 2022 ANNUAL REPORT

Helping people, Changing lives





## WHO IS FRESNO EOC?

Founded in 1965, Fresno EOC is a private, non-profit 501(c)(3) corporation located in Fresno County, at the heart of California's Central Valley. Over its five-decade journey, Fresno EOC has worked towards its vision of a thriving Fresno County, where individuals have the resources to shape their futures free from poverty. Governed by a 24-member tripartite Board of Commissioners, Fresno EOC is recognized as one of the largest Community Action Agencies in the United States, with a dedicated staff of over 1,000 members committed to transforming lives.

With more than 30 programs, Fresno EOC effectively bridges gaps across various facets of the underserved population, all centered around a single mission: we fight to end poverty. Our agency boasts an annual budget of nearly \$130 million, a testament to its scale and impact. Each year, Fresno EOC's programs touch the lives of over 175,000 Fresno County residents, providing immediate assistance during crises and offering the long-term support necessary for individuals and families to construct better lives.

Fresno EOC is rooted in community action and provides essential services, resources, and opportunities that bolster education, health, economic security, and more.

In 2022 our agency began developing our Strategic Plan for 2023-2026, which serves as a roadmap to combat poverty in the coming years. It's tailored to address the unique geography and demographics of those facing poverty while delving into the underlying causes, particularly structural racism. Our strategic planning process operates across three key stages: a Community Needs Assessment, a Community Action Plan, and the Strategic Plan.

The Strategic Plan brings together our internal structural goals. It takes shape using insights from the CNA and the CAP. This comprehensive plan directs how our agency supports its various programs and ensures that our strategic goals are integrated into every aspect of our work. Essentially, it's the thread that weaves our goals into our day-to-day operations, driving meaningful change and progress.

Since 1965, Fresno EOC has propelled Fresno County forward. Our steadfast commitment and impactful programs fight poverty with every initiative. We forge a brighter path together with unity, compassion, and our 2023-2026 Strategic Plan guiding us.





## LETTER FROM CEO & BOARD CHAIR

It is our honor to present the 2022 Annual Report for Fresno EOC. We are proud of the positive impact we have on our community, and thankful for the hard work and dedication of our programs, partners, and supporters that have made Fresno County a better, more equitable place to live. This past year, we made significant strides in increasing access to food, housing, and healthcare, as well as providing educational and employment opportunities to those in our community who need it most. We have also continued to provide crisis assistance and promote economic stability through our various programs.

We are especially thankful to our partners who have been instrumental in helping us to meet the needs of our community. From individual donors to corporate sponsors, to local and state governments, we are grateful for their generous support and their commitment to the Fresno EOC mission. We are confident that Fresno EOC will continue to make a meaningful difference in the lives of our community members. Thank you for your commitment to making Fresno a better place for all.

Emilia Reyes,

Amila Taleys

**CEO** 

Linda R. Hayes,

Suda RHa

**Board Chair** 

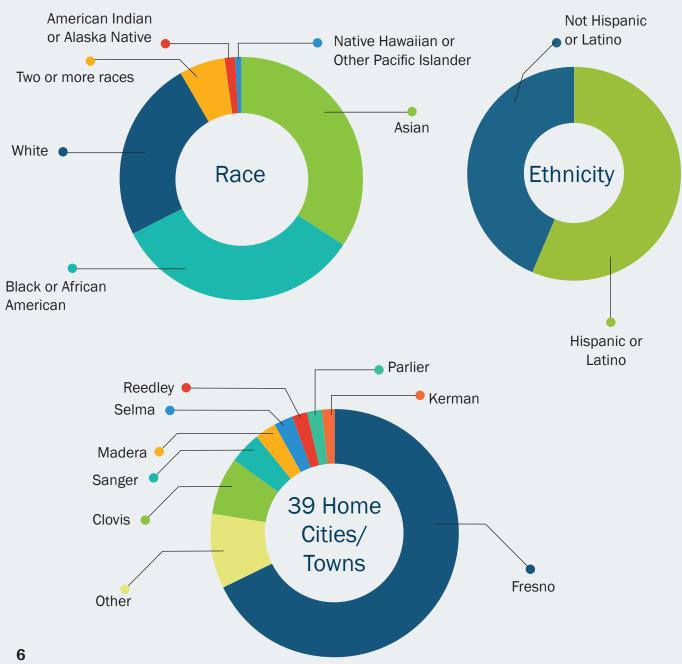




## **AGENCY DIVERSITY**

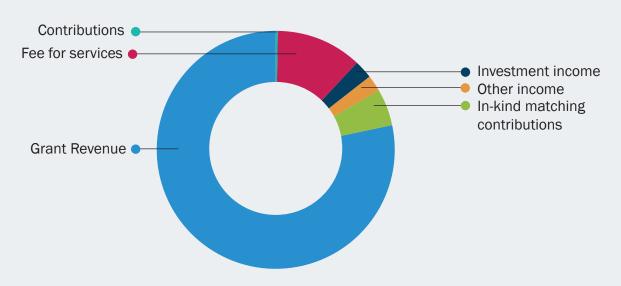
With an average of 1,084 employees in 2022, Fresno EOC is committed to ensuring we represent the breadth of diversity in the communities we serve.

Diversity measures include sex, gender identity, socioeconomic status, and educational status. Up to this point, we have collected data on our staff's racial diversity; however, to be accountable for ensuring we are representative of the Fresno community in its entirety, we will be adding these other categories of identity in future data.

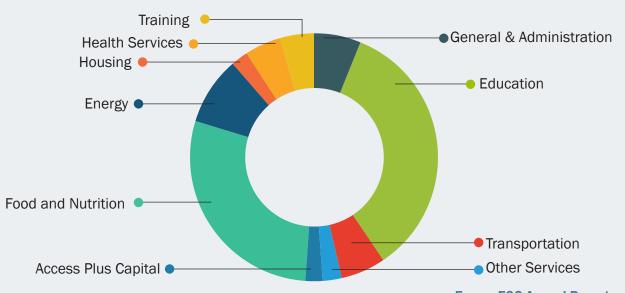


## 2022 AUDITED FINANCIALS

### Total Income \$127,692,868



## Total Expenses \$123,959,800



# Strides Towards Diversity, Equity, and Inclusion (DEI)

## Diversity, Equity, and Inclusion is at the core of Fresno EOC

In March 2022, Fresno EOC embarked on a transformative journey by launching our innovative Equity and Impact initiatives. At the heart of our efforts, Fresno EOC's dedicated Equity and Impact Department emerges as a vital contributor in the ongoing battle against poverty within our community. The department works to identify funding resources, analyze program data, foster organizational culture, spearhead community engagement, facilitate training access, and coordinate the Community Support Block Grant.



## Strategic Plan

As a Community Action Agency, our programs and services directly stem from community input. Our strategic planning is a three-step process involving a Community Needs Assessment, Community Action Plan, and Strategic Plan.

The foundation is the Community Needs
Assessment (CNA), conducted every two years
under the Community Services Block Grant
(CSBG) Act. This ensures our services align
with low-income community priorities. From
the CNA, we craft the Community Action Plan
(CAP), directing our programming with specific,
measurable goals based on CNA results. The
CAP is reviewed annually by the Board of
Commissioners to ensure our progress aligns
with strategic goals.

The strategic plan found poverty in Fresno is reinforced and sustained through structural racism. Structural racism refers to a system in which public policies, institutional practices, cultural representations, and other norms perpetuate racial group inequity.



#### **Strategic Goals:**

- Advocacy
- Community-Directed Programs and Services
- Holistic Support
- Equity-Based Practices



#### **Fresno EOC Program Focus Areas:**

- Food Insecurity
- Health & Wellness
- Community Safety
- Educational Achievement
- Employment Opportunities
- Housing Stability



# COMMUNITY IMPACT

In 2022, Fresno EOC had major advancements in our seven target focuses - Community Involvement, Education, Employment, Energy, Food & Nutrition, Health, Housing & Shelter, and Transportation.

Through these programs we are actively fighting poverty and improving our community's quality of life. We achieve this by providing employment opportunities, promoting educational initiatives, connecting people with resources to meet their health needs, and providing housing and shelter to those in need. We also create pathways to assist with utilities, food and nutrition, while also fostering community involvement and access to transportation.

Fresno EOC is a leader in fighting poverty and working to build a better future for the people of Fresno and its surrounding areas.

















## **COMMUNITY INVOLVEMENT**

Community Involvement programs provide crucial impact on our local community with initiatives such as Advance Peace, Fresno GROWS! Best Babies Zone, Foster Grandparent Program, and the LGBTQ+ Resource Center. Our programs provide a much-needed lifeline to those who are struggling. We strive to ensure that everyone in our community has access to resources for building a better life.

# FOSTER GRANDPARENTS PROGRAM (FGP)

The Foster Grandparent Program (FGP), in partnership with AmeriCorps, bridges generations as senior volunteers provide one-to-one mentoring and emotional support to underserved infants, children, and teens throughout Fresno and Madera Counties; promoting literacy and academic success as well as fostering social-emotional and cognitive-behavioral development.

FGP also conducts the Generations Serving Together Project, teaming the strengths of older and younger generations to create and facilitate workshops to address mental wellness and coping skills. Children and youth from the Boys & Girls Clubs and YouthBuild Charter school participate in these workshops. Three Foster Grandparent seniors and four young adult volunteers from the community are conducting workshops at 3 sites.





## LGBTQ+ RESOURCE CENTER

The LGBTQ+ Resource Center offers crucial support services to enhance the well-being of individuals across all age groups within the LGBTQ+ community. We serve everyone encompassing the lesbian, gay, bisexual, transgender, non-binary, queer, HIV, and questioning community members residing in Fresno County.

To foster better community bonds and cultivate valuable partnerships, the LGBTQ+ Resource Center hosted "Illuminate Our Pride." This event saw remarkable growth, doubling attendance from the previous year, with 800 community members present alongside over 50 resource vendors. Additionally, in collaboration with Fresno Chaffee Zoo, we hosted Pride Night, a gathering that drew more than 2,000 attendees, symbolizing our commitment to inclusivity and community growth.





reached through drop-in center





LGBTQ competency trainings





## ADVANCE PEACE FRESNO

Advance Peace Fresno is a 10-person team centered on reducing retaliatory gun violence in urban neighborhoods. The five Neighborhood Change Agents (or NCAs) provide daily interaction with fellows in their neighborhoods which include life coaching, anger management, job readiness, social service support, housing assistance, and cognitive/ behavioral therapy.

## **ANNUAL IMPACT**

reduced gun-related incidents by

in 2022

prevented



in Southwest Fresno potential shootings and saved lives by stopping armed conflicts

saved Fresno

in gun violence costs and generated \$21-\$58 in benefits for each dollar spent on the program



## SANCTUARY - CENTRAL VALLEY AGAINST HUMAN TRAFFICKING (CVAHT)

Central Valley Against Human Trafficking (CVAHT) has significantly impacted the anti-human trafficking movement, helping victims of all genders, ages and nationalities access the services and benefits they need to begin the healing process. With comprehensive case management and advocacy services, CVAHT has been able to identify and assist 103 new victims of human trafficking in accessing resources such as food, shelter, in-person counseling, and access and referral services. CVAHT has also provided training to the community and new advocates on what human trafficking is and how to identify a potential case. Thanks to Central Valley Against Human Trafficking, victims of human trafficking can start their journey to healing and justice.





victims of human trafficking have been provided outreach services, food, in-person counseling, access and referral services

victims have been provided shelter



## **EDUCATION**

Education Programs provide resources and support to those who are underserved. Through these programs, students in need of all ages are able to access tutoring, college prep courses, GED preparatory courses, and more. The programs also provide leadership and development opportunities to help foster the next generation of leaders. Fresno EOC is dedicated to improving educational outcomes for all members of our community.

# SCHOOL OF UNLIMITED LEARNING (SOUL)

School of Unlimited Learning (SOUL) is a public charter school that uses a unique, innovative approach to education intended for students in 9th through 12th grades. SOUL empowers students who may have previously struggled in traditional school environments to become self-sufficient, life-long learners by providing an all-encompassing learning experience in a nurturing and supportive atmosphere.

SOUL's mission is to equip students with the skills, knowledge, and motivation they need to thrive.



## 2021-22 SCHOOL YEAR

220
average total enrollment



SOUL offers both in-classroom and independent study program.

### **Transformed Lives**

From the moment she was born, Sally\* had never known the love of her biological parents. The instability of bouncing from home to home for her first six years left her feeling unwanted and unloved.

Then she met a man who became the father figure she had always longed for, and he brought with him the stability and security she had always craved. Sadly, just as Sally was beginning to find her footing, her father figure passed away suddenly.

Desperate for a chance to start over, Sally enrolled at SOUL in the 9th grade. Despite the support and guidance she found there, she was homeless for a short time. Her poor school behavior and low grades seemed like a reflection of her inner turmoil.

SOUL and its staff wouldn't give up on Sally. They encouraged her, showed her patience, and provided her with the resources she needed to succeed. Though she had been dealt an unfair hand in life, Sally was determined to take back control and make something of herself.

She worked hard, completed high school a semester early, participated in the Interact Club, and even took a college class during her senior year. At just 17 years old, Sally moved to the dorms of a nearby college where she is studying Animal Science. She learned the value of education, but more importantly she found value in herself. SOUL is proud to serve students like Sally every year.

\*To ensure the security of the students, pseudonym have been used in this story. Nevertheless, this story is based on real-life events.



Staff and students from the SOUL Interact Club decorate and deliver holiday wreaths to residents of Healthcare Centre of Fresno with the support of the Cultural Arts Rotary Club

## **HEAD START 0 TO 5**

### Early Care and Education

Head Start 0 to 5 provides a range of services to support child development and strengthen families, offering valuable assistance and resources to pregnant women, families with infants and toddlers (ages 0-3), and preschool-aged children (ages 3-5).

Head Start 0 to 5 focuses on providing tailored educational, emotional, social, health, and nutritional services, nurturing children's growth and preparing them for academic success while supporting the overall well-being of families.



### **Transformed Lives**

Rachel Wash, a devoted mother, cherishes the benefits of enrolling her children in Head Start 0 to 5. This decision allows Rachel and her husband to dedicate themselves fully to their work, ensuring their children are in a safe environment and receiving exceptional care.

Initially, Rachel's children, Olivia and Leo, were not very social with other children. However, attending the Early Head Start program has brought about remarkable changes. Olivia, now equipped with newfound knowledge, confidently sings her ABC songs and impressively counts up to 13. Leo's vocabulary has also expanded, and he has learned the joy of playing with other children his age.

Rachel is thrilled to witness the program's impact on her children's development and social skills. Head Start 0 to 5 has not only provided a secure and nurturing environment but has also become a catalyst for their growth.





Sites in 2022

**#** 3,237

Head Start 0 to 5 volunteers



Head Start 0 to 5 operated sites



Home base satellite offices

In 2022, two sites, La Colonia in Parlier and Richard Keyes in Fresno, celebrated their grand openings.

served in 2022 **3,837** 

Age breakdown of children served by Head Start 0 to 5

38 475 960

prenatal

ages 3 to 4

**Fresno EOC Annual Report** 

## **TRAINING & EMPLOYMENT**

Training & Employment Programs provide invaluable assistance to our community. Through job readiness classes, career assessments, and job search assistance, our programs help individuals secure quality employment. We also partner with employers to create job opportunities and provide financial assistance to individuals to help support their job search. We're committed to helping our community members access the resources they need to find sustainable employment and build secure lives for themselves and their families

## WORKFORCE CONNECTION YOUNG ADULT PROGRAM

Workforce Connection Young Adult Program provides young people (ages 14-24) with educational and employment training opportunities to enhance their academic proficiency and to facilitate their transition into self-sufficiency.









certifications



diplomas



post-secondary enrollments



### **Transformed Lives**

Francisco, like many participants, felt lost and was looking for direction as high school graduation was quickly approaching. With the help of the Workforce Connection Young Adult Program, he was able to identify his strengths, develop his interview skills, and gain valuable work experience (200 hours with Total Concept Enterprises Inc). Francisco's dedication and hard work paid off and he is now employed full-time; a true testament to the impact of the program. Francisco is one of many stories demonstrating how Workforce Connection is nurturing the next generation of self-sufficient, independent citizens.

VALLEY APPRENTICESHIP

**CONNECTIONS (VAC)** 

Fresno EOC Valley Apprenticeship Connections (VAC) program is here to support the hiring needs of the Central Valley's construction contractors. Students are immersed in an intense 12-week training program to prepare them for the workforce.









# **Transformed Lives**

Maira Hernandez had big dreams of working hard and owning a home at an early age. When she enrolled in the Fresno EOC VAC, she was determined to make her dreams a reality.

With dedication and hard work, Maira completed the 12-week program, acquiring her Class A license and nine certifications along the way. With the help of VAC staff, she landed a truck driving position at Dawson-Mauldin Company, earning an impressive \$23.10 an hour.

Maira's success is a testament to the impact of the Valley Apprenticeship Connections program. It allows people in the community to acquire new skills and secure employment, enabling them to make their dreams a reality.



# LOCAL CONSERVATION CORPS (LCC)

Local Conservation Corps (LCC) provides young adults (ages 18-26) with paid job training and educational opportunities.

They offer career pathways in landscaping, public conservation, recycling, solar, construction and in the medical field.





The Bye Bye
Mattress Program
Impact





78,000

lbs saved from landfills

# LCC Offers Certifications In:

- First Aid & CPR
- Forklift Operations
- OSHA-10
- Laborer's Training
- And much more!

# Safe Night Out

The Local Conservation Corps is a longstanding pillar in Southwest Fresno. With the many community partnerships built over the years, the Halloween Safe Night Out event is one of the many collaborations focused on community safety. Neighbors enjoyed haunted houses, a Trunk-or-Treat, games, and costume contests in a safe environment.



YouthBuild Fresno provides the opportunity for eligible corpmembers to attain the skills necessary to become Sterile Processing Technicians. By combining education, training and real-world experience through internships, students can qualify for the Certified Registered Central Service Technician exam. One student, for example, completed her 400-hour internship at Valley Children's Hospital and was subsequently rewarded with a full-time position at the hospital. She bravely juggled both the demands of her job and studying for the exam, and she succeeded! This inspiring story is a testament to the power of this community impact program and the potential of the students.





# **ENERGY SERVICES**

Energy program offerings include energy efficiency, weatherization, and energy bill assistance. Energy program works to ensure that community members have access to energy-saving techniques and can make their homes more energy-efficient. This program also offers energy education to help people better understand their energy usage and how to conserve. The programs are designed to empower individuals and families to save money and resources. They are proud to be a part of Fresno's effort to reduce energy consumption and create a more sustainable community.

Fresno EOC Energy Services' goal is to provide services to make clients' home energy-efficient, comfortable, and safe. Services include replacing or repairing non-operable appliances, home repairs, health and safety, insulation, and money-saving measures.



# **ANNUAL IMPACT**

**Low Income Home Water Assistance Program (LIHWAP)** 

Providing financial help to eligible Fresno County residents for their residential water utility bills.

598 households served



in assistance



# Low Income Home Energy Assistance Program (LIHEAP)

Low Income Home Energy Assistance Program (LIHEAP) is a federally funded program that helps eligible households pay heating or cooling in their homes, including assisting with preventing or restoring disconnection during the cold and heat temperatures.

# **ANNUAL IMPACT**



total LIHEAP benefits disbursed





households assisted with disconnection noticies

# Weatherization

Weatherization improves home safety and comfort by installing energy conservation measures and providing energy education. We aim to reduce energy costs, enhance energy efficiency, and promote health and safety for low-income families, focusing on older people, people with disabilities, and families with young children.



energy-efficient updates





homes served with weatherization



homes serviced in Fresno County

# **Energy Services partnering with PG&E**

In 2022, partnered with PG&E on various initiatives including:

# **Resilient Together Advisory Group** (**RTAG**) which conducted climate-vulnerability assessments to improve the impact of climate on households in the community.

**PG&E CARE/FERA** which extended discounts to eligible customers to help pay their energy bills.

**Fresno EOC Annual Report** 

# **FOOD & NUTRITION**

Food and Nutrition Services fights hunger in Fresno County, providing relief to families in rural and urban areas. Fresno EOC reaches people where they are-offering a range of services including food pick-up sites, low-cost home delivery, as well as free and healthy meals for kids. Programs like WIC, Food Distribution, and Free Meals for Kids empower our communities with improved food access and nutrition education.

# **FOOD SERVICES**

Fresno EOC Food Services provides healthy meals to low-income preschool students, child care centers, congregate senior feeding sites, and homebound senior citizens.



Fresno EOC Food Services offers free nutritious meals for children and disabled individuals during the summer break. Meals are available at various locations in Fresno and Tulare Counties. Two Food Express Buses serve 5 rural locations in Fresno County and 5 locations in Fresno City. Additionally, numerous physical sites provide free meal service. Both Food Express Buses are designated mobile Safe Place sites for youth in crisis.

# **ANNUAL IMPACT**



food distributions across Fresno County



families served



**277,561** 

individuals reached



new sites

<del>Ľ</del> 3,574

senior meals served in congregate setting



frozen meals to homebound clients



# WOMEN, INFANTS AND CHILDREN (WIC)

Fresno EOC Women, Infants and Children (WIC) provides healthy food, nutrition education, breastfeeding support, and family resources to more than 27,000 women, children, and families in Fresno County.





# ANNUAL IMPACT

## National formula shortage

With the expansion of the standard four WIC formulas to over **100** different can sizes, brands, and types of formula, The Fresno EOC WIC team worked diligently to support families. They provided explanations regarding their new options, contacted stores to check formula availability, issued specialty formulas not found in stores, and aided moms attempting to relactate and increase their milk production in response to the national formula shortage.

## **Breastfeeding rates**

On average, only **27.3%** of infants in the Central Valley were breastfed in 2021. However, with the help of in-person, phone, and video support, the breastfeeding rate was boosted to **30.5%**.

## **Farmers Market Nutrition Program**

The Fresno EOC WIC staff returned to the RiverPark and Kern farmers markets this year and saw an increase in redemption rates from **54.1% to 60.1%**.

## **Kings Canyon Site Decor Upgrade**

**7,500** participants and was decorated in 2022 with murals and décor to create a family-friendly and welcoming atmosphere and environment with an outer space theme.

## **Remote services**

Due to the ongoing public health emergency, WIC services were able to continue remotely.



participants were served via phone, video, and in-person methods.

virtual baby showers



meet-ups

**137** 

participants in the baby showers



**52** 

moms participated in the breastfeeding meet-ups

ROSE\* sessions

(an anti-postpartum support group)

287

ROSE sessions referrals



### **Books for Kids**

The Books For Kids program is aimed at enhancing literacy and child development for WIC families. In 2022, **14,000** age and culturally-appropriate books were distributed to **4,600** children in various languages such as Spanish, Hmong, Arabic, and Chinese through WIC sites, farmers markets, and drive-thru events.

## Auto issuance for active participants

Auto Issuance- In the past, individuals were required to attend their WIC appointment to receive their benefits. This meant they would not get their benefits if they couldn't attend. To address this issue, auto-issuance was introduced in 2022 for all active participants. Now, when their benefits from the previous month expire, a full month's worth of benefits is automatically added to their WIC cards. This ensures participants always have access to their benefits, even if they cannot make their appointment.

#### Online Nutrition Education

The WIC program has made it easier for families to access nutrition and health information in an online format, allowing them to learn at their own convenience and on their own schedule. By creating a profile on the WIChealth.org website, families no longer have to wait for an appointment to receive this information. This update has been successful, as the number of lessons completed through the website has increased from **700** per month in 2021 to **1400** lessons per month in 2022.

<sup>\*</sup>The ROSE Program (Reach Out, Stay Strong, Essentials for new mothers)

# **HOUSING & SHELTER**

Sanctuary and Support Services offers emergency shelter for families and individuals experiencing homeless with emergency shelter and help clients find permanent housing that fits their needs. Fresno EOC connects our neighbors to housing that is safe, stable, and affordable. These programs address the root causes of homelessness by offering supportive services, such as mental and substance use disorder treatment, employment training, and crisis intervention services

# SANCTUARY & SUPPORT SERVICES

Sanctuary & Support Services provide homeless services such as Safe Place, Outreach, Housing Navigation, Emergency Shelter, Bridge, and Permanent Housing to individuals and families. Services include case management, counseling, employment and educational services, and access to community resources. Sanctuary & Support Services administers the Safe Place Program with a network of 158 physical sites, along with three mobile Safe Place sites throughout Fresno County.

Outreach Services By age

**4** Under 17

**13 13 18**-24 years old

**60** 25+

47
data not collected

124
Total Individuals Served

Housing Navigation

exits to a safe & positive destination





# Sanctuary Transitional Shelter



exits to a safe & positive destination

# Permanent Housing



86

exits to a safe & positive destination

# Bridge Housing



exits to a safe & positive destination

# **Transformed Lives**

Rico\*'s story is a testament to the power of Sanctuary and Support Services. After being released from prison and facing numerous barriers, he was able to take advantage of the services provided by the Sanctuary Transitional Shelter and Youth Bridge Housing program to find employment, complete his high school education, improve his credit score, pay off an eviction, and eventually move into his own apartment. Thanks to these services, Rico was able to turn his life around and was even released from parole a year early. The impact of Sanctuary and Support Services is clear and invaluable.

\*To ensure the security of the clients, pseudonym and stock photos have been used to not reveal their true identity. Nevertheless, these stories are based on real-life events.

Fresno EOC Annual Report 3:

# **HEALTH**

Health programs provide access to preventative health screenings, nutrition and physical activities, mental health services, and health literacy initiatives. These initiatives are designed to help empower individuals and families by educating them on how to make healthy lifestyle choices. They also provide vital resources, such as financial assistance, to help people get access to crucial healthcare services. Fresno EOC's Health Education and Prevention programs are essential to ensuring that everyone in our community has the resources they need to lead healthier and more fulfilling lives.

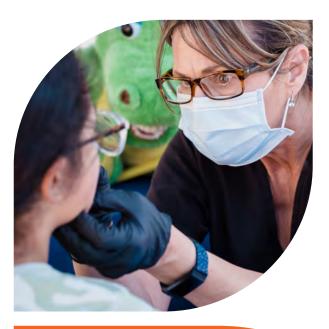
# **HEALTH SERVICES**

Fresno EOC Health Services programs, such as California Optimal Health for Rural Youth and AdolescentFamily Life Program provides young adults with critical knowledge of family planning, reproductive health, healthy relationships, and life skills.

Additional programs and services include the Rural Tobacco Education Program which helps educate people on the dangers of second hand smoke exposure in multi-unit housing.

Programs such as GLOW!, Home Visitation Service and School Based Sealant Program provides community members with the tools and resources they need to build healthy lifestyles.

The Community Health Center offers COVID-19 testing and vaccines, free to low cost family planning services, STI screening and treatment, TB testing, oral health education, and tattoo removal. The goal is to ensure individuals and their families have the necessary resources to live healthy, happier and productive lives, free from poverty.



# ANNUAL IMPACT

**#1,000+** 

recipients of oral health education and treatment COVID-19 tests administered

<u>:</u> 11,000 community members educated on COVID-19

6,200 students educated on positive prevention

**\$ 1,000** community members

1,300 youth enrolled into In The Know

educated on Monkey Pox

# In The Know! Curriculum: Global Recognition

In The Know staff were invited to the International Family Planning Conference in Thailand to showcase the In the Know curriculum that was developed and implemented with the University of California, San Francisco. The curriculum was acknowledged for its success and will now be taught globally.



## **Monkey Pox Vaccine Program**

Over 1,000 participants were educated on the virus and 185 vaccines administered at four clinic sites. Clinics were available five days a week, plus an additional monthly session during the Art Hop Event in downtown Fresno. In partnership with Fresno County Department of Public Health, a massive media campaign took place to eradicate Monkey Pox in Fresno County.

## **Covid-19 Outreach And Education**

The Sierra Health program is exceeding expectations, having educated more than 11,000 people on COVID-19 topics such as vaccines, testing, children's vaccines, and longhaul COVID-19.

# Home Visitation Services: Two Year Extension Granted

Home Visitation Services exceeded program goals and expectations by serving over 100 families with children 0-5 years of age. As a result, a two-year extension was awarded. In addition, with the help of Community Services Block Grant, 34 qualifying families received \$250 grocery gift cards.

## **Comprehensive Sex Education with FUSD**

Health Educators have provided 7th and 9th grade students in Fresno Unified School District with comprehensive sex education. Over 6,000 youth have participated in the Positive Prevention Plus curriculum, which includes the following topics: Human Trafficking, Pregnancy Prevention, Healthy Relationships, STI Transmission Prevention, and Communication Skills.

## **Modernizing Community Health for All!**

The Community Health Center is undergoing a much-needed renovation. Its modernized and welcoming atmosphere will benefit the 13,000+ patients it sees annually. Additionally, Title X recognized the Community Health Center as a top performer for having over 90% successful screening rates for chlamydia and gonorrhea.

FRESNO GROWS BEST

**BABIES ZONE (BBZ)** 

Fresno Grows Best Babies Zone (BBZ) is a community-driven initiative to achieve transformative solutions that will lower infant mortality in the Black /African American community. BBZ is Fresno's information hub for improving maternal and child health and creating a vibrant healthy community for all ages in Fresno.



- Increase engagement of African American residents in 93706
- 2 Increase understanding of social determinants of health
- Create economic and professional pathways
- Engage with social, political, and medical communities





# **ANNUAL IMPACT**

members referred to various community partners

community events attended by BBZ staff and participants

## Partnering with:

- Black Maternal Wellness Innovation
   Lab (BMWIL) on birth justice advocacy.
   Increased understanding of social determinants of health, racial and environmental injustices.
- Curry Environmental Justice (CEJ)
   Fellowship on voter engagement.

   Participants committed to environmental justice and/or public health careers.
- BLACK Wellness Prosperity Center (BLACK WPC) on Doula Initiative.
   Transformative models of care and support for Black women.

# AFRICAN AMERICAN COALITION (AAC)

The African American Coalition (AAC) fights poverty by acting as a community care linkage and response organization. They provide services and referrals to resources based on community needs. AAC operates through a unique system that includes a static site at 1025 Fulton Street, 93721, as well as mobile events called pop-ups, allowing them to reach participants wherever the need arises. With a team of twenty trained Community Care Aides, Specialists, and Leads, AAC ensures equity and inclusion by bringing resources directly to the people in the field.

# ANNUAL IMPACT



engaged

ers COVID-19 vaccines













# TRANSPORTATION

Through Transportation Programs, we provide transportation to and from medical appointments, job interviews, and school. Additionally, we offer transportation services to those who are unable to drive, allowing them to access vital services and socialize with their peers. Our programs are helping to build a healthier, more connected community.

# TRANSIT SYSTEMS

Transit Systems' mission is to ensure that everyone in the community has access to the resources they need. Through the relationship with Workforce Connection, Transit Systems have been able to offer training to individuals in need of transportation services. The Taxi Scrip program provides people with an affordable door-to-door service, allowing the elderly to easily get to medical appointments and other places.





ANNUAL IMPACT

**5** \$77,300

invested in passenger prevention and safety in 43 vehicles

**લું 450** 

clients being transported daily

**39** 

transit routes across Fresno County

# THE FIGHT NEVER STOPS!

As we reflect on the past year, we are proud to witness the results achieved through the collective efforts of Fresno EOC and our community partners. Together in our fight to end poverty, we have ignited transformative change in Fresno County, touching the lives of countless individuals and creating a lasting impact on our community. Community Action agencies play a vital role for individuals and families in the community.

Looking ahead, our agency has placed strategic goals to evolve our service in the community.

We want the community to be safe for everyone, that's why our community safety goals is to help reduce rates of gun violence, increase access to community support and transportation, and help improve parenting and caregiving skills.

Employment can be challenging for some, however our goal is to improve job opportunities and raise workers overall income through increasing participation in career advancement training and provide access to tools needed for success.

Education plays a big part in or agency, therefore our goals are to improve literacy, increase school readiness and provide assistance to as many children and young adults aiming to receive diplomas, credentials and certifications.

Throughout the year families count on Fresno EOC for food access, in which we will keep our goal to increase access to food and meals for families and educate the community on nutrition.

Healthcare access continues to be a struggle for many, our health and wellness goals are to enhance overall physical health and well-being of community members, increase access to health and dental care, and promote healthy lifestyle practices.

Each year we are faced with families needing shelter, and the way we will continue to fight this is by increasing access to temporary and emergency housing for individuals facing housing insecurity. Hardships come and go and we will continue to provide support towards securing permanent housing solutions and help lower the rates of utilities shut offs.

As we move forward, we carry the momentum of our achievements and the strength of our partnerships. With renewed determination, we will continue to strive for a brighter future where every individual in Fresno County can access the resources they need to thrive. Together, we can build a more equitable and prosperous community. Our journey continues, and we invite everyone to join us in creating a better tomorrow for all.

# Team Acknowledgements

# **2023 FRESNO EOC EXECUTIVE TEAM**

## **Emilia Reyes**

**Chief Executive Officer** 

## Michelle L. Tutunjian

Chief Operating Officer/Deputy CEO

## **Jack Lazzarini**

**Chief Programs Officer** 

## **Karina Perez**

Chief of Staff

## **Greg Streets**

**Chief Information Officer** 

## **Jay Zapata**

Chief Financial Officer

## **Amanda Venegas**

**Public Information Officer** 

## **Nelson Dibie**

**Human Resources Officer** 

# FRESNO EOC BOARD OF COMMISSIONERS

# **Low-Income Target Area Elected Representatives**

Alena Pacheco - Target Area A

Rey Leon - Target Area B

Daniel Parra - Target Area C

Daniel Martinez - Target Area D

Lisa Mitchell - Target Area E

Alysia Bonner - Target Area F

Earl Brown - Target Area G

Linda R. Hayes, Board Chair - Target Area H

# **Business and Community Sector**

Zina Brown-Jenkins - Head Start County-Wide Policy Council

Steven Taylor - National Assocation for the Advancement of Colored People

Lupe Jaime-Mileham - Fresno County Superintendent of Schools

James Martinez - Reel Pride

Sherry L. Neil - Fresno County Economic Development Corporation

Itzi Robles - Southeast Fresno Community Development Association

Jimi Rodgers - Association of Black Social Workers

Pastor Bruce McAlister - West Fresno Faith Based Organization

# Representatives of Public Elected Officials

Amy Arambula - 31st Assembly District

David Ruiz - Juvenile Court

Oliver Baines - 16th Congressional District

Robert Pimentel - State Center Community College District

Charles Garabedian - Board of Supervisors

Brian King - Mayor of Fresno Appointee

Barigye McCoy - Fresno County Board of

Supervisors

Ruben Zarate - 14th Senatorial District





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## PROGRAM PLANNING AND EVALUATION COMMITTEE

1920 Mariposa Street, Suite 310 Fresno, CA 93721 June 26, 2023 12:00 p.m.

#### **MINUTES**

### 1. CALL TO ORDER

Amy Arambula, Chair, called the meeting to order at 12:01 p.m.

### 2. ROLL CALL

Roll was called and a quorum was established.

**Committee Members:** Staff: Ana Medina Amy Arambula Michelle L. Tutunjian Lydia Dawson Sherry Neil Jack Lazzarini Elisa Sgambellone Robert Pimentel Jane Thomas Stephanie Buelna Patrick Turner Jerry Moreno Rod Wade Teleconference: Thomas Dulin

N/A Kevin Williams Erika Ceballos
Jon Escobar Elionora Vivanco

Absent:Misty Gattie-BlancoLinda HayesJoseph AmaderAlena Pacheco

## 3. APPROVAL OF MAY 22, 2023, MINUTES

A. May 22, 2023, Program Planning and Evaluation Committee Meeting Minutes

Public Comments: None heard.

Motion by: Pimentel Second by: Neil

Ayes: Amy Arambula, Robert Pimentel, and Sherry Neil.

Nays: None

#### 4. 2024-2025 COMMUNITY ACTION PLAN

A. Community Needs Assessment and Community Action Plan

Kevin Williams, Equity and Impact Director, provided an overview of the Community Action Plan and highlighted the changes included in the Action Plan.

Public Comments: None heard.

Motion by: Neil Second by: Pimentel

Ayes: Amy Arambula, Robert Pimentel, and Sherry Neil.

Nays: None







#### 5. HEALTH SERVICES

A. Community Based Approaches to Reducing Sexually Transmitted Diseases

<u>Jane Thomas, Health and Dental Services Director, provided an overview of the Reducing Sexually Transmitted Diseases grant application with the Centers for Disease Control in the amount of \$937,970, for a three-year period.</u>

Public Comments: None heard.

Motion by: Pimentel Second by: Neil

Ayes: Amy Arambula, Robert Pimentel, and Sherry Neil.

Nays: None

B. AMOR Wellness Center

Thomas provided an overview of the negotiations with AMOR Wellness Center to operate a satellite Fresno EOC Community Health Center in the rural area of Mendota.

Public Comments: None heard.

Motion by: Neil Second by: Pimentel

Ayes: Amy Arambula, Robert Pimentel, and Sherry Neil.

Nays: None

#### 6. SANCTUARY AND SUPPORT SERVICES

A. Domestic Victims of Human Trafficking Services and Outreach Program

Michelle L. Tutunjian, Chief Operating Officer, provided an overview of the grant application with the U.S. Department of Health and Human Services for the Domestic Victims of Human Trafficking Services and Outreach Program, in the amount of \$1,500,000, for a 60-month period.

Public Comments: None heard.

Motion by: Neil Second by: Pimentel

Ayes: Amy Arambula, Robert Pimentel, and Sherry Neil.

Nays: None

B. Youth Suicide Prevention Media and Outreach Campaign

Misty Gattie-Blanco, Sanctuary and Support Services Director, provided an overview of the grant application submitted to The Center of Sierra Health Foundation for the Youth Suicide Prevention Media and Outreach Campaign in the amount of \$500,000, for a 24-month period.

Public Comments: None heard.

Motion by: Pimentel Second by: Neil

Ayes: Amy Arambula, Robert Pimentel, and Sherry Neil.

Nays: None

C. Sisters of the Presentation

<u>Tutunjian</u>, provided an overview of the Sisters of the Presentation grant submitted to the CommonSpirit Health Foundation in the amount of \$25,000, for a 12-month period.

Public Comments: None heard.

Motion by: Neil Second by: Pimentel

Ayes: Amy Arambula, Robert Pimentel, and Sherry Neil.

Nays: None

D. Project HOPE Bridge Housing Update

Tutunjian provided an update on the Project HOPE Bridge Housing table for the month of April.

Public Comments: None heard.

No action required.

#### 7. TRANSIT SYSTEMS

A. Trolley Bus Service

Thomas Dulin, Transit Systems Director, provided an overview of the submitted proposal with the City of Fresno for the Trolley Bus Services in the amount of \$2,071,120, for a one-year period.

Public Comments: None heard.

Motion by: Neil Second by: Pimentel

Ayes: Amy Arambula, Robert Pimentel, and Sherry Neil.

Nays: None

## 8. ENERGY SERVICES

A. 2022 Weatherization Assistance Program Contract Amendment

Tutunjian, provided an overview of the 2022 Weatherization Assistance Program Contract Amendment, with the State of California, Department of Community Services and Development, with the total increase amount of \$1,527,743.

Public Comments: None heard.

Motion by: Neil Second by: Pimentel

Ayes: Amy Arambula, Robert Pimentel, and Sherry Neil.

Nays: None

#### 9. TRAINING AND EMPLOYMENT

A. Pre-Apprenticeship Training Program Agreement Amendment

Patrick Turner, Training & Employment Services Director, provided an overview of the Pre-Apprenticeship Training Program Amendment with the State Center Community College District, a for an increase in the amount of \$410,000.

Public Comments: None heard.

Motion by: Pimentel Second by: Neil

Ayes: Amy Arambula, Robert Pimentel, and Sherry Neil.

Nays: None

B. One Fresno Youth Job Corps Program Worksites

<u>Turner</u>, provided an overview of the grant application with the city of Fresno for the One Fresno Youth Job Corps Program Worksite, in the amount of \$300,000.

Public Comments: None heard.

Motion by: Neil Second by: Pimentel

Ayes: Amy Arambula, Robert Pimentel, and Sherry Neil.

Nays: None

### 10. LOCAL CONSERVATION CORPS

A. CalFire Central Valley Forestry Corps Contract Amendment

<u>Tutunjian, provided an overview of the extension grant operated by Fresno Regional Workforce Investment Board to continue participating in the Calfire Central Valley Forestry Corps.</u>

Public Comments: None heard.

Motion by: Pimentel Second by: Neil

Ayes: Amy Arambula, Robert Pimentel, and Sherry Neil.

Nays: None

### 11. FOOD SERVICES

A. Title III C2 Home Delivered Meals Program Contract Amendment

B. Title III C1 Covid-19 Emergency Meals Program Contract Amendment

Public Comments: None heard.

Motion by: Pimentel Second by: Neil

Ayes: Amy Arambula, Robert Pimentel, and Sherry Neil.

Nays: None

C. Lighthouse Student Meal Services Agreement

Jon Escobar, Food Services Director, provided an overview of the Lighthouse Student Meal Services

Agreement entered with The Fresno County Superintendent of Schools, in the amount of \$212,428 for the year 2023-2024.

Public Comments: None heard.

Motion by: Pimentel Second by: Neil

Ayes: Amy Arambula, Robert Pimentel, and Sherry Neil.

Nays: None

D. Summer Food Service Program

Escobar, provided an overview of the Summer Food Services Program which will continue to provide meals in Urban and Rural areas.

Public Comments: None heard.

No action required.

#### 12. ADVANCE PEACE

A. Community Based Violence Intervention and Prevention Initiative

<u>Tutunjian</u>, provided an overview of the submitted grant application to the U.S Department of Justice, Office of Justice Program for the Community Based Violence Intervention and Prevention Initiative, in the amount of \$2,000,000.

Public Comments: None heard.

Motion by: Pimentel Second by: Neil

Ayes: Amy Arambula, Robert Pimentel, and Sherry Neil.

Nays: None

## 13. WOMEN, INFANTS & CHILDREN

A. Corrective Action Plan Closure

Stephanie Buelna, WIC Assistant Director, provided an update on the corrective Action Plan Closure report from The California Department of Public Health.

Public Comments: None heard.

No action required.

### 14. PROGRAM PLANNING & DEVELOPMENT

A. Grant Tracker

<u>Ana Medina, Program Planning & Development Director, provided an update on the Grant Tracker for the following grants that have been submitted or funded.</u>

### **Submitted:**

- Foster Grandparents: Advancing Innovation in Aging
- Central Valley Against Human Trafficking: Sisters of Presentation

#### Funded:

Valley Apprenticeship Connections: Construction Apprenticeship Program

Public Comments: None heard.

No action required.

#### 15. OTHER BUSINESS

Public Comments: None heard.

No action required.

# **16.** PUBLIC COMMENTS None heard

**17.** ADJOURNMENT The meeting was adjourned.

Respectfully submitted,

Amy Arambula Committee Chair



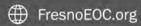
### **BOARD OF COMMISSIONERS MEETING**

<b>Date:</b> August 30, 2023	Program: Advance Peace
Agenda Item #: 8A2	Manager: Rod Wade
Subject: Evaluation Report 2021-2022	Officer: Emilia Reyes

## **Background**

The information presented is intended to keep the Board apprised of the 2021-2022 Evaluation Report for Advance Peace Fresno. This report focuses on data and activities that started with the launch of the 18-month Peacemaker Fellowship, which ran from July 2021 to December 2022.

The report is authored by Professor Jason Corburn from UC Berkeley, School of Public Health and Center for Global Healthy Cities, along with his research team from UCB Learning and Evaluation.







# www.healthycities.berkeley.edu

# **Advance Peace Fresno, Evaluation Report, 2021-22**April 2023

This report summarizes key findings from the Advance Peace (AP) Fresno program, Peacemaker Fellowship that ran from July 2021 through December 2022. The AP Fresno program spent the first half of 2021 in a start-up phase, recruiting outreach workers, training them, and launching the street outreach apparatus. This report focuses on data and activities that started with the launch of the 18-month Peacemaker Fellowship in July 2021 and ended in December 2022. The Peacemaker Fellowship is the Advance Peace 18-month intensive opportunity that enrolls those at the center of gun violence in Fresno and uses a host of mentorship, counseling and other strategies (describe in more depth below) to get them to avoid using guns and turn toward a life of non-violent conflict resolution and peace. This report was drafted by Professor Jason Corburn (jcorburn@berkeley.edu), from the UC Berkeley, School of Public Health and Center for Global Healthy Cities, along with research staff from the UCB Learning and Evaluation (L&E) team.

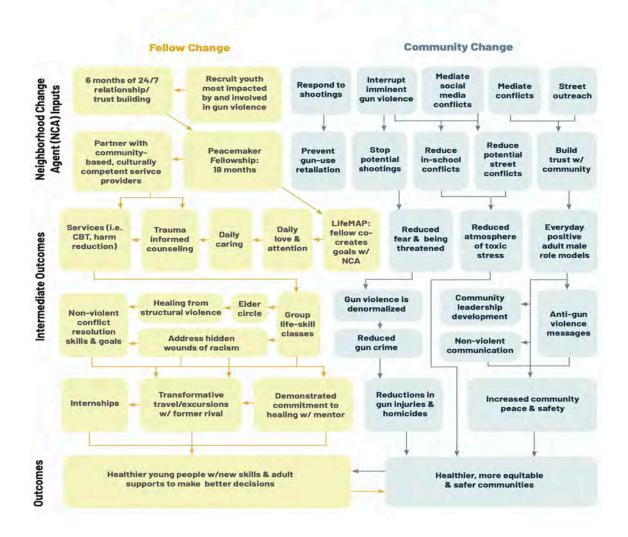
## **Key Findings from the Advance Peace (AP) Fresno, Peacemaker Fellowship, 2021-2:**

- Enrolled & mentored **30 Peacemaker Fellows**, 29 of whom are still alive.
- Likely **prevented 66 murders or shootings with an** injury by interrupting conflicts where guns were present.
- Mediated 249 community conflicts that could have escalated into gun violence.
- Contributed to a **24.8% decrease in Fresno's gun homicides & shootings in 2022** compared to 2021.
- Contributed to a **40% decrease in gun homicides and shootings in SW Fresno** in 2022 compared to 2021.
- Contributed to a **53.2% reduction in the number of gun homicides and shootings** during the 18-month Peacemaker Fellowship (from the first to the last quarter).
- Contributed to a **15.4% decrease in gun homicides in Southwest Fresno** during Peacemaker Fellowship, compared to the prior 18-month period of July-Dec.
- Contributed to a 23.8% decrease in Black male firearm homicide victims, under 35 years old and a 13.3% decrease in Latino firearm homicide victims during the AP intervention period compared to the previous 18-months.
- In SW Fresno, there was a 75% reduction in Black male gun homicide victims under 35 years old and during the 18-month Advance Peace, Peacemaker Fellowship compared to previous period.
- Likely saved the City of Fresno (and County) between \$57-158 Million in gun violence related costs & returned between \$21-\$58 in benefits for every dollar spent on the AP Fresno program.

#### What is Advance Peace?

Advance Peace is a national non-profit, that works in multiple cities to reduce gun violence and promote community healing. Advance Peace reduces urban gun violence by engaging with the people most impacted by cyclical & retaliatory gun violence. The engagement is done by a team of mostly formerly incarcerated, street outreach workers. The outreach workers, called Neighborhood Change Agents (NCAs) engage those creating the gun violence risk on a daily basis, providing mentorship, helping mediate conflicts, managing anger, and enrolling them in the Peacemaker Fellowship. While in the Fellowship, NCAs develops a Life Management Action Plan (LifeMAP) with each Fellow, which acts as their 18-month roadmap for activities, services and a transition to a more peaceful life. Also in the Fellowship, participants get intensive, one-on-one and group supports, counseling, social service navigation and referrals, as well as job readiness, internships, opportunities to travel and, if making progress, a LifeMAP milestone allowance. Advance Peace puts those most acutely impacted by gun violence at the center of developing solutions and focuses on healing the individual & supporting community change.

Figure 1: Advance Peace
Transformative Change Model





#### **Data Sources**

The findings of this report reflect a mixed set of methods employed by the UCB team. First, observation and group focus groups were gathered with AP Fresno program staff. Next, we utilized weekly activity logs and case reports from AP Fresno, Neighborhood Change Agents (NCAs), which captured all their street outreach activities, including conflict mediations. NCAs are the street outreach workers who engage those at the center of gun violence in Fresno on a daily basis. Third, we reviewed all data pertaining to the AP Peacemaker Fellows, or the key clients of AP Fresno. Fourth, we used crime data provided monthly by the Fresno Police Department.

## **Findings: Program Implementation**

The Advance Peace (AP) Fresno program is housed in the Fresno Economic Opportunities Commission (EOC). Fresno EOC established the Advance Peace Fresno program in 2020, in collaboration with the Advance Peace organization based in Richmond, CA and local community partners including Faith in the Valley and the City of Fresno. Advance Peace Fresno has broad community support, as many Fresno residents are concerned about the prevalence of gun violence. In April 2021, in an effort to demonstrate community support for the program, Fresno EOC created an open letter of support for community members to sign and received almost 800 signatures with many comments such as "Thank you so much for the lifesaving work you do to keep our communities safer from gun violence" and "Fresno desperately needs this program. Funding Advance Peace will be significant and effective in slowing or stopping the growth of violence and death we are currently experiencing in our city."

Fresno EOC's Social Services Navigation support has a broad reach as a community-based anti-poverty agency supports the Fellows. Fresno EOC operates and manages over 35 programs that include workforce development services, two charter schools, apprenticeship and training programs with strong placement rates, a health services clinic, housing and homelessness assistance, community food and diaper distributions, transportation, utility, water and energy assistance, Women, Infants, and Children (WIC), Head Start 0 to 5, the Adolescent Family Life Program (AFLP). Fellows are referred to all available Fresno EOC programs as well as other responsive community services. Notably, an NCA does not simply give a Fellow the contact information and instruct them to report to that program location. Instead, the NCA will attend the first few meetings of the class or services with the Fellow in order to provide onsite support. Importantly, the NCA will observe the class content, the instructor's interaction, and the Fellow's participation in the programming. Prior to enrolling, Fellows have not typically attended community-based services other than school on their own, and this navigation support helps increase their comfort level and allows the NCA and Fellow to mutually determine if the programming is a good fit.

Advance Peace Fresno offers its Fellows access to a number of successful employment and training programs at Fresno EOC. This programs include but are not limited to: the Valley Apprenticeship Connections (VAC), which prepares students for a career in construction and manufacturing maintenance mechanics; a paid work experience program with the Fresno Regional Workforce Development Board and a summer internship program; the Fresno EOC Local Conservation Corps (LCC), a training program that leads to employment in public land

management and solar panel installation; and, a medical equipment sterilization technician certification program.

During the 2021-2022 period, the AP Fresno program spent its early months in a start-up mode. This start-up included a six-month hiring and preparation phase, where the street outreach workers, known as Neighborhood Change Agents (NCAs), received training from the AP national program, other cities' outreach workers, and other professional trainers. The NCAs are known as 'credible messengers' who are uniquely skilled to navigate the streets, mentor those at the center of gun violence, engage with the friends and families of those at the center of violence, and can support their Fellows in obtaining culturally competent social services and other life-supporting resources. The AP NCAs received mentorship, non-violent communication and conflict resolution trainings from the Advance Peace national program. They also attended field trainings in other cities utilizing the AP strategy, where they were coached by other NCAs. As such, the AP Fresno NCAs have been exposed to professional skills of conflict mediation, harm reduction/de-escalation, third-party conflict resolution, cognitive behavioral therapy, and life coaching. During this evaluation period, there were generally 4 full-time NCAs working for AP Fresno along with one Program Manager, who also performed occasional street outreach.

All NCAs are required to keep daily or weekly logs of their activities using the UC Berkeley developed web-system, apdata.org. This system keeps confidential records of:

- All street outreach activities, including the persons contacted, the number of contacts and the hours spent;
- All Fellow engagements, including number and hours spent with them, any social service referrals they received, the type and hours spent on referrals, and any other counseling or supports the Fellow received from their NCA;
- All community conflict mediations performed;
- The number and hours spent in professional meetings, and;
- Field notes are also included in weekly entries.

## January - June 2021: Start-up Period

During this period AP Fresno was in an organizational development period. A program manager and one lead street outreach worker were the first two hires. A robust hiring process was launched to identify additional street outreach workers, with input from community organizations and the national Advance Peace organization. The national AP team supported the local team in the interviewing and hiring processes.

Once the additional outreach workers, called Neighborhood Change Agents (NCAs) were hired, the new Fresno team worked closely with Advance Peace national staff to become oriented to the program. The program management structure was also created by Fresno EOC, the host organization for AP Fresno, during this period. Based on the history of gun violence in the Southwest of Fresno and the experiences of the new NCA team, the AP Fresno program made a determination at this time that the SW and to some extent the NW would be the areas they would target for street outreach. The team acknowledged that Fresno is a large spread-out city and that they only had a team of five outreach workers. While the AP Fresno program is not

geographically based or limited by one's ethnicity, age, gender or other affiliations, the team used the SW as its starting point to focus its outreach and conflict mediation work.

The AP Fresno team scheduled a series of trainings for the new staff. One of the most impactful trainings involved spending multiple days with the Richmond, California, Office of Neighborhood Safety (ONS) outreach team. During these training days, AP Fresno outreach staff shadowed the Richmond street outreach workers and learned-by-doing. Multiple debriefs of street encounters and Fellow mentoring occurred in Richmond, as well as observations of life skills classes. Each AP Fresno outreach worker was partnered with a Richmond ONS outreach worker, who continued to work with them and answer questions once the AP Fresno team returned home. The Richmond team as well as experienced outreach workers from the Advance Peace programs in Sacramento and Stockton came to Fresno to provide additional training in street conflict mediation, anger management and youth mentoring for the Fresno AP team. The UC Berkeley evaluation group also conducted multiple trainings for the AP Fresno team to teach them how to collect street outreach data and enter it into their on-line system.

The April through June 2021 period was spent conducting daily street outreach in order to identify the potential Fellows to be enrolled in the Peacemaker Fellowship. The AP Fresno team held twice daily check-in team meetings to share information and support one another. The AP Fresno team identified about sixty potential fellows using information provided by Fresno Police about shooting suspects and their own street knowledge. AP Fresno also identified potential fellows through referrals by probation officers. AP Fresno team also used their own street networks to identify additional potential fellows. The potential fellows are people at the center of gun violence who have not been apprehended by law enforcement. Of the 75 or so potential fellows identified by AP Fresno, at least two were killed during this period of outreach.

During this period, the AP Fresno team established its trust with different groups and worked to explain what this Advance Peace, Peacemaker Fellowship was all about. They emphasized that the program was an opportunity for those most likely to be perpetrators and victims of gun violence to avoid crime and start down a more peaceful lifestyle. Of course, many potential fellows were hard to find and skeptical of the AP program. However, by June 2021, the AP Fresno team had identified about 30-40 potential and willing Fellows.

#### July – December 2021: First 6 months of Peacemaker Fellowship

AP Fresno launched the 18-month Peacemaker Fellowship in July 2021. This meant that the team started enrolling Fellows and getting them to commit to participate in the entire 18-month program. Not all potential fellows were open to enrolling in the AP program and many were resistant at first, having been let down by many social services. Those that were willing to enroll in the Peacemaker Fellowship were assigned a 'primary' NCA or one outreach worker that would act as their daily mentor.

From July through September 2021, the NCAs worked with their assigned Fellows to draft their Life Management Action Plan (LifeMAP). As we detail below, each LifeMAP is an individualized 'road map' of activities, actions and goals for each Fellow to avoid a life of gun violence and begin a process of turning toward a more peaceful and productive life. The LifeMAPs are detailed documents that are agreed to by both the Fellow and the entire AP team, since multiple NCAs might have skills, experiences and know of opportunities to support a

Fellow. In other words, during this period, the entire AP Fresno team got to know each and every Fellow in the program.

During this period, relationship building and working on LifeMAP goals were a priority. This included supporting a Fellow's daily needs, like eating and safe housing. During this time, the NCAs would mentor their fellows and coach them by sharing their own life experiences and supporting each Fellow to explore some reasons behind their behaviors. Each NCA was trained in culturally responsive counseling, cognitive behavioral therapy and related tools to support the traumas and emotional needs of their Fellows.

Within the first six months of the Peacemaker Fellowship, all enrolled Fellows were required to attend life skills. Separate life skills classes were established so that rivals from different neighborhoods and gangs would not be in the room together. Of course, the COVID-19 social distancing requirements placed major limits on group gatherings. AP Fresno followed all required protocols and did things like hold outside meetings.

Fellows also participated in community events, such as food give aways. A select group of fellows who were interested in gaining employment skills, were offered the opportunity to participate in the Tree Fresno program. In this program, the AP Fresno Fellows also get to partner with the Fresno Metro Black Chamber of Commerce and contribute to the City's Beautify Fresno initiative by planting and maintaining trees in their neighborhoods. The Fellows have also participated in classes on the health and social justice impacts of tree canopy, entrepreneurship, and were able to plant trees in areas burned after the Creek Fire. The training program resulted in at least three AP Fellows gaining full-time employment with the City of Fresno.

## January – June 2022: Second six months of Fellowship

During this period, all Fellows continued to attend life skills classes and some participated in the Tree Fresno internship. As Fellows made progress on their LifeMAP goals, they were brought on excursions out-of-town. In these experiences, the NCA mentors support their Fellows to reflect on their lives and experience a world bigger than their neighborhoods.

During this period, there was also staff turnover within the AP Fresno program. A new Program Manager was assigned, replacing the first Program Manager. One NCA was arrested and removed from the team. The staff and management changes had some impact on the Fellows, as there were fewer NCAs to provide support and NCAs were now asked to take on management roles. By this time, the AP Fresno team was actively recruiting to hire additional NCAs.

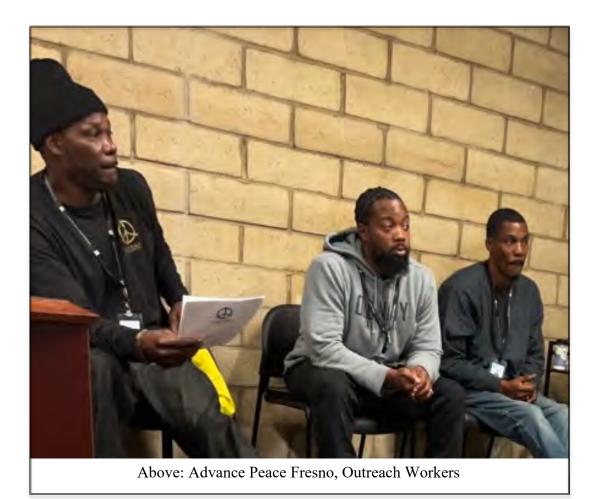
#### July- December 2022:

During this period, the Fellows continued to attend life skills classes, internships and received services from both AP Fresno NCAs and social service providers in the county. There was additional turnover among the NCA staff, as two more NCAs left and three were hired. There was a training and start-up period for the new NCAs, which slowed outreach and Fellow engagements in the first month of this period. The AP Fresno team also worked to ensure the community and different organizations understood the work they were doing as discussions about city support and funding reached the council.

The new NCAs were assigned existing Fellows and they worked to build trust and rapport with them. This too took time and may have slowed down the activities and offerings of the Peacemaker Fellowship. However, the Tree Fresno program and other internships continued during this period. After there were some crimes by young people between 11-13 years old, the AP Fresno team also began connecting closer to the school district during this time to mediate conflicts and mentor young people who were still in-school.

By the end of the 18-month Fellowship, three fellows were working full time for the City of Fresno, one was employed at UPS, another in truck driving school. At least a dozen fellows were supported to gain secure and safe housing for themselves and often for their family. We detail the street outreach and Fellow outcomes in the next section.

According to Fresno Mayor Jerry Dyer, also the former police chief: "I support the work. Let me just say publicly, Advance Peace intervention specialists have done some great work out there. I know for a fact they've stopped shootings. I know that for a fact." 1, 2



Advance Peace Fresno Evaluation Report, 2021-22

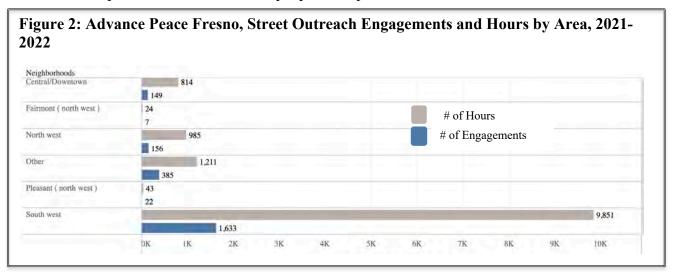
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## AP Fresno Outreach Accomplishments: 18- month Peacemaker Fellowship.

We found that before the arrival of the AP Fresno, Peacemaker Fellowship, the young people in the program were not enrolled in or being touched by any regular social or community services.

**1,224 Fellow Engagements for 4,885 hours**. These are 1-on-1 engagements between an AP Fresno NCA and their assigned Fellow.

**12,928 Street Outreaches for 2,350 hours**. Street Outreach is when an AP Fresno NCA engages someone with close proximity, influence, relevance & importance to a Fellow, like a family member, but the person is not a Fellow. The reason this is such a large number, is that Fresno NCAs spent a significant amount of time in 2021 in the streets, identifying the most influential shooters and users of guns in the city. In order to identify these potential fellows, AP Fresno team spoke to hundreds of other people multiple times.



**249 General Conflict Mediations for 500.5 hours.** These are interventions in the community to resolve a dispute that likely involves or impacts a Fellow and takes place during normal business hours. No guns were present or likely to be used.

17 After Hours Conflict Mediations for 37 hours. These are general conflicts (see above) that occurs after normal business hours (i.e., in the middle of the night).

**26 Shooting Responses for 53.5 hours**. This is when an AP Fresno NCA goes to the scene of a shooting and works to understand what happened and prevent any potential retaliation.

**66** Cyclical & Retaliatory Gun Violence Interruptions (CRGVI) for 123 hours. CRGVI are when an AP Fresno NCA interrupts a conflict where guns are present and/or very likely to be used. Also, where the conflicting parties are/have been engaged in retaliatory gun violence.

**13 Social Media conflict mediations for 36 hours** – This is when an NCA scans social media and comments on, advises, intervenes to address a post made by Fellow on various social media (Instagram, Facebook, etc.) that likely antagonizes and could/does stimulate a violent response.



## **Examples of AP Fresno Conflict Resolutions (directly from Field Notes):**

Got a call about the Lil homie about to blow on some unknown individuals. He had been watching them ready to blow. I pulled up disarmed by having him exit the car. He explained his side I explained mines. Everyone went home safe.

Had 2 young X guys in the office, who were having social media beef with the XX youngsters. Showed us text messages of him in the parking lot with his gun on him, and the X guy outside an apartment complex. Says he could of got him, if he was tripping, but doesn't understand why they keep talking about him. We were eventually able to talk to the other guy, and explain the situation. We counseled these 2 guys on the influence they were having on X. Fed em some lunch, and dropped em off.

Received a phone call from NCA that my grandson's mom was upset, b/c they was threatening to shoot her for her son's actions. I pulled up to their apt, and she told me, her other younger 14 year old son was a target in an incident in which his friend was shot in the hand, over the weekend. Her son, was talking to the shooter and told him her knew where his mom stayed at, and would shoot her instead of him. I got the guys name asked around. I found out that he had already been arrested. I let the Mom know that the guy was locked up, but I would keep track of when he's scheduled to be released, and make contact with him.

Got a call from X that one of my Homies was involved in a fight, at his daughter's funeral. Two NCAs responded & made contact with him immediately. Moments later during the comments portion of the funeral, while he was speaking, he kept being interrupted, and a shouting match erupted. A standoff ensued. I ran up to the stage and got him to the next room, at which point he pulled out, and cocked his gun. I then told him he couldn't do that and escorted him to his car, where his girl drove him home. After he pulled off, the female he was arguing with came out and created another outburst wanting to fight anyone. We stayed for hours and kept the peace but the funeral service was suspended.

Had a round table discussion with a shooter, about active shootings goin' on and the reasons behind it. Gave him a plan to meet with some of the older guys from his neighborhood, to talk to the other people that hangs in their neighborhood that's causing all the gun violence.

Was on XX street where they were having a dispute about someone getting jumped the night before. This guy wanted to fight all of the guys that jumped him, one on one. He called others for back up, which escalated the situation. Firearms were drawn on both sides. I intervened and called an elder from the area and another NCA to assist the situation. We had it deescalated and then the Police arrived. We stayed after they left and tensions boiled up again, but we were able to keep the situation under control. No further weapons were pulled out.

Pulled up on XX who had just been shot at by rivals. He was visibly upset and got on the phone to request his weapon be brought to him. Another of his friends pulled up with a pistol, and extra magazine. He expressed his displeasure with our request he stand down while others continued to victimize him. We stayed on the scene and after constant communication, was able to lower the temperatures of the guys involved.

# **NCA Street/Community Conflict Mediations**

Our research suggests that AP Fresno NCAs are regularly putting themselves in the middle of harms way to diffuse conflictual situations, many of which where guns are present. This is not only life-threatening for the NCAs, but it is also traumatizing. The NCAs told us these experiences can also re-traumatize them and bring-up their own past experiences with violence, abuse and guns. We also learned that NCAs work 24/7, responding to situations when they occur even in the middle of the night, during their own family's functions, on weekends, etc. We also learned that NCAs spend time on social media looking for potential conflicts based on postings by their Fellows, their friends and rivals.

# **Examples of AP Fresno Fellow Engagements** (directly from field notes):

Drove to X house because he didn't make his class. He said he had business to handle and was already out of town. I sat down and let him know everything he has going for him and what's my duties in holding him to those goals. Since he was recently released to AP I also let him know how sensitive his case load is and why we have to be successful in moving forward. I will be picking him up for his classes Mon-Fri at 6:30am. Class starts at 7am.

X is ready to go anytime. I call him 3 times a day. He is out in the streets because his daddy is gone and momma is selling drugs on the corner. He never got a chance and is angry about it. We are working on getting him a place to stay. I took him to get some food and talked to him about the streets and school. Will stay on him.

Spent all day with Fellow. Picked him up for school program. Went to a kids birthday day party we mutually knew. Heard gun shots by the party. The police came. We started talking about life and that all these little kids hearing and seeing guns is too normal. On the way to drop him off at home, talked about our role in these kids' lives and how we got to stop the shit. Then I dropped him off.

Talked to F about his mental health issues. He suffers from mental issues and is currently off his medication. He was talking of suicide so I listened and then talked to him about his life and what's important to him. He vented and came up with a good plan moving forward.

Pulled up on X. Wasn't feeling it today. He was already drinking and upset that he hasn't seen his kid in 6 days. Drove around with him and let him know we have to work on him first. We went together and applied at a job and placed his application to some other positions available. He seemed more calm and sobered up before I dropped him back off.

My Fellow was upset and his homies got him amped up. He had lost some money and discharged his weapon into the air. The police arrived in the area. I took him aside and we talked for a while. Once we was alone, he was vulnerable enough to express how hurt and angry he was about losing his brother. His was killed a month ago and he is having trouble accepting the loss. He settled down for some time but erupted again. Another NCA came by and we talked him down and defused the situation. We took him out of the area and keeping on him to make sure nothing happens.

Meet up with X yesterday to discuss going over his LifeMAP. He was okay with everything I had to say. He also told me that he's doing good besides it being a struggle everyday. I let him know that I'm always here for him just call if he needs to talk about anything. He told me he needs a place of his own because he's staying with his grandparents right now and they live in his enemy's neighborhood. I let him know that I will do my best to help him find someplace safer to lay his head at. He told me okay we played video games for almost two hours then I left. But before I did I gave him address to places that he could stay at in the mean time.

# The Advance Peace Fresno, Peacemaker Fellowship

At the heart of the Advance Peace program is the Peacemaker Fellowship. The **Peacemaker Fellowship** is the 18-month opportunity where enrolled Fellows receive everyday mentorship, 24/7, from their NCA & work to achieve personal **Life Management Action Plan (LifeMAP)** goals that will help them avoid gun violence.

The Peacemaker Fellowship only enrolls the most likely perpetrators of gun violence in Fresno, as determined by referrals from key partners, street knowledge of the outreach workers, and other information provided to Advance Peace leadership. The Fellows do not have to be gangaffiliated, of a certain age, or have other enrollment criteria except that they are highly likely to be/have been involved in gun crime and have avoided the reach of law enforcement to date.

Once Fellows are identified, they are recruited into the Peacemaker Fellowship. It is important to note that most potential Fellows are skeptical of the Advance Peace Program, they distrust most organizations, have been let down by most adults/institutions in their lives and are often living in the 'shadows' to avoid being a victim of gun violence themselves. Therefore, much work and time goes into recruiting and enrolling the right people into the Peacemaker Fellowship. This process takes at least six or more months in Advance Peace cities, and frequently potential fellows are engaged for some period of time until they agree to 'officially' enroll into the Peacemaker Fellowship.

Once a person agrees to enroll into the Peacemaker Fellowship, intake information on their background and experiences is captured in their 'fellow profile.' These data are gathered by their assigned NCA mentor, and includes their birthday, race/ethnicity, and questions about any experiences they have had that might be influencing their use of guns, traumas they might be grappling with, and characteristics that might be built upon to help them avoid a life of engaging in gun crime. The characteristics of the Advance Peace Fresno Fellows enrolled in the cohort 2021-2022, appear in Table 1.

Many of the questions are indicators of Adverse Childhood Experiences (ACEs). Research suggests that self-reported ACEs is linked to trauma that adversely impacts decision making, interpreting social situations as safe or threatening and cognitive development. This research also reveals that it is possible to prevent the negative impacts of ACEs on behaviors by creating regular supportive connections in schools and the community, teaching anger management, and ensuring that young people have consistent healthy adult supervision/mentorship.<sup>3</sup>, <sup>4</sup>, <sup>5</sup>

# AP Fresno, Fellow Characteristics

Of the 30 enrolled fellows all but one an African-American male (the other is Latino). Their ages range from 15-34, with the average age of 19 years. 43% of fellows stay in the SW neighborhood.

These are some characteristics of the AP Fresno Fellows who were enrolled in the Peacemaker Fellowship from July 2021-December 2022:

Table 1: Advance Peace Fresno, 2021-22 Fellow Characteristics						
at intake						
Fellow Characteristics	% Yes					
Gun Violence						
Ever shot at	81%					
Ever physically assaulted	50%					
Prior gun-shot injury	31%					
Ever viewed/witnessed a gun homicide	75%					
Any family member killed by a gun	78%					
Justice System						
Prior Arrest	100%					
Previously in CYA	59%					
Currently on parole/probation	78%					
Previous incarceration	84%					
Parent incarcerated	56%					
Social/Economic						
Ever homeless	50%					
Ever received food stamps	47%					
Currently in School	13%					
Ever suspended from school	66%					
Has GED/High School Diploma	41%					
Currently employed	25%					
Currently a parent	56%					
Prior to AP have received social services	9%					
Strengths/Assets						
Has a caring adult in your life	41%					
Is a critical thinker	78%					
Is a charismatic leader	47%					
Is open to change	72%					
Has a strong work ethic	56%					
Has artistic talents	56%					
Has marketable job skills	44%					

# **Individual Participant Impacts**

At the conclusion of the AP Fresno initiative, the UCB team will evaluate the influence of the Peacemaker Fellowship on all individual Fellows. These analyses will explore what 'dosage' of services and mentorship contributed to a Fellow not being shot, injured, arrested or killed. We will also explore the 'dosage' impacts on each Fellow's responses to similar questions as those

asked at intake, namely, how they respond to violent threats, whether they were receiving needed social services, whether they were housing or food insecure, their self-reported mental health outlook, and how they rate their Advance Peace NCA mentor.

During the 18-month Peacemaker Fellowship, the AP Fresno Program achieved some of the following with their Fellows:

27 of 30 enrolled AP Fresno Fellows completed a LifeMAP. The LifeMAP is an individualized plan or roadmap where each Fellow sets goals and strategies to reach those goals with their NCA mentor. The LifeMAP Goals guide the everyday work of the NCA during the Peacemaker Fellowship, and offer the Fellow a set of specific set of accomplishments that can give them daily structure, resources and skills to avoid a life at the center of gun violence.

# 1,736 total social service engagements and supports, which included:

- **399 Culturally Responsive Counseling**. This is when an NCA who understands and is from a similar cultural, racial and ethnic backgrounds of their 'client' offers supports to address trauma, promote healing and change unhealthy behaviors. This is done in a way that does not assume or essentialize a 'culture,' ensures NCAs approach clients with humility, and helps clients understand the ways institutions and social systems create and perpetuate trauma.
- **402** Cognitive Behavioral Therapy (CBT) sessions. This is when an NCA helps their Fellow to identify & change the destructive or disturbing thought patterns and traumas that have a negative influence on their behavior and emotions. CBT helps Fellows reflect on their own thinking, slow down in key moments of conflict, practice less harmful responses in dangerous situations, and to being to adapt their behavior to a new, non-violent identity.
- **545 Life Coaching** sessions. This is when an NCA delivers culturally responsive and competent support for a Fellow to help them identify their strengths, weaknesses and trauma, and help them overcome obstacles holding them back.
- **40 Social Service Navigations**. This is when an NCA supports their Fellow with any social services, such as the DMV, housing assistance, the legal system, welfare benefits, etc.
- **88 Job Readiness** this is when an NCA supports a Fellow in preparing them for employment (i.e., create a resume, apply for certification classes, get an ID, etc.).
- **34 Internships**. These are opportunities for Fellows that are enrolled and participating in the Fellowship for at least six months. These typically are part-time paid opportunities that prepare a Fellow for full-time work.
- **173 Life Skills Class.** These are groups of Fellows learning about important life affirming skills, frequently facilitated by an NCA or a third party professional.



- **12 -Elder Circles**. The Elders Circle is a group of community members that meet with Fellows to share their life experiences and ways they avoided gun violence and became successful in raising a family, in business and other endeavors.
- 8 Fellows participated in Transformative Travel. Transformative travel is when the AP Fresno team takes more than one Fellow out-of-state to a cultural, educational or other trip and exposes them to life-affirming opportunities (these are more frequently curated with the Advance Peace national organization). The Transformative Travel only occurs after a Fellow has been enrolled and actively participating in the Peacemaker Fellowship for at least 6 months, is making progress on their LifeMAP, is regularly attending Life Skills classes, and agrees to travel with another Fellow, who happens to be one of their rivals.
- **264 Referrals, for 587.5 hours.** The NCAs also refer their Fellows to social service providers, such as substance abuse, anger management, housing, food security and others. The AP NCA most frequently will bring and accompany a Fellow to the social service. This is what the organization calls a 'hard referral.' Referrals for the Fellows included the following services and hours:

Table 3: Advance Peace Fresno, Peacemaker Fellowship 2021- 22, Fellow Referrals						
Referral Types	Hours					
Anger Management	70					
Court	7					
DMV/License	81					
Family Support	34					
Food Assistance	15					
GED	14					
Housing	10					
Internships	98					
Job Readiness	97					
Mental Health	120					
Parole & Probation	18					
Social Security Card	3					
Substance Abuse/ Addiction Services	4					
Others	16.5					

**LifeMAP Milestone Allowances** – This is when an enrolled and actively participating Fellow receives a stipend to recognize their achievements and support their peaceful transformation. Fellows only become milestone allowance 'eligible' after participating for at least six months in the Fellowship, are engaging with their NCA mentor every day, are attending life skills classes and social services referrals, have made progress on at least 65% of their LifeMAP actions, and demonstrate a commitment to not using firearms.

#### **Gun Crime Data**

A key objective of the Advance Peace Fresno initiative is to reduce gun homicides and shootings with an injury. As noted above, we tracked the number of monthly firearm homicides (California criminal code, 187(a), homicide by firearm) and firearm assaults (California criminal code, 245(a)(2), assault with deadly weapon, firearm).

According to the Fresno Police Department, Black and Latinos made up 77% of firearm homicide victims in 2019, 81% in 2020, and 71% in 2021. The median age for African American homicide victims from 2019-2021 was 24. Between 2019-2021, there were an average of 110 African American shooting victims per year and an average of 123 Latino shooting victims per year. In Fresno in 2021, Black men under 35 years old were 23% of all gun homicide victims and Latinos under 35 were 18% of all gun homicide victims. <sup>6</sup>

Southwest Fresno (SW) has historically had one of the greatest burdens of gun homicide and shooting victims within Fresno. The AP Fresno program is not limited to any one geography in the city, but because of its gun violence history, the SW has become the program's primary intervention area. This is evident from the number and hours of street outreach in the SW compared to the other districts (see Figure 2 above). From 2019-2021 an average of about 26% of all the city's gun homicides took place in the SW. During this same time period (2019-21) in the SW, 38% of homicide victims were African American and 44% were Latinos. The SW of Fresno has had 28% of all Fresno shootings in 2019, 30% in 2020, and 28% in 2021.<sup>7</sup>

We found that Fresno experienced a **24.86% decrease** in gun homicides and firearm assaults in 2022 compared to 2021 and a 35.66% decrease in all shootings in 2022 compared to 2021(Table 3). In the Southwest of Fresno, we computed a 21% decrease in firearm homicides and a 40% decrease in firearm homicides and assaults in 2022 compared to 2021 (Table 3).

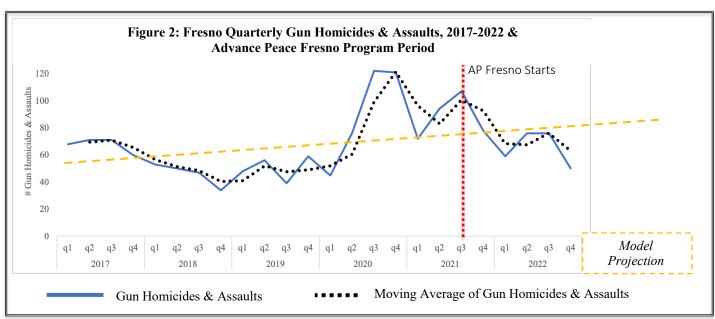
Table 3: Fresno								
Fresno Total (entire city)	2016	2017	2018	2019	2020	2021	2022	% Change, 2021-22
Total Homicides (all cause)	36	56	32	45	74	74	60	-18.92%
Firearm Homicides	22	41	26	35	69	66	47	-28.79%
Firearm Assaults (CA criminal code, 245a2 only)	237	229	158	165	291	288	219	-23.96%
Firearm Homicides and Assaults	259	270	184	200	360	354	266	-24.86%
All Shootings <sup>4</sup>	N/D	516	352	374	732	687	442	-35.66%



Table 3: Southwest Fresno Firearm homicides and assaults, 2016-2022								
	2016	2017	2018	2019	2020	2021	2022	% Change, 2021-22
Firearm Homicides	12	11	7	7	20	19	15	-21.05%
Firearm Assaults	83	71	55	51	91	96	54	-43.75%
Firearm Homicides and Assaults	95	82	62	58	111	115	69	-40%

We focused our analyses of changes in gun crime during the 18-month *Peacemaker Fellowship* period from July 2021 through December 2022. We used the prior, closest match 18-month period (7/2019-12/2020) as a comparison period. This period was selected since it included the pandemic period, which was also present during at least the 2021 portion of the Peacemaker Fellowship. For city-wide gun crimes pre and post the AP Fresno intervention, we computed a 7% decrease in firearm homicides, and a 3% reduction in firearm homicides and assaults combined (Table 4).

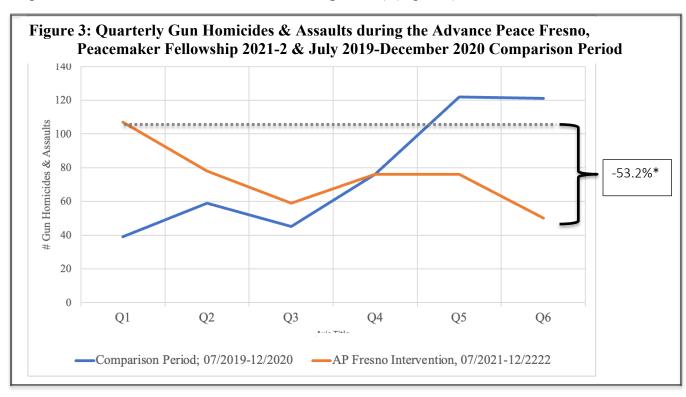
Table 4: Gun Crime, Advance Peace Fresno, Peacemaker Fellowship July 2021-Dec. 2022									
	18-mo. Comparison:	18-mo. Comparison: AP Fellowship: Absolute %							
Fresno, City-wide	07/2019-12/2020	07/2021-12/2022	Change	Change					
Firearm Homicides	85	79	-6	-7%					
Firearm Assaults	377	367	-10	-2%					
Firearm Homicides and Assaults	462	446	-16	-3%					



We also computed the quarterly number and mean of firearm homicides and assaults, which can offer a more nuanced picture than just an 18-month total. Using a time-series analyses, we calculated the slope of the line for gun homicides and assaults from 2017 through 2023, or what

was predicted based on five years of data. We found that the AP intervention resulted in an 18% lower number of homicides and assaults than the model predicted (Figure 2).

We found a significant reduction in the quarterly number of firearm homicides and assaults over the 18-month AP intervention period. In the first quarter there were 107 gun homicides and assaults while in the 6<sup>th</sup> quarter there were 50, a reduction of 53.2% (p<0.01)\* (Figure 3). Gun homicides during the AP Fresno 18-month period declined 50%, from a monthly mean of 6 to 3 (p<0.01) (Figure 4). For gun assaults, the mean for the first quarter was 29.6 but by the 6<sup>th</sup> quarter the mean was 13.3, a 55.06% decrease (p<.0001) (Figure 5)



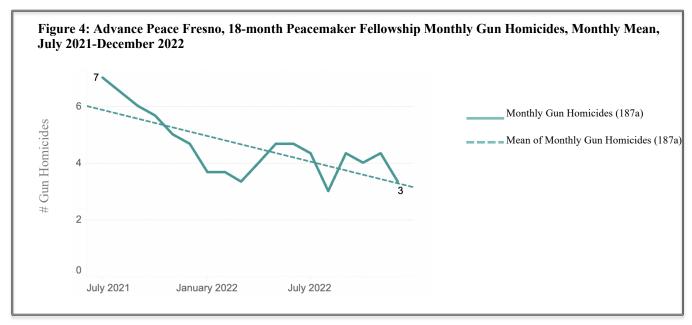
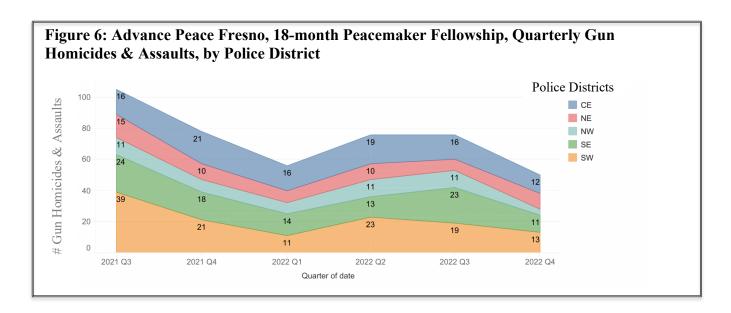




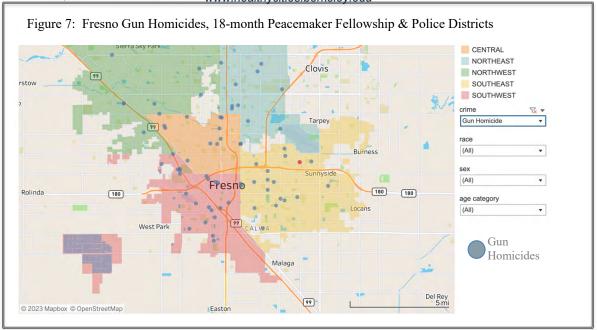
Figure 5: Advance Peace Fresno, 18-month Peacemaker Fellowship Quarterly Gun Assaults, with Mean 33 Quarterly Gun Assaults (245a2) 30 — Mean of Quarterly Gun Assaults (245a2) Gun Assaults (245a2) December 2022 0 July 2021 January 2022 July 2022

In the Southwest police district of Fresno, there was a 15.4% reduction in firearm homicides and an 11.4% reduction in homicides and assaults between the pre and post Peacemaker Fellowship intervention (Table 5).

Table 5: Gun Crime Pre & Post Advance Peace Fresno, Peacemaker Fellowship, Southwest Police District, July 2021-Dec. 2022								
Fresno, Southwest District	18-mo. Comparison: 07/2019-12/2020	AP Fellowship: 07/2021-12/2022	Absolute Change	% Change				
Firearm Homicides	26	22	-4	-15.4%**				
Firearm Assaults	114	102	-13	-10.5%**				
Firearm Homicides and Assaults	140	124	-13	-11.4%**				
	**p< 0.01							







While participation in the AP Fresno program is not restricted or limited to any area, race/ethnicity, age or gender, both the majority of gun violence victims and AP participants in the Fellowship are men of color, under 34 years old. During the AP Fresno Peacemaker Fellowship, there was a 19.4% (36 to 29) decrease in the number of gun homicide victims that were Black or Latino men, under 35 years old; 23.8% decrease in the number of Black male firearm homicide victims, under 35 years old; and a 13.3% decrease in the number of Latino firearm victims, under 35 years old. In the Southwest of Fresno during the AP intervention, there was a 75% (8 to 2) reduction in Black male, under 35 years old homicide victims, and a 42.8% (14 to 8) reduction in Black and Latino men under 35 years old that were homicide victims, compared to the 18-month reference period (07/2019-12/2020).

# **Benefit Cost Analysis**

Benefit-cost ratio (BCR) is a measure of return on investment. BCR compares the costs of an intervention to its benefits, including program participants and taxpayers. If the BCR is greater than 1, the benefits of the intervention exceeded its costs. The benefits of the Advance Peace Fresno intervention were calculated by first using the cost estimates of the cost of gun violence in Fresno as calculated by the National Institute of Criminal Justice Reform (NICJR), which

calculated the governmental and societal costs of Fresno of \$2.4M per homicide and \$864,000 per injury shooting. These costs include the emergency and police response, law enforcement investigation, District Attorney and Public Defender's office, hospitalization/health care, pretrial incarceration and prison placement, victim supports, and lost revenue from victim and perpetrator not paying taxes.



Source: National Institute of Criminal Justice Reform, nicjr.org

These data are consistent with estimates from other California places and national data.

Second, using data reported by the AP Fresno NCAs, there were **66 cyclical and retaliatory gun interruptions** (see definition above) over the 18-month Peacemaker Fellowship. **If all 66 of these incidents resulted in shootings with an injury, the costs would have been about \$57 Million, and if all 66 were gun homicides, the cost would have been about \$158 Million.** Third, we received data from EOC that the Fresno Advance Peace 18-month program budget was estimated to be approximately \$2.7M.

Finally, we calculated the BCR by dividing the estimated benefits by the costs: \$57M/\$2.7M and \$158M/\$2.7M. We did not use a discount rate. **The BCR for Advance Peace 2021-2022 is estimated to be between \$21.11 - \$58.52: \$1.** This means that for every dollar the city spent on Advance Peace, they received between \$21-\$58 dollars in return.

#### Conclusions

This evaluation report has shown that the AP Fresno program has made significant contributions to community violence reduction in Fresno. We also found that the support of the Fresno EOC has been instrumental in ensuring the program functions professionally and has the resources for its staff and Fellows. Our key findings are, first, that AP Fresno has mentored hard-to-reach young people likely involved in gun violence and almost all of these Fellows are receiving lifesupportive services and not engaging in gun crime. Next, the program is preventing shootings and potential homicides by interrupting community conflicts, particularly where guns are present. Third, AP Fresno is contributing to a significant reduction in gun crime city-wide, in specific targeted areas (i.e., the Southwest), and among the population groups most likely to be victims (i.e., Black and Latino men, under 35 years old). The Southwest community has experienced significant reductions in gun violence since the AP Fresno program launched its Peacemaker Fellowship. The AP Fresno program is saving the city (and likely the county) between an estimated \$57-158M dollars by preventing shootings and gun homicides. In only 18months with only four full-time outreach workers/mentors, the AP Fresno program is helping to save lives and public resources, significantly reduce gun violence and contribute to a more peaceful Fresno for all.

 $<sup>^1</sup>$  https://abc30.com/advance-peace-fresno-gun-violence-gang-mayor/11982407/#:~:text=We%20want%20Advance%20Peace%2C%22%20said,Peace%20to%20continue%20their%20work.

<sup>&</sup>lt;sup>2</sup> https://gvwire.com/2022/06/20/advance-peace-controversy-at-center-of-fresno-pd-budget-talks/

<sup>&</sup>lt;sup>3</sup> Garduno L. S. (2021). How Influential are Adverse Childhood Experiences (ACEs) on Youths?: Analyzing the Immediate and Lagged Effect of ACEs on Deviant Behaviors. Journal of child & adolescent trauma, 15(3), 683–700. https://doi.org/10.1007/s40653-021-00423-4

<sup>&</sup>lt;sup>4</sup> Bellis, M. A., Hardcastle, K., Ford, K., Hughes, K., Ashton, K., Quigg, Z., & Butler, N. (2017). Does continuous trusted adult support in childhood impart life-course resilience against adverse childhood experiences - a retrospective study on adult health-harming behaviours and mental well-being. BMC psychiatry, 17(1), 110. https://doi.org/10.1186/s12888-017-1260-z

<sup>&</sup>lt;sup>5</sup> Santilli, A., O'Connor Duffany, K., Carroll-Scott, A., Thomas, J., Greene, A., Arora, A., Agnoli, A., Gan, G., & Ickovics, J. (2017). Bridging the Response to Mass Shootings and Urban Violence: Exposure to Violence in New Haven, Connecticut. American journal of public health, 107(3), 374–379. https://doi.org/10.2105/AJPH.2016.303613

<sup>&</sup>lt;sup>6</sup> https://www.fresno.gov/police/wp-content/uploads/sites/5/2022/07/2021-Annual-Report.pdf

<sup>&</sup>lt;sup>7</sup> Fresno Police Department, 2022. Unpublished data. Provided by Fresno PD, Deputy Chief Mark Salazar, Investigations Commander.

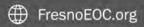
<sup>8</sup> https://nicjr.org/cost-of-violence/



<b>Date:</b> August 30, 2023	Program: Advance Peace
Agenda Item #: 8A3	Manager: Rod Wade
Subject: Impact Report 2021-2022	Officer: Emilia Reyes

# **Background**

The information presented is intended to keep the Board apprised of the Impact Report 2021-2022 for Advance Peace Fresno. The attached infographic summarizes information, activities and data pertaining to the Peacemaker Fellowship, over a project period of 18 months from July 2021 to December 2022.





# **ADVANCE PEACE FRESNO** IMPACT REPORT 2021-2022

# WHAT WE DO

Advance Peace Fresno is a community based public health and safety strategy that aims to transform lives and build healthier, safer, and more just communities by putting an end to cyclical and retaliatory gun violence in urban neighborhoods. Our primary goal is to reduce firearm violence in Fresno by 10% by serving the population affected by gun violence. We achieve this by offering personalized fellowship programs that provide transformative opportunities for development and healing.

# REDUCED GUN-RELATED INCIDENTS BY



In Southwest Fresno in 2022.

# SUPPORTED



Peacemaker fellows (29 of whom are still alive)

# ACHIEVED A



Reduction in gunrelated incidents in Fresno in 2022.

# **PREVENTED**



**Potential** shootings and saved lives by stopping armed conflicts.

# Reduced gun violence by



During the 18-month Peacemaker Fellowship.

# **ACHIEVED A**



Reduction in gun-related deaths for Black males under 35 in Southwest Fresno during the Fellowship.

# **FRESNO**



\*Data courtesy of Fresno PD

# SAVED FRESNO



In gun violence costs and generated \$21-\$58 in benefits for each dollar spent on the program.

This report summarizes key outcomes of the Advance Peace (AP) Fresno program, Peacemaker Fellowship, which ran from July 2021 to December 2022. The first half of 2021 saw the program's initiation, with outreach worker recruitment, training, and launching. The Peacemaker Fellowship, a crucial 18-month AP intervention, targets individuals involved in Fresno's gun violence, providing mentorship and counseling to promote peaceful conflict resolution. The report focus on data and activities surrounding this effort and is authored by Professor Jason Corburn from UC Berkeley, school of Public Health and Center for Global Healthy Cities, along with his research team from UCB Learning and Evaluation.

You can access the full report on our website. fresnoeoc.org/advance-peace-fresno





<b>Date:</b> August 30, 2023	<b>Program:</b> Sanctuary and Support Services
Agenda Item #: 8B4	Director: Misty Gattie-Blanco
<b>Subject:</b> Runaway and Homeless Youth- Prevention Demonstration Program	Officer: Jack Lazzarini

#### **Recommended Action**

The Program Planning and Evaluation Committee recommends approval for full Board consideration of the grant application to the U.S. Department of Health and Human Services (HHS), Administration on Children Youth, and Families (ACF), Family and Youth Services Bureau (FYSB) for FY 2023 Runaway and Homeless Youth-Prevention Demonstration Program (RHY-PDP) to increase outreach efforts, in the amount of \$300,000 for a 12-month project period, to meet the application deadline of July 31, 2023.

# **Background**

The goal of this program is to implement and evaluate interventions and services that prevent youth and young adults from experiencing homelessness in the first place by recognizing and pre-emptively addressing the conditions that contribute to it, by boosting protective factors, and by putting effective resources and supports directly in the hands of young people and families who need them most. The U.S. Department of Health and Human Services' (HHS) Assistant Secretary for Planning and Evaluation defines prevention using four tiers: 1) Primordial Prevention addresses social, economic, and structural policies that affect health and well-being, and are embedded into mindsets and daily practices to prevent risk factors from occurring for all populations: 2) Primary Prevention reduce or lessen risk factors and promote and strengthen protective factors for populations or environments at risk for poor outcomes before problems emerge: 3) Secondary Prevention provide opportunities to alleviate existing problems or modify prevailing conditions to prevent escalation for individuals with identified needs or challenges; and 4) Tertiary Prevention problem triage and crisis management for individuals significantly impacted or affected. This program is required to focus on implementing interventions and services focused on secondary prevention for youth and young adults at risk of experiencing homelessness and their families.





As required by this funding, Sanctuary and Support Services is committed to developing a Prevention Plan within the first six (6) months of fund award. Implementation of the program will include individualized case management and supportive services and direct flexible cash assistance.

# **Fiscal Impact**

HHS anticipates awarding five (5) organizations up to \$1,750,000 for a 36-month project period (\$350,000 annually). A non-federal match of 25% is required. The 36-month project begins September 29, 2023.

# Conclusion

If approved by the Board, funding for this project will enhance the current Safe Place project and provide prevention outreach services, comprehensive case management and direct financial assistance to prevent homelessness and increase housing stability.



<b>Date:</b> August 30, 2023	<b>Program:</b> Sanctuary and Support Services
Agenda Item #: 8A5	Director: Misty Gattie-Blanco
Subject: Project HOPE Bridge Housing Update	Officer: Jack Lazzarini

# **Background**

The information presented is intended to keep the Board appraised 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	No. of Households*	No. of Inc	dividuals Ente	No. of Households*	No. of Individuals		
Month	Entered Project	Ages 18 – 24	Over Under Age 25 Age 18		Exited Project	Exited Project	
January	6	4	2	4	3	3	
February	9	4	5	2	6	10	
March	4	3	1	2	3	3	
April	3	0	3	2	4	8	
May	5	3	2	2	8	10	
June	4	0	5	4	2	2	

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



<b>Date:</b> August 30, 2023	Program: Health Services
Agenda Item #: 8A6	Director: Jane Thomas
Subject: School Based Sealant Program	Officer: Jack Lazzarini

## **Recommended Action**

The Program Planning and Evaluation Committee recommends ratification for full Board approval to enter into a contract agreement with Fresno County Department of Public Health (Fresno County DPH) in the amount of \$920,000, for a 48-month period beginning July 1, 2023.

# **Background**

Since July 1, 2019, Health Services has been conducting School Based Sealant Program (SBSP) to Fresno County School District's Elementary aged children K- 6. SBSP is a dental preventive program that aims to educate and link families to dental care. The goals of SBSP are to:

- 1. Screen children entering their first year of school as part of their Kindergarten Oral Health Assessment (KOHA) mandate;
- 2. Seal eligible children with permanent first- and second-year molars to prevent decay;
- 3. Refer to a network of providers in our dental community; and
- 4. Educate parents, children, school staff administrators, community partners and dental providers.

This project will continue to provide education, administrative support, maintain collaborative partnerships with schools, community-based organizations, and dental providers.

# **Fiscal Impact**

Funding for this project will support personnel, operational and direct service costs to continue providing services to low-income elementary school aged children.

# Conclusion

If approved by the Board, this funding will continue to providing the SBSP program for an additional four years from July 1, 2023 to June 30, 2027.







Year I 07/1/2023 through 6/30/2024

# Personnel

					_	
Position Title		<b>Monthly</b>	<u>Annual</u>	Annual FIF % Months		quested nount
Project Director						
Project Coordinator	\$	6,494.17	\$ 77,930.04	50% 12	\$	38,965.02
Health Educator	\$	4,581.08	\$ 54,972.96	100% 12	\$	54,972.96
Health Educator	\$	4,301.50	\$ 51,618.00	58% 12	\$	29,938.44
			Total	Personnel	\$	123,876.42
Fringe Benefits @ 35.87%				Total Fringe	\$	44,434.88
				Total	\$	168,311.30
Operating Expenses						
Space/Rent	\$	1,200.00		12	\$	14,400.00
Communications	\$	314.00		12	\$	3,768.00
Printing	\$	40.00		12	\$	480.00
Office Supplies	\$	131.00		12	\$	1,572.00
			Total Opera	ating Expenses	\$	20,220.00
Travel						
Mileage	\$	0.655	200	12	\$	1,572.00
				Total Travel	\$	1,572.00
Other Costs						
Laptops & software	\$	1,550.00		3	\$	4,650.00
Oral Health Kits					\$	10,000.00
Oral Health Screening					\$	30,000.00
			Total C	Other Costs	\$	44,650.00
					•	,000.00
				Subtotal	\$	234,753.30
Indirect Costs (15% of Total Personnel Costs)  Total Indirect Costs					\$	25,246.70
				TOTAL COSTS	\$	260,000.00

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# Year 2 07/1/2024 through 6/30/2025

# Personnel

Position Title		<u>Monthly</u>	<u>Annual</u>	FTE %	<u>Months</u>	quested nount
Project Director						
Project Coordinator	\$	6,688.33	\$ 80,259.96	50%	12	\$ 40,129.98
Health Educator	\$	4,718.33	\$ 56,619.96	100%	12	\$ 56,619.96
Health Educator	\$	4,430.42	\$ 53,165.04	57%	12	\$ 30,304.07
			Total	Personne	el	\$ 127,054.01
Fringe Benefits @ 36.27%				Total	Fringe	\$ 46,082.34
					Total	\$ 173,136.35
Operating Expenses						
Space/Rent	\$	1,200.00			12	\$ 14,400.00
Communications	\$	314.00			12	\$ 3,768.00
Printing	\$	35.00			12	\$ 420.00
Office Supplies	\$	80.75			12	\$ 969.00
			<b>Total Opera</b>	ating Exp	enses	\$ 19,557.00
Travel						
Mileage	\$	0.655	170		12	\$ 1,336.20
				Total	Travel	\$ 1,336.20
Other Costs						
Laptops & software						\$ -
			Total C	Other Cos	ts	\$ -
				Subtota		\$ 194,029.55
Indirect Costs (15% of Total Pers	onn	el Costs)	Total In	direct Co	sts	\$ 25,970.44
				TOTAL	COSTS	\$ 220,000.00

# Year 3 07/1/2025 through 6/30/2026

# Personnel

Position Title		<u>Monthly</u>	<u>Annual</u>	FTE %	<u>Months</u>	quested nount
Project Director						
Project Coordinator	\$	6,889.17	\$ 82,670.04	50%	12	\$ 41,335.02
Health Educator	\$	4,860.58	\$ 58,326.96	100%	12	\$ 58,326.96
Health Educator	\$	4,562.67	\$ 54,752.04	49%	12	\$ 26,828.50
			Total	Personne	el	\$ 126,490.48
Fringe Benefits @ 36.84%				Total	Fringe	\$ 46,598.91
					Total	\$ 173,089.39
Operating Expenses						
Space/Rent	\$	1,200.00			12	\$ 14,400.00
Communications	\$	314.00			12	\$ 3,768.00
Printing	\$	35.00			12	\$ 420.00
Office Supplies	\$	85.25			12	\$ 1,023.00
			<b>Total Opera</b>	ating Exp	enses	\$ 19,611.00
Travel						
Mileage	\$	0.655	170		12	\$ 1,336.20
				Total	Travel	\$ 1,336.20
Other Costs						
Laptops & software						\$ -
			Total C	Other Cos	ts	\$ -
				Subtotal		\$ 194,036.59
Indirect Costs (15% of Total Pe	rsc	nnel Costs)	Total In	direct Co	sts	\$ 25,963.41
				TOTAL	COSTS	\$ 220,000.00

Year 4 07/1/2026 through 6/30/2027

# Personnel

Position Title		<u>Monthly</u>	<u>Annual</u>	FTE %	Months	quested nount
Project Director						
Project Coordinator	\$	7,095.00	\$ 85,140.00	50%	12	\$ 42,570.00
Health Educator	\$	5,006.17	\$ 60,074.04	100%	12	\$ 60,074.04
Health Educator	\$	4,699.92	\$ 56,399.04	40%	12	\$ 22,559.62
			Total	Personne		\$ 125,203.66
Fringe Benefits @ 37.47%				Total I	Fringe	\$ 46,914.05
					Total	\$ 172,117.71
Operating Expenses						
Space/Rent	\$	1,200.00			12	\$ 14,400.00
Communications	\$	350.00			12	\$ 4,200.00
Printing	\$	35.00			12	\$ 420.00
Office Supplies	\$	129.27			12	\$ 1,551.24
			Total Opera	ating Exp	enses	\$ 20,571.24
Travel	_					
Mileage	\$	0.655	190		12	\$ 1,493.40
				Total	Travel	\$ 1,493.40
Other Costs						
Laptops & software						\$ -
			Total C	ther Cos	ts	\$ -
				Subtotal		\$ 194,182.35
Indirect Costs (15% of Total P	ers	onnel Costs)	Total Inc	direct Co	sts	\$ 25,817.66
				TOTAL	COSTS	\$ 220,000.00



<b>Date:</b> August 30, 2023	Program: Foster Grandparent
Agenda Item #: 8A7	Director: Leah Struck
Subject: Advancing Innovation in Aging	Officer: Jack Lazzarini

## **Recommended Action**

The Program Planning and Evaluation Committee recommends ratification for full Board consideration of the Advancing Innovation in Aging grant to the NextFifty Initiative, submitted on June 21, 2023, in the amount of \$513,800 for a 36-month period.

# **Background**

This project aims to prepare older adults experiencing poverty with digital literacy skills. The Foster Grandparent program administered the Digital Literacy for Older Adults training program, a 10-week program that meets twice a week, in three rural sites. Through this program participants learned basic computer skills, such as setting up an email, uploading attachments, logging onto the internet, and filling out online applications. In 2022, over 90 students graduated with certificates of achievements. To reduce financial barriers that come with purchasing a computer, the program awards graduates with a personal Chromebook to support ongoing learning.

In addition, this project will implement a new course called "Beyond the Basics", for program graduates, who will be trained to assist with Chrome Basic Beginner classes, reinforcing digital literacy skills learned. Funding will expand services to six additional rural sites.

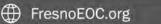
Technological access allows older adults to remain connected—spend meaningful time with family online, attend remote health appointments, and fill out online job applications. As a result, this program will increase digital participation, reduce feelings of isolation, deepen social connection, and improve health outcomes for aging adults.

# **Fiscal Impact**

Funding for this project will support direct services, personnel and operational costs including, Chromebooks that will be awarded to participants who complete the program. No match is required, awards will be announced mid-October.

## Conclusion

If awarded, funding will serve an additional six rural sites and 150 aging adults, who lack digital literacy skills.







# FRESNO ECONOMIC OPPORTUNITIES COMMISSION FOSTER GRANDPARENTS

Program Period: January 1, 2023 - December 31, 2024

**NEXTFIFTY INITIATIVE GRANT** 

		TOTAL YEAR 1 BUDGET
A. PROJECT PERSONNEL		
Program Coordinator	0.05	3,224
Facilitator	1.00	48,263
Program Assistant	0.77	27,898
TOTAL PERSONNEL COSTS	1.82	79,385
B. FRINGE BENEFITS	1.02	73,363
Payroll Taxes (9%)		
FICA		6,073
SUI		890
Health Insurance (38%)		18,955
Retirement (5%)		2,574
Life Insurance (0.62%)		168
Worker's Compensation (0.75%)		339
Total Fringe Benefits		28,999
C. PROJECT STAFF TRAVEL		
Mileage (710 miles/per mo. x \$0.655 x 12 mos.)		5,581
Total Travel		5,581
D. EQUIPMENT		<u>, , , , , , , , , , , , , , , , , , , </u>
Computer Equipment & Accessories (100 participants x \$300/per		
Laptops) = \$30,000		
		30,000
C. (5	Character Bank Care	
Surface pro with case and mouse for Trainer staff totals \$1,200 & 1	Chrome Book for	4
Program Assitant with case and mouse = \$325		\$1,525
Total Equipment		31,525
E. SUPPLIES		554
Office Supplies		554
Computer Supplies Includes: Chromebook Case \$12/per x 100 partic	cipants = \$1,200 and	
Mouse \$8/per x 100 participants = \$800		2,000
Telephone - Cellular		1,320
TOTAL SUPPLIES COSTS		3,874
F. INSURANCE		
Insurance Total (\$25/per month x 12)		300
G. OTHER PROGRAM COSTS		
Program Supplies - Graduation Supplies (\$100/per quarter x 4		
classes per quarter x 4 quarters)		1,600
Staff Screening		100
TOTAL OTHER PROGRAM COSTS	NO EVOENCE TOTAL	1,700
	NG EXPENSE TOTAL	151,364
H. INDIRECT COST		
Indirect Costs (10% of Operating Expense)		15,136
TOTAL INDIRECT COST	DUD 05	15,136
	BUDGET TOTALS	166,500

# FRESNO ECONOMIC OPPORTUNITIES COMMISSION FOSTER GRANDPARENTS

Program Period: January 1, 2024 - December 31, 2025

**NEXTFIFTY INITIATIVE GRANT** 

		TOTAL YEAR 2 BUDGET
A. PROJECT PERSONNEL		
Program Coordinator	0.05	3,256
Facilitator	1.00	50,232
Program Assistant	0.77	28,177
TOTAL PERSONNEL COSTS	1.82	81,665
B. FRINGE BENEFITS	1.02	81,003
Payroll Taxes (9%)		
FICA		6,248
SUI		890
Health Insurance (38%)		18,955
Retirement (5%)		2,674
Life Insurance (0.62%)		173
Worker's Compensation (0.75%)		348
Total Fringe Benefits		29,288
C. PROJECT STAFF TRAVEL		23,200
Mileage (1,000 miles/per mo. x \$0.655 x 12 mos.)		7,860
14 medge (2)000 mmes) per mor x poross x 12 moss,		7,000
Total Travel		7,860
D. EQUIPMENT		1,000
Computer Equipment & Accessories (100 participants x \$300/per		
Laptops) = \$30,000		
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		30,000
Total Equipment		30,000
E. SUPPLIES		
Office Supplies		504
Computer Supplies Includes: Chromebook Case \$12/per x 100 particip	ants = \$1,200 and	
Mouse \$8/per x 100 participants = \$800	γ=/=00 αα	2,000
Telephone - Cellular (\$110/per month x 12 mos.)		1,320
TOTAL SUPPLIES COSTS		3,824
F. INSURANCE		<b>G</b> /C_ 1
Insurance Total (\$25/per month x 12)		300
G. OTHER PROGRAM COSTS		
Program Supplies - Graduation Supplies (\$100/per quarter x 4		
classes per quarter x 4 quarters)		1,600
Staff Screening		100
TOTAL OTHER PROGRAM COSTS		1,700
	G EXPENSE TOTAL	154,637
H. INDIRECT COST		
Indirect Costs (10% of Operating Expense)		15,464
TOTAL INDIRECT COST		15,464
	BUDGET TOTALS	170,100

# FRESNO ECONOMIC OPPORTUNITIES COMMISSION FOSTER GRANDPARENTS

Program Period: January 1, 2025 - December 31, 2026

**NEXTFIFTY INITIATIVE GRANT** 

	TOTAL YEAR 3 BUDGET
A. PROJECT PERSONNEL	
Program Coordinator 5% 0.05	3,289
Facilitator 100% 1.00	50,734
Program Assistant 0.77	28,466
TOTAL PERSONNEL COSTS 1.82	82,489
B. FRINGE BENEFITS	82,483
Payroll Taxes (9%)	
FICA	6,311
SUI	890
Health Insurance (38%)	18,955
Retirement (5%)	2,701
Life Insurance (0.62%)	175
Worker's Compensation (0.75%)	353
Total Fringe Benefits	29,385
C. PROJECT STAFF TRAVEL	25,303
Mileage (1,000 miles/per mo. x \$0.655 x 12 mos.)	7,860
Wineage (1,000 miles) per mo. x \$0.055 x 12 mos.)	7,000
Total Travel	7,860
D. EQUIPMENT	7,000
Computer Equipment & Accessories (100 each participant x	
\$350/per Laptop) = \$35,000	
γουση μεταιρισμή του μεταιρισμό το μεταιρισμό του μεταιρισμό το μεταιρισμό το μεταιρισμό το μεταιρισμό το μεται	35,000
Total Equipment	35,000
E. SUPPLIES	
Office Supplies	537
Computer Supplies Includes: Chromebook Case \$15 each x 100	
participants = \$1,500 and Mouse \$10 each x 100 participants =	
\$1,000	2,500
Telephone - Cellular (\$110/per month x 12 mos.)	1,320
TOTAL SUPPLIES COSTS	4,357
F. INSURANCE	, <u>-</u>
Insurance Total (\$25/per month x 12)	300
G. OTHER PROGRAM COSTS	
Program Supplies - Graduation Supplies (\$100/per quarter x 4	
classes per quarter x 4 quarters)	1,600
Staff Screening	100
TOTAL OTHER PROGRAM COSTS	1,700
OPERATING EXPENSE TOTAL	161,091
H. INDIRECT COST	- ,
Indirect Costs (10% of Operating Expense)	16,109
TOTAL INDIRECT COST	16,109
BUDGET TOTALS	177,200



<b>Date:</b> August 30, 2023	Program: Energy Services
Agenda Item: 8A8	Director: Joseph Amader
<b>Subject:</b> 2022 Bipartisan Infrastructure Law (BIL) Department of Energy (DOE) Weatherization Assistance Program (WAP)	Officer: Jack Lazzarini

#### **Recommended Action**

The Program Planning and Evaluation Committee recommends ratification for full Board consideration to enter into a contract with the State of California Department of Community Services and Development (CSD) for the 2022 BIL DOE WAP, totaling \$6,033,262 for a four-year period, beginning June 1, 2023, to June 30, 2027.

# **Background**

The Board was informed of the Department of Energy Bipartisan Infrastructure Law Funds at the October 26, 2022, meeting, Agenda Item F-12.

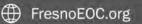
At the time, CSD was requesting Energy Services to provide services to income qualified residents in Tulare County, through an additional funding allocation from DOE BIL funds. In the interim, Tulare County's local agency accepted CSD BIL DOE WAP funding to provide services at the local level. The California Local Service Provider Allocation Spreadsheet is included below for reference.

# **Fiscal Impact**

Funding for this project will support personnel, operational and direct service costs. An initial release of \$904,989 in grant funds will be disbursed to support the agency's rampup and capacity to successfully administer the fund and services, until direct weatherization service activities begin September 1, 2023.

#### Conclusion

If approved by the Board, this funding will continue to provide long-term weatherization and energy efficient upgrades to income qualified households in Fresno County, approximately 469 low-income households will be served.







# **ALLOCATION SPREADSHEET**

		FUNDS AUTHORIZED FOR RAMP-UP & BUDGETING						
Agency	Service Area	Contract	Allowable	Allowable	Ramp-Up	Total		
	Service Area	Number	Admin	T&TA	Activities	Allocation		
Spectrum Community Services, Inc.	Alameda	22P-7001	16,474	26,845	148,350	191,669		
Amador-Tuolumne CAA	Amador, Calaveras, Tuolumne, Alpine, Mono	22P-7002	12,098	19,714	108,944	140,756		
CAA of Butte County, Inc.	Butte	22P-7003	21,848	35,603	196,748	254,199		
Glenn County Community Action Department	Colusa, Glenn, Trinity	22P-7004	4,805	7,830	43,266	55,901		
Contra Costa Employment & Human Services Dept/CSB	Contra Costa	22P-7005	33,713	54,938	303,592	392,243		
Del Norte Senior Center, Inc.	Del Norte	22P-7006	6,645	10,829	59,841	77,315		
Fresno County Economic Opportunities Commission	Fresno	22P-7007	77,782	126,753	700,454	904,989		
Redwood CAA	Humboldt, Modoc	22P-7008	6,446	10,505	58,049	75,000		
Campesinos Unidos, Inc.	Imperial, San Diego - Area A	22P-7009	50,109	81,657	451,249	583,015		
Community Action Partnership of Kern	Kern	22P-7010	38,677	63,027	348,296	450,000		
Kings Community Action Organization, Inc.	Kings	22P-7011	9,613	15,666	86,569	111,848		
North Coast Energy Services, Inc.	Lake, Mendocino, Napa, Solano, Sonoma,	22P-7012	67,845	110,560	610,964	789,369		
Maravilla Foundation	Los Angeles - Area A, Ventura	22P-7013	147,147	239,797	1,325,147	1,712,091		
Pacific Asian Consortium in Employment	Los Angeles - Area B	22P-7014	89,435	145,743	805,389	1,040,567		
Long Beach Community Action Partnership	Los Angeles - Area C	22P-7015	78,025	127,149	702,642	907,816		
Merced County CAA	Merced, Madera, Mariposa	22P-7016	33,929	55,291	305,543	394,763		
Community Action Partnership of Orange County	Orange	22P-7017	51,895	84,568	467,334	603,797		
Project GO, Inc.	El Dorado, Nevada, Placer	22P-7018	46,077	75,087	414,939	536,103		
Plumas Co. Community Development Commission	Plumas, Sierra, Lassen	22P-7019	0	0	0	0		
Community Action Partnership of Riverside County	Riverside	22P-7020	81,378	132,614	732,840	946,832		
Community Resource Project, Inc.	Sacramento, San Joaquin, Sutter, Yuba	22P-7021	110,335	179,801	993,602	1,283,738		
Community Action Partnership of San Bernardino County	San Bernardino, Inyo	22P-7022	81,079	132,126	730,140	943,345		
Metropolitan Area Advisory Committee	San Diego - Area B	22P-7023	19,952	32,513	179,671	232,136		
Community Action Partnership of San Luis Obispo County, Inc.	San Luis Obispo	22P-7024	10,124	16,497	91,166	117,787		
Community Action Commission of Santa Barbara County	Santa Barbara	22P-7025	2,578	4,202	23,220	30,000		
Central Coast Energy Services, Inc.	Santa Cruz, Monterey, San Benito, San Mateo,				1,060,528			
,	Santa Clara, Marin, and San Francisco	22P-7026	117,767	191,912	, ,	1,370,207		
Self-Help Home Improvement Project, Inc.	Shasta, Tehama	22P-7027	23,996	39,104	216,090	279,190		
Great Northern Services	Siskiyou	22P-7028	9,025	14,706	81,269	105,000		
Central Valley Opportunity Center, Incorporated	Stanislaus	22P-7029	32,354	52,724	291,359	376,437		
Community Services & Employment Training, Inc.	Tulare	22P-7030	40,379	65,801	363,626	469,806		
TBD	TBD		88,196	143,724	794,237	1,026,157		

TOTAL 1,409,726 2,297,286 12,695,064 16,402,076

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# **ALLOCATION SPREADSHEET**

		INITIAL C	CONTRACT R	ELEASE (1	00% PLANNE		TION GOALS	ARE MET)
A	Comice Area	Contract	Estimated	Allowable	Allowable	Estimated	Estimated	Total
Agency	Service Area	Number	Units	Admin	T&TA	Program*	H&S**	Allocation
Spectrum Community Services, Inc.	Alameda	22P-7001	100	109,824	178,968	800,900	188,100	1,277,79
Amador-Tuolumne CAA	Amador, Calaveras, Tuolumne, Alpine, Mono	22P-7002	73	80,651	131,429	584,657	141,635	938,37
CAA of Butte County, Inc.	Butte	22P-7003	132	145,653	237,355	1,057,188	254,464	1,694,66
Glenn County Community Action Department	Colusa, Glenn, Trinity	22P-7004	29	32,031	52,197	232,261	56,185	372,67
Contra Costa Employment & Human Services Dept/CSB	Contra Costa	22P-7005	204	224,750	366,252	1,633,836	390,116	2,614,95
Del Norte Senior Center, Inc.	Del Norte	22P-7006	40	44,300	72,192	320,360	78,579	515,43
Fresno County Economic Opportunities Commission	Fresno	22P-7007	469	518,547	845,023	3,756,221	913,471	6,033,26
Redwood CAA	Humboldt, Modoc	22P-7008	39	42,974	70,030	312,351	74,645	500,00
Campesinos Unidos, Inc.	Imperial, San Diego - Area A	22P-7009	303	334,060	544,383	2,426,727	581,595	3,886,76
Community Action Partnership of Kern	Kern	22P-7010	235	257,844	420,182	1,882,115	439,859	3,000,00
Kings Community Action Organization, Inc.	Kings	22P-7011	58	64,087	104,437	464,522	112,606	745,65
North Coast Energy Services, Inc.	Lake, Mendocino, Napa, Solano, Sonoma,	22P-7012	410	452,298	737,064	3,283,690	789,407	5,262,45
Maravilla Foundation	Los Angeles - Area A, Ventura	22P-7013	888	981,005	1,598,644	7,111,992	1,722,303	11,413,94
Pacific Asian Consortium in Employment	Los Angeles - Area B	22P-7014	540	596,231	971,616	4,324,860	1,044,404	6,937,1
Long Beach Community Action Partnership	Los Angeles - Area C	22P-7015	471	520,167	847,663	3,772,239	912,040	6,052,10
Merced County CAA	Merced, Madera, Mariposa	22P-7016	205	226,194	368,605	1,641,845	395,106	2,631,7
Community Action Partnership of Orange County	Orange	22P-7017	314	345,968	563,789	2,514,826	600,733	4,025,3
Project GO, Inc.	El Dorado, Nevada, Placer	22P-7018	278	307,180	500,580	2,226,502	539,761	3,574,02
Plumas Co. Community Development Commission	Plumas, Sierra, Lassen	22P-7019	0	0	0	0	0	
Community Action Partnership of Riverside County	Riverside	22P-7020	492	542,523	884,093	3,940,428	945,170	6,312,2
Community Resource Project, Inc.	Sacramento, San Joaquin, Sutter, Yuba	22P-7021	667	735,565	1,198,675	5,342,003	1,282,011	8,558,2
Community Action Partnership of San Bernardino County	San Bernardino, Inyo	22P-7022	490	540,525	880,837	3,924,410	943,197	6,288,9
Metropolitan Area Advisory Committee	San Diego - Area B	22P-7023	121	133,011	216,755	969,089	228,721	1,547,5
Community Action Partnership of San Luis Obispo County, Inc.	San Luis Obispo	22P-7024	61	67,490	109,982	488,549	119,224	785,2
Community Action Commission of Santa Barbara County	Santa Barbara	22P-7025	15	17,190	28,012	120,135	34,663	200,0
Central Coast Energy Services, Inc.	Santa Cruz, Monterey, San Benito, San Mateo,							
	Santa Clara, Marin, and San Francisco	22P-7026	712	785,111	1,279,414	5,702,408	1,367,781	9,134,7
Self-Help Home Improvement Project, Inc.	Shasta, Tehama	22P-7027	145	159,972	260,690	1,161,305	279,298	1,861,26
Great Northern Services	Siskiyou	22P-7028	55	60,164	98,042	440,495	101,299	700,00
Central Valley Opportunity Center, Incorporated	Stanislaus	22P-7029	195	215,694	351,493	1,561,755	380,638	2,509,58
Community Services & Employment Training, Inc.	Tulare	22P-7030	245	269,193	438,676	1,962,205	461,965	3,132,0
TBD	TBD		533	587,975	958,162	4,268,797	1,026,112	6,841,04
TOTAL			0.516	0.000.1==	45.045.045	00 000 07:	10 10 5 00 5	100 0 17 1
TOTAL			8,519	9,398,177	15,315,240	68,228,671	16,405,088	109,347,1

8,519 9,398,177 15,315,240 68,228,671 16,405,088 109,347,176

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<sup>\*</sup>Estimated Program derived by multiplying the Estimated Units by the maximum Average Cost Per Unit (ACPU) of \$8,009.

\*\*Estimated H&S is just the remaining balance after subtracting Allowable Admin, Allowable T&TA and Estimated Program.



<b>Date:</b> August 30, 2023	<b>Program:</b> Training & Employment,
	Advance Peace Fresno
Agenda Item #: 8A9	<b>Director:</b> Patrick Turner
	Manager: Rod Wade
Subject: Helping Justice-Involved	Officer: Jack Lazzarini
Reenter Employment (HIRE)	

## **Recommended Action**

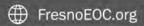
The Program Planning and Evaluation Committee recommends ratification for full Board consideration of the Helping Justice-Involved Reenter Employment (HIRE) grant application to the California Workforce Development Board, in the amount of \$850,960, submitted on July 10, 2023.

# **Background**

This project aims to increase quality employment opportunities for the reentry population by providing direct services. Advance Peace Fresno reimagines community safety by centering resources in people at the center of gun-violence. This grant will serve individuals with gun-related criminal records—juvenile, probation, and parole. Staff offers cognitive behavioral therapy, intergenerational mentorship, and intensive case management to prepare formerly incarcerated individuals for entrance into the workforce. Fellows develop job-readiness skills and are offered opportunities for entrance into Fresno EOC workforce programs. The proposed program is a network consisting of five nonprofits (Fresno EOC, Fresno County Economic Development Corporation, the Work First Foundation, Neighborhood Industries, and the Fresno Area Workforce Investment Corporation) with the support of both Fresno and Madera Workforce Boards, Fresno City, and county government. Training and Employment will serve as the leader (hub) of this network and Advance Peace will implement the direct services.

# **Fiscal Impact**

Funding for this project will support direct services, personnel costs, and operational costs. This includes fellow stipends and funding for travel opportunities. If awarded, the grant will serve an additional 35 Fellows during the twelve-month period. No match is required. The project consists of \$250,000 for the hub administrative duties, under







Training and Employment, and \$600,960 for the direct service, under Advance Peace. If awarded, the project will begin April 1, 2024.

# Conclusion

If approved by the Board, this funding will allow Advance Peace to serve an additional 35 people with gun-related criminal records who are seeking to reenter the workforce. Funding will support comprehensive, trauma-informed services. The resulting network will also connect Training & Employment and Advance Peace with other agencies engaging with the reentry population, which will grow our presence in the region.

Project Name:	HIRE Admin Budget
Department:	Training and Employment
Contract Term:	April 1, 2024 - March 31, 2025
Budget Amount:	\$250,000

Badget / timodric.	14		ı			
EXPENDITURES				JUSTIFICATIONS		
1						
Staff Salaries and Benefits	Amount Requested	Months	FTE			
				Primary covener of HUB activities and oversees the entire project (\$423.96/per		
Program Director	\$ 9,186	12	0.40	day x 260 days per year)		
Administrative and Operations				Gathers, complies, and completes reporting for Director, assists with covening		
Manager	\$ 6,103	12	0.50	HUB meetings with spoke organizations (\$281.70/per day x 260 days per year)		
manage.	ψ 0,100		0.00	Maintain accurate financial records, prepare financial billings, budget		
				development and monitoring, manage all accounting transactions, etc. (\$29.12/hr		
Project Accountant	\$ 4,732	12	1.00	x 1,950/hrs per year)		
	•	•				
Total Salaries	\$ 137,497					
Total Benefits	\$ 49,278					
Total Personnel Cost	\$ 186,775					
Other Admin Costs	Amount Requested	-	Number of Months			
Facility Costs	\$ 25,920	\$ 2,160		Facility Cost (\$4/per sq.ft x 300 sq.ft per fte x 1.80 fte x 12 months)		
Insurance	\$ 2,400	\$ 200		General Liability Insurances (\$200/per month x 12)		
Office Expenses	\$ 3,000	\$ 250		Office (\$250/per month x 12)		
Printing	\$ 1,018	\$ 85		Printing (\$84.85/per month x 12)		
Communications	\$ 4,200	\$ 350		Communication costs, telephone, cell phone, internet (\$350/per month x 12)		
Mailing and Delivery	\$ 360	\$ 30		Postage Costs (\$30/per month x 12)		
Leased Equipment	\$ 2,400	\$ 200		Copier Expense (\$200/per month x 12)		
Monthly Convenings of Network	\$ 1,200	\$ 100	12	month x 12)		
Total Other Admin Costs	\$ 40,498	-				
Total Direct Expenses	\$ 227,273					
Indirect (10%)	\$ 22,727					
Total Expenses	\$ 250,000					

Project Name:	HIRE Direct Services Budget
Department:	Advance Peace
Contract Term:	April 1, 2024 - March 31, 2025
Budget Amount:	\$600,960

EXPENDITURES		JUSTIFICATIONS		
Personnal Amount				
Personnel	Amount Requested	Months	Time	Justification
Program Manager	\$ 8,000	12	.10 FTE	1 Program Manager @ .10 FTE - The Program Manager works with the field coordinator to oversee implementation of the Advance Peace model, handle programmatic reporting, work with Neighborhood Change Agents as well as enrollees to set direction of program to achieve its goals. The Program Manager updates project partners, funding sources, and the community on the success of the program.
Field Coordinator	\$ 12,000	12	.15 FTE	1 Field Coordinator @ .15 FTE - The Field Coordinator serves as liaison between the Program Manager and the Neighborhood Change Agents. The Field Coordinator provides direct mentoring to many of the participants in conjunction with Neighborhood Change Agents. The Field Coordinator also helps collect data that the program will need to verify program success that can reviewed by program evaluators. The Field Coordinator also works with NCAs to address operational issues or challenges and develop proposed policies to address them. Field Coordinator provides training for both participants and Neighborhood Change Agents.
Administrative Assistant	\$ 8,381	12	.20 FTE	1 Administrative Assistant @ .40 FTE - Administrative Assistant will assist in day to day operations on the administrative level.
Neighborhood Change Agent(s)	\$ 118,022	12	0.40 FTE	7 NCA's @ .40 FTE each - Implement scope of work / Change Agents (NCAs) are considered credible messengers and help each Fellow develop an individualized life plan and provide navigation support. Each NCA has a caseload of 5-6 fellows.
	\$ 146,403.00	ī		
Fringe benefits	\$ 49,021			
TOTAL Personnel Expenses	\$ 195,424			
Equipment	Amount Requested	Unit Cost	QTY	Justification
Laptops, Software, & Accessories	\$ 4,500	\$ 1,500	3	3 Laptops including software and accessories ( headphones, cables, etc.) \$1,500 per laptop * 3 laptops = \$4,500.
Desktop & Printer	\$ 1,500	\$ 1,500	1	1 Desktop & 1 printer for office use.
TOTAL Equipment Expenses	\$ - \$ 6,000			
		I		
Supplies	Amount Requested	Unit Cost	QTY	Justification
Office Supplies	\$ 3,000	\$ 250	12	Office supplies for daily activities such as pens, pencils, paper, toner, printing of flyers etc. \$250* 12 months = \$3,000
Program Supplies	\$ 6,600	\$ 550	12	\$550 per month * 12 months (or as needed) = \$6,600 Office furniture: Desks, chairs, file cabinets, shelves, Outreach Supplies/events: Canopy's, tablecloths, banners, etc. Staff Adverse wear / uniforms- Logo t-shirts, sweatshirts, etc.
TOTAL Supplies Expenses	\$ 9,600			
TOTAL Supplies Experies				
Fellow Associated Costs	Amount Requested	Unit Cost	QTY	Justification
Fellow Supportive Costs	\$ 6,780	\$ 565	12	Fellow participant supportive costs to include (but not limited to) -Ride share, missed meals, childcare, training, basic needs (deodarant, toothpaste, soap, washing supplies, etc.) \$565 per month (or as needed) x 12 months= \$6,780
Fellow Allowance	\$ 168,000		12	Needs related fellow participant allowance distributed based on completion of each lifemap goal completed up to \$500 per month x 12 months $^*$ 35 fellow participants= $$210,000 *.80$ completion = $$168,000$
Transformative Travel	\$ 50,000			Transformative Travel fund to support Fellows participation in group travel within a fellows home state and/or out of state. This resource is an element of our Cognitive Behavioral Support and Restorative Justice systems.
	\$ - \$ -			
TOTAL Fellow Associated Costs				
	Amount	Number of Mile	Coot nor Mil-	Justification
Travel Mileage	Requested \$ 2,024	Number of Miles 3090	Cost per Mile \$0.655	Staff Reimbursed Mileage
	¥ 2,024	3090	ψ0.000	
TOTAL Travel	\$ 2,024			
	Amount	Cost per Month	# of Months	Justification
Facility Facility Cost	\$ 18,000	\$ 1,500	12	Facility allcoated cost per month \$1,500 *12 months=\$18,000 (consisting of telephone landline & internet service, utilities, water & sewer, security, carpet cleaning, grounds maintenance-including yard & pest control.
Facility Repair	\$ 2,800			As needed- not to exceed \$2,800 per year \$2,800* 1 year= \$2,800
Cell Phone / Hot Spots	\$ 7,200	\$ 600		Internet/hot spot service- \$600 per month *12 months =\$7,200
Insurance	\$ 1,800	\$ 150	12	General, Excess, Cyber, Auto, Property Insurance \$150*12 months = \$1,800
TOTAL Facilty	\$ 29,800			

Consulting	Amount Requested	Cost per Month	# of Months	
Safe Passages / UC Berkeley Consulting	\$ 41,250	\$ 3,438	12	Safe Passages - \$137,500 annually *.30 = \$41,250 Safe passages provides professional services that include technical assistance to Advance Peace which will support the coaching, strategy and sustainability for the Advance Peace Fellowship model. The Fellowship model works with participants at risk of committing gun violence and provides high touch case intensive case management, conflict resolution skills and matching of appropriate social services. This line item will also include evaluation services of the University of California Berkeley to measure the impact and success of the program.
Mental Health Coach / Consulting	\$ 40,320	\$3,360		\$9,600 per month *12 months * .35= \$40,320 Dr. Tucker provides education, lectures and training that assist Advance Peace in building the organization business acumen. He provides hands on mentorship training for NCA's and program participants. NCA's have better mentorship skills to provide to fellows that allow them to use the program to their benefit and also address the problems they may have in any situation and help them achieve the overall program goal. Dr. Tucker is on site and available to NCA's and Fellows all times. He provides direct services and mentorship to Adult and Junior Fellows. Dr Tucker provides services to fellows who are in crisis, emergency situations or in need of guidance in certain situations.
TOTAL Or world's se	A 04.570			Indicate a laulated on CEO 000 of annualting augusta (COE 000 one authorities)
TOTAL Consulting	\$ 81,570			Indirect calculated on \$50,000 of consulting expenses (\$25,000 per subcontractor)
TOTAL DIRECT EXPENSES				
TOTAL INDIRECT EXPENSES .10				
TOTAL EXPENSES	600,960			



<b>Date:</b> August 30, 2023	Program: Food Services
Agenda Item #: 8A10	Director: Jon Escobar
Subject: FY 2023-24 Food Service Agreements	Officer: Jack Lazzarini

## **Recommended Action**

The Program Planning and Evaluation Committee recommends ratification for full Board consideration to enter into multiple Fiscal Year (FY) 2023-24 Food Service agreements, for a total amount of \$3,007,893.

# **Background**

Fresno EOC's Food Services program has executed Food Service agreements with 6 external partners for FY 2023-24 (Refer to Attachment 1). Food Services program provides a wide range of services including hot and cold meals, frozen meals, home meal delivery, brown bag meals and once again pizza for school-youth.

Food Services continues to provide meals for internal partners including, Head Start 0 to 5 (breakfast and lunch), Sanctuary Youth Shelters (breakfast, lunch, dinner, and brown bag), and School of Unlimited Learning (breakfast and lunch).

# **Fiscal Impact**

These agreements will add an estimated \$3,007,893 to revenue for FY 2023-24.

#### Conclusion

If approved by the Board, Food Services will continues to provide meals to as many clients as possible during this transition post pandemic period to meet the community needs, while remaining flexible to the needs of our partners for service delivery.





Program Name: Food Services
Contract Term: FY 2023-2024
Budget Amount: \$3,007,893.00

#	Name Of Organization	Meal Types	Estimated Revenue
1	Chapter One Preschool **	Lunch	\$54,613.00
2	City of Selma **	Congregate meals	\$21,913.00
3	Kepler Neighborhood School **	Breakfast, Lunch and snack	\$431,460.00
4	Reading & Beyond Preschool **	Breakfast, Lunch	\$160,731.00
5	University High School **	Lunch	\$10,860.00
6	School Food Service Authority/SFA Sanctuary-Shelter *	Breakfast, Lunch, Dinner, Brown Bag	\$25,030.00
7	School of Unlimited Learning *	Breakfast, Lunch	\$24,186.00
8	Head Start *	Breakfast and Lunch	\$1,200,000.00
9	Buster Enterprises **	After School Pizza	\$1,079,100.00
		TOTAL:	\$3,007,893.00

Internal Programs \*
Enterprise \*\*



<b>Date:</b> August 30, 2023	Program: N/A
Agenda Item: 8A11	Manager: Cha Vang
<b>Subject:</b> Community Learning Center Operator Agreement Amendment	Officer: Jack Lazzarini

# **Recommended Action**

The Program Planning and Evaluation Committee recommends acceptance for full Board consideration of the Community Learning Center Operator Agreement, Amendment 1 to \$300,000. This Amendment reflects an increase of \$150,000, changing the aggregate amount of this agreement from \$150,000 to \$300,000, with a term extension of one year.

# **Background**

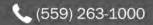
The Board approved the First 5 Fresno County, Community Learning Center Operator application at the April 11, 2022, meeting, Agenda Item 11-B5.

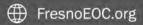
Fresno EOC was awarded in 2022 to provide management and oversight of the Community Learning Center (CLC) programming for young children, families, and early childhood professionals, including partner recruitment and coordination. The CLC is designed to bring together a network of community partners to offer an array of services to children and their families at no cost. The CLC is located on the second floor of the Lighthouse for Children facility in downtown Fresno.

Fresno EOC will continue to facilitate and grow a network of community partners, creating a one-stop venue for programs and services that meet the needs of the community.

	<b>Current Partners</b>	Potential Partners
1	Head Start – Home Based Socialization	American Red Cross – CPR
2	Health Service – (a) Adolescent Family Life Program & (2) Parenting Partner Home- Visitation	United Way – Emergency Preparedness
3	WIC – Nutrition & Breastfeeding	Listos – Emergency Preparedness
4	Asian Business Institute and Resource Center (ABIRC) – Produce Distribution	Equus – Employment & Training
5	Exceptional Parents Unlimited (EPU) – Therapy & Home Visitation	Fresno State – Family Counseling Service
6	Access Plus Capital – Financial Literacy	Valley Children – Car Seat Safety
7	Fresno Metro Ministry – Cooking Matters	
8	Fresno Unified School District – Early Learning "Play and Learn" Program	
9	Vision View/ HOPE – Digital Literacy	

(Green) – External Partners | (Blue) Internal Partners









### **Fiscal Impact**

The current contract expired on June 30, 2023. The Amendment reflects an increase of \$150,000 over a 12-month period starting on July 1, 2023.

### Conclusion

If approved by the Board, the additional funding will allow us to continue serving approximately 325 children ages 0-5 and their families.

Agency: Fresno Economic Opportunities Commission
Program Name: Community Learning Center Operator
202022-63254
Contract Amount: \$150,000

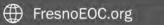
Budo	et Line Items			FY2022-23	Justification
PERSONNEL EXPENSE				7,202, 50	Togetherion,
Full Time Positions	Base Rate	FTE			
ruii Time Positions	Dase Nate	LIC			CLC Coordinator will coordinate trainings and activities among service areas, the agency and
CLC Coordinator \$	60,167.00	1	\$	60,167.00	
Receptionist \$		1		34,808.00	
	Total Full Tin		\$	94,975.00	
Personnel Benefits (ente	3-7-3-7		1	24,826.47	
Taxes (enter as % of FT		0.0856		8,129.86	
OPERATING EXPENSE	NNEL EXPENSES S	UBIOIAL	3	127,931.33	
					Supplies: pens, paper, file folders, ink, etc. (\$50/mo x 12 mos = \$600); Tech Stipend for 2 staff @ \$45 per month x 12 mos = \$540 Printer/scanner/copier leasing (\$65/mo x 12 mos = \$780). Note: Since EOC is leasing the printer/scanner/copier from F5FC, F5FC will withold the \$780 from the total contract budget.  Total \$1,920
Operational/Supplies			s	1,920.00	
					2 staff parking passes for CLC Project Coordinator and Receptionist @ \$170/month for 12 months of the contract, for a total of \$2,040.  Mileage reimbursement for staff, 200 miles @ \$.655 for the total of \$132
Training/Travel			\$	2,172.00	
OPER/	TING EXPENSES S	UBTOTAL	\$	4,092.00	
PROGRAM EXPENSES					
Materials and Supplies -	Equipment				
Materials and Supplies -	Materials and Supplies - Marketing/Outreach			3,490.31	Social media advertising (\$60/mo x 12 mos = \$720);  Outreach Materials (\$1,170.31);  Refreshment for CLC Family Events (\$400 x 4 meetings = \$1,600)  Total \$4,342.33
Materials and Supplies - External Partner Recruitm		se for Client and		850.00	Client and partner parking validation for approx. 170 @\$5 each, for a total of \$850 - \$200 fo clients and \$650 for partners.
PROC	RAM EXPENSES S	UBTOTAL	\$	4,340.31	
11.00	ALL EXPENSES S			136,363.64	
			1		
1.00		40.000		40.000.00	De Mainte Date at 1000 at 11-125 at 7511 Date at 1511 Dat
Indirec	t Costs (Max 15%)	10.00%	\$	13,636.36 150,000.00	De Minimis Rate of 10% of Modified Total Direct costs
		et Amount		150,000.00	
		Variance		0.00	
					Fresno EOC will contribute 20% of the Program Support Manager's salary and 5% of Chief Program's Officer as in-kind.  Educational & Technology Family Learning Tools - 20 tablets. Total \$8,500; Outreach Efforts 100 gift cards @ \$100 each. Total \$10,000 Fresno EOC will also provide existing Fresno EOC services at the CLC such as: CalViva Baby Showers, Books for Kids Program, EOC Head Start Socialization Groups, Adolescent Family
					Life Program, Home Visitation Wrap-Around Services, Oral Health Literacy Program, Produce
	Other Fundin	4 4 4 4 4	\$		Rx Program.



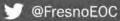
<b>Date:</b> August 30, 2023	Program: Program Planning & Development
Agenda Item: 8A12	Director: Ana Medina
Subject: Grant Tracker	Officer: Jack Lazzarini

### **Background**

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







2023 FUND	DED											
Due Date	Program	Name	Funder	Amount Requested	Board Report Date	Date of Notice	Amount Awarded					
5/22/2023	Summer Youth Internship Program	Year Round Internship Program	Wells Fargo	\$20,000	7/24/2023	6/12/2023	\$20,000.00					
	Providing internships to Fresno youth.											
5/3/2023	VAC	Construction Apprenticeship Program	County of Freso	\$258,720	6/26/2023	6/23/2023	\$255,305.40					
3/3/2023	Will provide for job training and industry-	required certifications for adults who are reentering	into society, creating a pathway	to a sustainabl	e career in cons	truction.						
4/10/2023	Adolescent Family Life Program (AFLP)	AFLP 2023 - 2026	CA Department of Public Health	\$500,000	3/27/2023	5/22/2023	\$1,644,525					
	Continuation of the AFLP for the next 3 years - programs for pregnant and parenting teens											
4/10/2023	Health Services	Public Awareness and Community Outreach	Governor's Office of Planning and Research	\$250,000	3/27/2023	4/24/2023	\$250,000					
	Community outreach on COVID-19, water conservation, and extreme heat.											
3/3/2023	Food Distribution	Food for Life Initiative	Kaiser Permanente	\$25,000	3/27/2023	5/29/2023	\$25,000					
3/3/2023	Food distribution in rural areas											
2/24/2023	Workforce Connection	Fresno Regional Workforce Development Board 23-24 (Urban East)	Department of Labor	\$891,800	3/27/2023	5/18/2023	\$891,800					
	Continued funding for Workforce Connection in 2023-24											
2/6/2023	Local Conservation Corps	YouthBuild Charter School	US Department of Labor	\$1,500,000	5/22/2023	5/19/2023	\$1,500,000					
2/0/2023	Employment and training services progra	am										
	Sanctuary and Support Services -	Slave 2 Nothing Foundation	Slave 2 Nothing Foundation	\$30,000	4/18/2023	4/4/2023	\$30,000					
	To support the emergency apartment us	ed for unstably housed victims of human trafficking	-									

2023 NOT FUNDED													
Due Date	Program	Name	Funder	Amount Requested	Board Report Date	Date of Notice							
3/10/2023	African American Coalition	Thriving Families Partnerships	First 5 Fresno County	\$120,000	3/27/2023	4/28/2023							
	Vaccine clinic, home visits, community outreach and awareness.□												
3/10/2023	WIC	Thriving Families Partnerships	First 5 Fresno County	\$120,000	3/27/2023	4/28/2023							
0/10/2020	Hiring a referral coordinator to connect V	VIC participants with other needed resources and s	ervices.										
3/3/2023	Dental Services	Pioneering Ideas	Robert Wood Johnson Foundation	\$2,258,348	3/27/2023	4/4/2023							
	Implementation of a data system and support from community health workers to connect families in the SBSP program to needed services.												
3/1/2023	African American Coalition	Vaccine Uptake Grant National Council on Aging		\$150,000	3/27/2023	3/8/2023							
	Vaccine clinic, home visits, community outreach and awareness.												
2/24/2023	Workforce Connection	Fresno Regional Workforce Development Board 23-24 (Urban East)	Department of Labor	\$891,800	3/27/2023	5/18/2023							
	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	5/18/2023							
	Continued funding for Workforce Connec	ction 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	5/18/2023							
	Continued funding for Workforce Connec	ction in 2023-24		•									

2/21/2023	Sanctuary and Support Services - LGBTQ+ Resource Center	PRIR Initiative	CA Department of Public Health	\$1,200,000	3/27/2023	5/22/2023						
	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		INCHES Initiative	Central Valley Community Foundation	\$130,000	3/27/2023	3/6/2023						
	To participate in the CVCF cohort on racism in economic structures in Fresno.											
2/6/2023	Dental Services	ComPASS Program	National Institutes of Health	\$9,827,841	3/27/2023	5/31/2023						
	mplementation of a data system and support from community health workers to connect families in the SBSP program to needed services.											

PENDING	GRANTS										
Due Date	Program	Name	Funder	Amount Requested	Board Report Date	Expected Date of Notice					
Currently Ir	Progress (to be submitted)										
7/31/2023	Food Distribution To fund 2023 food distribution in Fresno	Walmart Local Community Grants and surrounding rural areas.	Walmart	\$5,000	7/24/2023	9/30/2023					
7/31/2023	Food Distribution To fund 2023 food distribution in Fresno	Costco Charitable Giving Grant and surrounding rural areas.	Costco	\$7,500	7/24/2023	9/30/2023					
7/31/2023	Food Distribution To fund 2023 food distribution in Fresno	Sierra Grant Program	Bank of the Sierra	\$5,000	7/24/2023	9/30/2023					
Submitted i											
7/10/2023	Training and Employment /Advance Peace	Helping Justice-Involved Reenter Employment (HIRE)	CA Workforce Development Board	\$750,000	5/22/2023	9/30/2023					
	Work Reentry program; Apprenticeship	Programs and Case Management									
6/30/2023	Sanctuary and Support Services - CVAHT	Domestic Victims of Human Trafficking Services and Outreach Program	Office on Trafficking in Persons	\$1,500,000	5/22/2023	10/1/2023					
	To build and expand community capacit	y to deliver services to adult and minor victims of hi	uman trafficking.	II.		I.					
6/30/2023	Dental Services	Community and Care Transformation Initiative	CareQuest Institute for Oral Health	\$125,000	7/24/2023	9/20/2023					
	Care coordination for dental services for	children in Fresno County			_						
6/27/2023	Health Services	Community-Based Approaches to Reducing Sexually Transmitted Diseases	CDC	\$325,000	5/22/2023	8/31/2023					
	STI Testing on Community College Carr	puses, and free transportation to clinic if treatment	is needed								
6/23/2023	Sanctuary and Support Services - CVAHT	Sisters of the Presentation	Sisters of the Presentation	\$25,000	6/26/2023	9/1/2023					
0/23/2023	Will support therapy for CVAHT clients a trafficking.	and emergency shelter through the form of hotel vol	uchers, as well as, increased out	reach efforts to	o identify victims	of human					
6/21/2023	Foster Grandparents	Advancing Innovation in Aging	Next 50 Initiative	\$474,000	6/26/2023	TBD					
0/2 1/2020		s experiencing poverty with digital literacy skills.									
6/13/2023	Sanctuary and Support Services - CVAHT	Integrated Services for Minor Victims of Human Trafficking	Office for Victims of Crime	\$613,240	5/22/2023	10/1/2023					
	Will provide comprehensive case management support for minor victims of human trafficking of all forms.										
6/13/2023	Workforce Connection	One Fresno Youth Jobs Corps Program Worksite	City of Fresno	\$300,000	6/26/2023	10/31/2023					
	Provision of work experience for Fresno										
6/9/2023	Transit Systems	Trolley Bus Service	City of Fresno	\$2,071,120	7/24/2023	TBD					
3,2023	Operation and maintenance of Trolley B			1	•	1					
6/6/2023	Sanctuary and Support Services - LGBTQ+ Resource Center	Youth Suicide Prevention Media and Outreach Campaign	Sierra Health Foundation	\$500,000	5/22/2023	7/28/2023					

01012020	Will serve youth and practice ongoing youth engagement in leadership; prioritize public health solutions; develop suicide prevention strategies and messaging, work with other organizations in a collaborative effort.											
5/25/2023	Advance Peace	Community Based Violence Intervention and Prevention	Office for Victims of Crime	\$2,000,000	6/26/2023	TBD						
	This project aims to reduce gun violence in communities with comprehensive, trauma informed services for youth and young adults.											
5/11/2023	Sanctuary and Support Services - CVAHT	Services for Victims of Human Trafficking	Office for Victims of Crime	\$1,212,980	5/22/2023	9/30/2023						
	Will increase support for labor and sex trafficking victims, and increase trainings/public awareness campaigns.											
4/11/2023	African American Coalition	an American Coalition Racial and Ethnic Approaches to Community Health (REACH)		\$1,500,000	3/27/2023	8/30/2023						
	Programs in Physical Activity, Nutrition,	Breastfeeding, and Vaccinations				•						
3/10/2023	2023 Dept of Energy Weatherization Assistance Program		Department of Energy	\$1,200,000	3/27/2023	TBD						
	Funding to continue weatherization program.											
2/13/2023	Sanctuary and Support Services - LGBTQ+ Resource Center	Stop the Hate: Services for Survivors and Prevention	CA Department of Social Services	\$800,000	3/27/2023	7/31/2023						
	Will provide support for LGBT victims of hate crimes, fund hate prevention workshops, and increase awareness of resources for low-income areas.											



### Tuesday June 13<sup>th</sup>, 2023 5:00PM MINUTES

### 1. CALL TO ORDER

Charles Garabedian, called the meeting to order at 5:10 pm.

### 2. ROLL CALL

Roll was called and a quorum was established.

COMMITTEE MEMBERS	PRESENT	STAFF
Charles Garabedian	<b>√</b>	Emilia Reyes
(Committee Chair)		Ziriiia rtoyee
Rey Leon		Jay Zapata
James Martinez		Steve Warnes
Linda Hayes	✓	Karina Perez
Zina Brown-Jenkins	✓	Jennifer Tillman
Itzi Robles		Chris Erwin
Alena Pacheco	✓	Jack Lazzarini

### 3. APPROVAL OF May 17TH, 2023 MINUTES

A. May 17th, 2023 Finance Committee Minutes

Public comment: None heard.

Motion by: Pacheco Second by: Hayes

Ayes: Garabedian, Hayes, Brown-Jenkins, Pacheco

Nayes: None heard

### 4. FINANCIAL REPORTS

A. Agency Financial Statements

B. Head Start Financial Status Report

Motion by: Pacheco Second by: Hayes

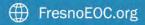
Ayes: Garabedian, Hayes, Brown-Jenkins, Pacheco

Nayes: None heard

Jay Zapata, Chief Financial Officer, presented the Financial Status Report for Year-to Date for April 2023 as well as the approval of the financial status report. Mileage rate has increased which has made expenses increase.

Jennifer Tillman, Finance Manager for Headstart presented the Headstart Financial Status Report for Year-to Date for April 2023.









### 5. HEALTH SERVICES SLIDING FEE SCALE

A. Sliding Fee Scale-Health Services Clinic

Motion by: Brown-Jenkins Second by: Hayes

Ayes: Garabedian, Hayes, Brown-Jenkins, Pacheco

Nayes: None heard

Zapata presented on the Health Services Sliding Fee Scale which is based on the federal poverty level.

### 6. HEALTH INSURANCE REPORT

A. Health Insurance Report

Steve Warnes, Assistant Finance Director, Presented the health insurance fund reports for April 30, 2023. The health insurance reserve is at \$6.4 million, which covers approximately 8.3 months of average expenditures. Contributions from programs and employees for 2023 total \$3,652,009 while the Fund paid out \$2,279,740 in expenses. Tele-health service was added and effective in January 2022.

Public Comment: None Heard

No action required

### 7. NON-COMPETITIVE PROCUREMENT: N/A

Chris Erwin presented the information on one purchase. Hatch is the only vendor that can supply the equipment and software used by Headstart.

Public comment: None heard.

No Action Required

### 8. OTHER BUSINESS: N/A

Public comment: None heard

No Action Required

### 9. PUBLIC COMMENTS: N/A

Public comment: None heard

No Action Required

### 10. ADJOURNMENT:

Garabedian adjourned meeting at 5:33 pm

Respectfully Submitted,

Charles Garabedian Committee Chair



<b>Date:</b> August 30, 2023	Program: Finance
Agenda Item #: 8B2	Director: Steve Warnes
Subject: Financial Reports May/June 2023	Officer: Jay Zapata

### **Recommended Action**

The Finance Committee recommends approval for full Board consideration of the interim consolidated financial statements as of Year-to-Date May 2023 and June 2023 as well as approval of the financial status report for the Head Start 0-5 program as of Year-to-Date May 2023 and June 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 May 31, 2023, the Agency had preliminary revenue of \$66,376,910 million, including \$17.9 million of in-kind contributions, and net operating loss of \$510,120. In comparison, the Agency had revenue of \$56,607,993 million including in-kind of \$13 million as of the corresponding period of the preceding year.

As of June 30, 2022, the Agency had preliminary revenue of \$79,848,442 million, including \$21.4 million of in-kind contributions, and net operating loss of \$615,893. In comparison, the Agency had revenue of \$68,617,830 million,



including in-kind of \$16.8 million as of the corresponding period of the preceding year.

(B) Head Start 0-5 Financial Status Report as of Year-to-Date June 30, 2023 This also represented in the following percentages.

	% of	
Program Area	budget	Notes
Head Start – Basic	43%	Personnel is underspent due
		to unfilled positions
Head Start – Training & Technical	50%	Training planned for later this
Assistance (T&TA)		year

Program Area	% of budget	Notes
Early Head Start – Basic	25%	Personnel is underspent due
		to unfilled positions.
Early Head Start – T&TA	24%	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 Fifth Month Period Ended May 31, 2023 and 2022

		Α	В		A - B		С	D	B - D
		BUDGET	ACTUAL		BUDGET		ACTUAL	ACTUAL	ACTUAL
	•	JAN - DEC 2023	MAY 2023		BALANCE EMAINING		JAN - DEC 2022	MAY 2022	2023 vs 2022 Differences
REVENUES AND SUPPORT		2023	2023		LINAMINO	-	ZUZZ	ZUZZ	Differences
GRANT REVENUE	\$	105,694,129	\$ 36,450,195	34%	\$ 69,243,934		79,753,909	\$ 32,437,856	4,012,339
GRANT REVENUE - LENDING CAPITAL		-	-		-		0	-	-
CHARGES FOR SERVICES		22,652,580	9,944,479	44%	12,708,101		21,276,472	8,675,208	1,269,271
OTHER PROGRAM REVENUE		4,998,245	1,468,762	29%	3,529,483		3,459,716	1,408,353	60,409
CONTRIBUTIONS		384,300	16,655	4%	367,645		209,416	52,214	(35,559)
MISCELLANEOUS INCOME		759,253	101,140	13%	658,113		165,604	87,265	13,875
INTEREST & INVESTMENT INCOME		106,000	54,512	51%	51,488		53,391	21,244	33,268
AFFILIATE INTEREST INCOME		765,250	344,841	45%	420,409		1,172,129	363,819	(18,978)
RENTAL INCOME		265,843	119,406	45%	146,437		385,663	197,525	(78,120)
TOTAL CASH REVENUE	\$	135,625,600	\$ 48,499,990	36%	\$ 87,125,610	\$	106,476,300	\$ 43,243,483	5,256,506
IN KIND REVENUE	\$	39,637,875	\$ 17,876,920	45%	\$ 21,760,955		41,533,588	\$ 13,364,509	4,512,411
TOTAL REVENUE & SUPPORT		175,263,475	66,376,910	38%	108,886,565		148,009,888	56,607,993	9,768,917
EXPENDITURES									
PERSONNEL COSTS	\$	75,447,335	\$ 28,701,586	38%	\$46,745,749		66,070,751	\$ 27,194,655	1,506,930
ADMIN SERVICES		8,056,855	3,069,586	38%	4,987,269		6,637,808	2,557,863	511,723
PROFESSIONAL SERVICES - AUDIT		0	0	0%	0		0	0	-
CONTRACT SERVICES		11,711,120	4,756,006	41%	6,955,114		10,718,245	4,588,162	167,844
FACILITY COSTS		5,770,460	2,549,771	44%	3,220,689		6,095,662	2,396,632	153,138
TRAVEL, MILEAGE, VEHICLE COSTS		4,737,815	1,339,858	28%	3,397,957		3,070,704	1,140,317	199,541
EQUIPMENT COSTS		973,690	1,029,033	106%	(55,343)		1,408,467	715,010	314,023
DEPRECIATION - AGENCY FUNDED		296,000	123,526	42%	172,474		277,232	104,174	19,352
OFFICE EXPENSE		3,199,720	1,533,289	48%	1,666,431		3,448,422	1,167,823	365,466
INSURANCE		660,930	367,719	56%	293,211		809,767	326,494	41,225
PROGRAM SUPPLIES & CLIENT COSTS		23,493,815	5,062,485	22%	18,431,330		9,088,124	3,531,416	1,531,068
INTEREST EXPENSE		458,096	175,433	38%	282,663		446,995	111,574	63,859
OTHER COSTS		638,159	213,494	33%	424,665		1,389,254	129,585	83,908
TOTAL CASH EXPENDITURES	\$	135,443,995	\$ 48,921,784	36%	\$ 86,522,211		109,461,431	\$ 43,963,706	4,958,078
IN KIND EXPENSES	\$	39,637,875	\$ 17,876,920	45%	\$ 21,760,955	\$	41,533,588	\$ 13,364,509	4,512,411
TOTAL EXPENDITURES		175,081,870	66,798,704	38%	108,283,166		150,995,019	57,328,216	9,470,488
OPERATING SURPLUS (DEFICIT)	\$	181,605	\$ (421,794)		\$ 603,399	\$	(2,985,131)	\$ (720,223)	298,429
OTHER INCOME / EXPENSE TRANSIT GRANT ASSET DEPRECIATION			88,326		(88,326)		211,983	88,326	-
NET SURPLUS (DEFICIT)	\$	181,605	(\$510,120)		691,725	\$	(3,197,114)	(\$808,549)	298,429

## FRESNO ECONOMIC OPPORTUNITIES COMMISSION STATEMENT OF FINANCIAL POSITION As of May 31, 2023

ASSETS	2023		2022	D	ifferences
CASH & INVESTMENTS	\$ 18,709,070	\$	18,847,495	\$	(138,424)
ACCOUNTS RECEIVABLE	17,020,320		15,233,466		1,786,854
PREPAIDS/DEPOSITS	200,870		199,180		1,691
INVENTORIES	407,462		297,286		110,176
PROPERTY, PLANT & EQUIPMENT	13,140,867		13,007,516		133,351
NOTES RECEIVABLE (net)	17,818,461		17,317,914		500,547
TOTAL ASSETS	\$ 67,297,049	\$	64,902,856	\$	2,394,193
LIABILITIES					
ACCOUNTS PAYABLE	\$ 4,243,430	\$	4,109,218	\$	134,212
ACCRUED PAYROLL LIABILITIES	7,417,041	·	3,985,911	·	3,431,130
DEFERRED REVENUE	1,528,535		2,155,499		(626,964)
NOTES PAYABLE	16,122,562		16,046,664		75,899
HEALTH INSURANCE RESERVE	6,660,991		4,870,762		1,790,229
OTHER LIABILITIES	4,178,397		4,235,805		(57,408)
TOTAL LIABILITIES	\$ 40,150,956	\$	35,403,860	\$	4,747,097
FUND BALANCE					
CURRENT OPERATING EARNINGS (YTD)	\$ (421,794)	\$	(720,223)	\$	298,429
UNRESTRICTED NET ASSETS	17,222,289		20,467,762		(3,245,474)
REVOLVING LOAN FUND	556,268		556,268		O O
INVESTMENT IN GENERAL FIXED ASSETS	9,789,330		9,195,190		594,140
TOTAL FUND BALANCE	\$ 27,146,093	\$	29,498,998	\$	(2,352,904)
TOTAL LIABILITIES AND FUND BALANCE	\$ 67,297,050	\$	64,902,856	\$	2,394,193

## FRESNO ECONOMIC OPPORTUNITIES COMMISSION STATEMENT OF ACTIVITIES

For The Sixth Month Period Ended June 30, 2023 and 2022

		Α		В			A - B	С		D	B - D
		BUDGET		ACTUAL	-		BUDGET	ACTUAL		ACTUAL	ACTUAL
	•	JAN - DEC		JUNE			BALANCE	JAN - DEC		JUNE	2023 vs 2022
REVENUES AND SUPPORT		2023		2023		K	EMAINING	2022		2022	Differences
GRANT REVENUE	\$	105,694,129	\$	43,991,963	42%	¢	61.702.166	79,753,909	\$	38,557,308	5,434,654
GRANT REVENUE - LENDING CAPITAL	Ψ	100,004,125	Ψ	40,991,900	<b>42</b> /0	Ψ	01,702,100	19,133,909	Ψ	30,337,300	3,434,034
CHARGES FOR SERVICES		22,652,580		11,929,826	53%		10,722,754	21,276,472		10,654,638	1,275,189
OTHER PROGRAM REVENUE		4,998,245		1,642,089	33%		3,356,156	3,459,716		1,679,126	(37,037)
CONTRIBUTIONS		384,300		49,920	13%		334,380	209,416		85,690	(35,770)
MISCELLANEOUS INCOME		759,253		131,307	17%		627,946	165,604		111,516	19,791
INTEREST & INVESTMENT INCOME		106,000		58,817	55%		47,183	53,391		22,988	35,829
AFFILIATE INTEREST INCOME		765,250		444,042	58%		321,208	1,172,129		455,858	(11,817)
RENTAL INCOME		265,843		217,303	82%		48,540	385,663		235,841	(18,538)
TOTAL CASH REVENUE	\$	135,625,600	\$	58,465,267	43%	\$	77,160,333	\$ 106,476,300	\$	51,802,965	6,662,302
IN KIND REVENUE	\$	39,637,875	\$	21,383,175	54%	\$	18,254,700	41,533,588	\$	16,814,864	4,568,311
TOTAL REVENUE & SUPPORT		175,263,475		79,848,442	46%		95,415,033	148,009,888		68,617,830	11,230,613
EXPENDITURES											
PERSONNEL COSTS	\$	75,447,335	\$	34,646,413	46%		\$40,800,922	66,070,751	\$	32,230,338	2,416,075
ADMIN SERVICES		8,056,855		3,777,419	47%		4,279,436	6,637,808		3,063,132	714,287
PROFESSIONAL SERVICES - AUDIT		0		0	0%		0	0		0	-
CONTRACT SERVICES		11,711,120		5,768,293	49%		5,942,827	10,718,245		5,493,818	274,475
FACILITY COSTS		5,770,460		3,091,358	54%		2,679,102	6,095,662		2,884,851	206,507
TRAVEL, MILEAGE, VEHICLE COSTS		4,737,815		1,609,265	34%		3,128,550	3,070,704		1,476,434	132,831
EQUIPMENT COSTS		973,690		1,143,786	117%		(170,096)	1,408,467		917,272	226,514
DEPRECIATION - AGENCY FUNDED		296,000		148,231	50%		147,769	277,232		129,189	19,042
OFFICE EXPENSE		3,199,720		2,016,312	63%		1,183,408	3,448,422		1,398,040	618,272
INSURANCE		660,930		468,997	71%		191,933	809,767		392,992	76,005
PROGRAM SUPPLIES & CLIENT COSTS		23,493,815		5,819,122	25%		17,674,693	9,088,124		4,239,666	1,579,456
INTEREST EXPENSE		458,096		254,782	56%		203,314	446,995		184,740	70,041
OTHER COSTS		638,159		231,962	36%		406,197	1,389,254		205,471	26,491
TOTAL CASH EXPENDITURES	\$	135,443,995	\$	58,975,940	44%	\$	76,468,055	109,461,431	\$	52,615,943	6,359,997
IN KIND EXPENSES	\$	39,637,875	\$	21,383,175	54%	\$	18,254,700	\$ 41,533,588	\$	16,814,864	4,568,311
TOTAL EXPENDITURES		175,081,870		80,359,116	46%		94,722,754	150,995,019		69,430,807	10,928,308
OPERATING SURPLUS (DEFICIT)	\$	181,605	\$	(510,673)		\$	692,278	\$ (2,985,131)	\$	(812,978)	302,305
OTHER INCOME / EXPENSE											
TRANSIT GRANT ASSET DEPRECIATION				105,220			(105,220)	211,983		105,991	(771)
NET SURPLUS (DEFICIT)	\$	181,605		(\$615,893)			797,498	\$ (3,197,114)		(\$918,969)	303,076

# FRESNO ECONOMIC OPPORTUNITIES COMMISSION STATEMENT OF FINANCIAL POSITION As of June 30, 2023

ASSETS	2023	2022	D	ifferences
CASH & INVESTMENTS	\$ 18,216,245	\$ 20,001,655	\$	(1,785,411)
ACCOUNTS RECEIVABLE	15,613,804	14,504,097		1,109,707
PREPAIDS/DEPOSITS	143,254	182,588		(39,333)
INVENTORIES	416,411	315,586		100,825
PROPERTY, PLANT & EQUIPMENT	13,013,378	12,934,981		78,397
NOTES RECEIVABLE (net)	18,415,035	17,194,687		1,220,347
TOTAL ASSETS	\$ 65,818,126	\$ 65,133,594	\$	684,532
LIABILITIES				
ACCOUNTS PAYABLE	\$ 3,341,867	\$ 4,982,646	\$	(1,640,779)
ACCRUED PAYROLL LIABILITIES	6,249,198	4,217,290		2,031,908
DEFERRED REVENUE	2,311,414	1,681,952		629,461
NOTES PAYABLE	16,067,208	15,941,123		126,085
HEALTH INSURANCE RESERVE	6,712,976	4,910,166		1,802,810
OTHER LIABILITIES	4,178,397	4,235,805		(57,408)
TOTAL LIABILITIES	\$ 38,861,060	\$ 35,968,983	\$	2,892,076
FUND BALANCE				
CURRENT OPERATING EARNINGS (YTD)	\$ (510,673)	\$ (812,978)	\$	302,305
UNRESTRICTED NET ASSETS	17,207,686	20,307,926		(3,100,240)
REVOLVING LOAN FUND	556,268	556,268		0
INVESTMENT IN GENERAL FIXED ASSETS	9,703,784	9,113,395		590,390
TOTAL FUND BALANCE	\$ 26,957,066	\$ 29,164,611	\$	(2,207,545)
TOTAL LIABILITIES AND FUND BALANCE	\$ 65,818,125	\$ 65,133,594	\$	684,532

		Head St	art - Basic YTD Expenses		Annual	Head S Current	tart - T & TA YTD Expenses	Balance
Description	Annual Budget	Current Expenses	TTD Expenses	Balance Remaining	Budget	Expenses	TTD Expenses	Remaining
Personnel	\$17,232,920	\$1,563,863	\$6,818,262	\$10,414,658	_			_
Fringe Benefits	7,582,485	517,817	2,627,007	4,955,478				
Total Personnel	\$24,815,405	\$2,081,680	\$9,445,269	\$15,370,136				
Travel	-	-	-	-	12,928	-	-	12,928
Equipment*	-	-	-	-	-	-	-	-
Supplies	728,136	36,853	219,756	508,381	25,000	25	2,047	22,953
Contractual	2,390,268	368,719	995,219	1,395,049	15,948	2,895	2,895	13,053
Facilities /Construction								
Other:								
Food Cost	776.852	19.487	448,130	328.722				
Transportation	547,215	10,405	142,001	405,214				
Staff Mileage	100,000	7,878	52,772	47,228				
Field Trips, including Transportation	3,201	884	1,712	1,489				
Space	1,211,912	52,806	231,322	980,590				
Utilities / Telephone / Internet	843,052	66,656	327,623	515,429				
Publication/Advertising/Printing	54,991	· -	110	54,881				
Repair/Maintenance Building	108,572	14,144	104,367	4,205				
Repair/Maintenance Equipment	8,654	21	4,542	4,112				
Property & Liability Insurance	72,108	16,160	78,630	(6,522)				
Parent Involvement / CWPC	49,000	6,226	14,217	34,783				
Other Costs*	240,460	28,112	76,611	163,849				
Staff & Parent Training	3,091	411	3,601	(510)	237,568	25,075	125,415	112,153
Total Direct Charges	\$31,952,917	\$2,710,441	\$12,145,880	\$19,807,037	291,444	27,995	130,358	161,086
Total Indirect Charges	\$3,106,182	\$271,044	\$1,214,588	\$1,891,594	\$32,383	\$2,800	\$13,036	\$19,347
Total Federal Expenditures	\$35,059,099	\$2,981,485	\$13,360,468	\$21,698,631	\$323,827	30,795	143,394	\$180,433
% of Annual Budget Expended to Date			38%				44%	
Non-Federal Share	\$7,011,820	\$503,134	\$1,764,403 25%	\$5,247,417	\$64,765	\$7,699	\$35,848	\$28,917

\*Other Costs Include:

\*\*Other Costs Include:
FIRST AID (INCLUDES WORKERS COMP)
PROFESSIONAL SERVICES - COMPUTER
PROFESSIONAL SERVICES - CONSULTING
REPAIR/MAINTENANCE-SPECIAL
DEPRECIATION EXPENSE
POSTAGE/EXPRESS MAIL
DUES - ORGANIZATIONS
FINGERPRINTING / BACKGROUND CHECK
RECRUITMENT
MEETING COSTS - INTERNAL
PROGRAM SUPPLIES - BOOKS & PUBLICATIONS
PROGRAM SUPPLIES - TOOLS
TRAINING OTHER
EMPLOYEE EVENT

		25%	
Credit Card Expenses: Credit car	d statement da	ted 5/1/2	23-5/31/23
May 2023 expenses:			
Program Supplies - Kitchen	\$	2,221	Home Depot - Refrigerator & Dishwasher for Brooks
Parent Engagement- Supplies	\$	3,604	Fresno Breakfast House - Volunteer Luncheon
Volunteer Recognition	\$	711	Sunnyside Trophy - Pendants for Volunteers
Volunteer Recognition	\$	521	Gabys Bakery - Cakes for Centerpieces at Volunteer Luncheon
Parent Engagement- Supplies	\$	124	La Cocina De Mama - Breakfast & Lunch Burritos for PPS
Program Supplies - Kitchen	\$	42	Walmart - Kitchen Supplies
Employee Event	\$	885	Costco - Sandwiches, etc. for Head Start Birthday
Staff Training	\$	13,502	Hyatt Regency, Embassy Suites - Travel for Staff
Staff Training	\$	100	Certified Trainer's Institute - Renewal Fee
Staff Training	\$	1,264	Walmart- Supplies for End of Year Event
Staff Training	\$	1,302	Caesars Palace - Travel for Child Plus Training
Staff Training	\$	243	Community Care Licensing for Staff
Parent Engagement- Supplies	\$	165	Dollar Tree - LPM Workshop Supplies
Field Trips	\$	438	Fresno Chaffee Zoo
Program Supplies- Classroom	\$	131	Walmart - T Shirts and Paint for Home Base
Program Supplies- Disposables	\$	339	Walmart - Arts & Crafts Supplies for Home Base
	\$	25,592	

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

	Head Start - Duration Start-Up/Operations Current YTD Expenses Balance							
Description	Annual Budget	Expenses		Remaining				
Personnel	\$0	-	-	\$				
Fringe Benefits	-	-	-					
Total Personnel	\$0	-	\$0	\$				
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	-	-	-					
Total Direct Charges	\$0	\$0	\$0	\$				
Total Indirect Charges	\$0	\$0	\$0	\$				
Total Federal Expenditures	\$0	\$0	\$0	\$				
% of Annual Budget Expended to Date								
Non-Federal Share	- 11	_	_	_				

\*Other Costs Include:

\*\*Other Costs Include:
FIRST AID (INCLUDES WORKERS COMP)
PROFESSIONAL SERVICES - COMPUTER
PROFESSIONAL SERVICES - CONSULTING
REPAIR/MAINTENANCE-SPECIAL
DEPRECIATION EXPENSE
POSTAGE/EXPRESS MAIL
DUES - ORGANIZATIONS
FINGERPRINTING / BACKGROUND CHECK
RECRUITMENT
MEETING COSTS - INTERNAL
PROGRAM SUPPLIES - BOOKS & PUBLICATIONS
PROGRAM SUPPLIES - TOOLS
TRAINING OTHER
EMPLOYEE EVENT

\*For the Grant year 2023- Duration (Start-up) Funds Were Not Awarded.

		Early Head Sta	rt - Basic YTD Expenses	Balance	Annual	Early Head Star Current Y	t - T & TA TD Expenses	Balance
Description	Annual Budget	Current Expenses	TID Expenses	Remaining	Budget	Expenses	ID Expenses	Remaining
Personnel	\$3,655,192	\$205,555	\$928,675	\$2,726,517	\$0	\$0	\$0	\$0
Fringe Benefits	1,608,284	57,677	297,526	1,310,758	-	\$0	\$0	-
Total Personnel	5,263,476	263,232	1,226,202	4,037,274	-	-	-	-
Travel	-	-	-	-	16,898	-	-	16,898
Equipment*	-	-	-	-	-	-	-	-
Supplies	242,877	8,200	32,862	210,015	33,488	5	440	33,048
Contractual	925,297	22,815	64,888	860,409	26,526	-	-	26,526
Facilities /Construction	-	-	-	-				
Other:								
Food Cost	50,000	2,262	9,700	40,300				
Transportation	9,536	741	4,274	5,262				
Staff Mileage	25,000	3,887	15,839	9,161				
Field Trips, including Transportation	1,730	-	-	1,730				
Space	84,678	4,458	22,073	62,605				
Utilities / Telephone / Internet	151,060	7,802	35,447	115,613				
Publication/Advertising/Printing	1,500	-	24	1,476				
Repair/Maintenance Building	180,781	1,660	10,416	170,365				
Repair/Maintenance Equipment	21,223	70	71	21,152				
Property & Liability Insurance	24,009	2,113	10,024	13,985				
Parent Involvement / CWPC	18,628	1,280	2,206	16,422				
Other Costs*	39,344	-	19,355	19,989				
Staff & Parent Training	2,277	-	95	2,182	96,459	6,910	38,892	57,567
Total Direct Charges	7,041,416	318,520	1,453,478	5,587,938	173,371	6,916	39,332	\$134,039
Total Indirect Charges	\$703,982	\$32,444	\$145,348	\$558,634	\$15,906	\$691	\$3,933	\$11,973
Total Federal Expenditures	\$7,745,398	350,964	\$1,598,826	\$6,146,572	\$189,277	7,607	\$43,265	\$146,012
% of Annual Budget Expended to Date			21%				23%	
Non-Federal Share	\$1,549,080	\$209,852	\$499,207	\$1,049,873	\$37,855	\$1,902	\$10,816	\$36,503

\*Other Costs Include:
FIRST AID (INCLUDES WORKERS COMP)
PROFESSIONAL SERVICES - COMPUTER
PROFESSIONAL SERVICES - CONSULTING
REPAIR/MAINTENANCE-SPECIAL
DEPRECIATION EXPENSE
POSTAGE/EXPRESS MAIL
DUES - ORGANIZATIONS
FINGERPRINTING / BACKGROUND CHECK
RECRUITMENT
MEETING COSTS - INTERNAL
PROGRAM SUPPLIES - BOOKS & PUBLICATIONS
PROGRAM SUPPLIES - TOOLS
TRAINING OTHER
EMPLOYEE EVENT

| Staff Training | Staf

Fresno Economic Opportunities Commission Head Start/Early Head Start Financial Status Monthly Report June 30, 2023

		Head St	tart - Basic YTD Expenses		Annual	Head St Current	art - T & TA YTD Expenses	Balance
Description	Annual Budget	Current Expenses	TTD Expenses	Balance Remaining	Budget	Expenses	TTD Expenses	Remaining
Personnel	\$17,232,920	\$586,869	\$7,405,131	\$9,827,789	<b>J</b>			
Fringe Benefits	7,582,485	235,463	2,862,471	4,720,014				
Total Personnel	\$24,815,405	\$822,333	\$10,267,602	\$14,547,803				
Travel	-	-	-	=	12,928	-	-	12,928
Equipment*	-	-	-	-	=	=	÷	=
Supplies	728,136	28,328	248,083	480,053	25,000	-	2,047	22,953
Contractual	2,390,268	313,489	1,308,708	1,081,560	15,948	-	2,895	13,053
Facilities /Construction								
Other:								
Food Cost	776,852	(42,839)	405,291	371,561				
Transportation	547,215	31,888	173,890	373,325				
Staff Mileage	100,000	20,039	72,812	27,188				
Field Trips, including Transportation	3,201	-	1,712	1,489				
Space	1,211,912	47,804	279,126	932,786				
Utilities / Telephone / Internet	843,052	61,227	388,850	454,202				
Publication/Advertising/Printing	54,991	=	110	54,881				
Repair/Maintenance Building	108,572	26,144	130,511	(21,939)				
Repair/Maintenance Equipment	8,654	25	4,567	4,087				
Property & Liability Insurance	72,108	16,160	94,790	(22,682)				
Parent Involvement / CWPC	49,000	2,013	16,230	32,770				
Other Costs*	240,460	172,853	249,464	(9,004)				
Staff & Parent Training	3,091	7	3,608	(517)	237,568	16,057	141,472	96,096
Total Direct Charges	\$31,952,917	\$1,499,472	\$13,645,352	\$18,307,565	291,444	16,057	146,414	145,030
Total Indirect Charges	\$3,106,182	\$149,947	\$1,364,535	\$1,741,647	\$32,383	\$1,605	\$14,641	\$17,742
Total Federal Expenditures	\$35,059,099	\$1,649,419	\$15,009,887	\$20,049,212	\$323,827	17,662	161,055	\$162,772
% of Annual Budget Expended to Date			43%				50%	
Non-Federal Share	\$7,011,820	\$208,147	\$1,972,550	\$5,039,269	\$64,765	\$4,415	\$40,264	\$24,501

\*Other Costs Include:
FIRST AID (INCLUDES WORKERS COMP)
PROFESSIONAL SERVICES - COMPUTER
PROFESSIONAL SERVICES - CONSULTING
APPRAISAL FEES
REPAIR/MAINTENANCE-SPECIAL
DEPRECIATION EXPENSE
POSTAGE/EXPRESS MAIL
DUES - ORGANIZATIONS
FINGERPRINTING / BACKGROUND CHECK
RECRUITMENT
MEETING COSTS - INTERNAL
PROGRAM SUPPLIES - BOOKS & PUBLICATIONS
PROGRAM SUPPLIES - TOOLS
TRAINING OTHER
EMPLOYEE EVENT

Credit Card Expenses: Credit card statement dated 6/1/23-6/30/23

June 2023 expenses:

CWPC- Other \$ 327 Costco - Dinner for staff

Program Supplies - Medical \$ 3,154 SOS Food Lab - Emergency Disaster Food

Staff Training \$ 2,112 Teachstone Training - Staff Training Certifications

Fresno Economic Opportunities Commission Head Start/Early Head Start Financial Status Monthly Report June 30, 2023

	Head Start - Duration Start-Up/Operations Current YTD Expenses Balai					
Description	Annual Budget	Expenses	TID Expenses	Remaining		
Personnel	\$0	-	=	\$0		
Fringe Benefits	-	-	-	-		
Total Personnel	\$0	-	\$0	\$0		
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	-	=	=	=		
Total Direct Charges	\$0	\$0	\$0	\$0		
Total Indirect Charges	\$0	\$0	\$0	\$0		
Total Federal Expenditures  % of Annual Budget Expended to Date	\$0	\$0	\$0	\$0		
Non-Federal Share		-	-			

\*Other Costs Include:
FIRST AID (INCLUDES WORKERS COMP)
PROFESSIONAL SERVICES - COMPUTER
PROFESSIONAL SERVICES - CONSULTING
APPRAISAL FEES
REPAIR/MAINTENANCE-SPECIAL
DEPRECIATION EXPENSE
POSTAGE/EXPRESS MAIL
DUES - ORGANIZATIONS
FINGERPRINTING / BACKGROUND CHECK
RECRUITMENT
MEETING COSTS - INTERNAL
PROGRAM SUPPLIES - BOOKS & PUBLICATIONS
PROGRAM SUPPLIES - BOOKS TRAINING OTHER
EMPLOYEE EVENT

\*For the Grant year 2023- Duration (Start-up) Funds Were Not Awarded.

	1	Early Head Sta	rt - Basic YTD Expenses	Balance	Annual	Early Head Sta	rt - T & TA TD Expenses	Balance
Description	Annual Budget	Current Expenses	TTD Expenses	Remaining	Budget	Expenses	ID EXPONSES	Remaining
Personnel	\$3,655,192	\$194,697	\$1,123,373	\$2,531,819	\$0	\$0	\$0	\$0
Fringe Benefits	1,608,284	38,781	336,307	1,271,977	=	\$0	\$0	=
Total Personnel	5,263,476	233,478	1,459,680	3,803,796	-	-	-	-
Travel	=	-	-	=	16,898	≘	-	16,898
Equipment*	-	-	-	-	-	-	-	-
Supplies	242,877	48,371	81,233	161,644	33,488	-	440	33,048
Contractual	925,297	12,217	77,106	848,191	26,526	-	-	26,526
Facilities /Construction	-	-	-	-				
Other:								
Food Cost	50,000	4,754	14,454	35,546				
Transportation	9,536	1,001	5,275	4,261				
Staff Mileage	25,000	4,127	19,966	5,034				
Field Trips, including Transportation	1,730	-	=	1,730				
Space	84,678	4,458	26,531	58,147				
Utilities / Telephone / Internet	151,060	9,185	44,633	106,427				
Publication/Advertising/Printing	1,500	-	24	1,476				
Repair/Maintenance Building	180,781	2,072	12,488	168,293				
Repair/Maintenance Equipment	21,223	=	71	21,152				
Property & Liability Insurance	24,009	2,113	12,138	11,871				
Parent Involvement / CWPC	18,628	143	2,348	16,280				
Other Costs*	39,344	-	34,263	5,081				
Staff & Parent Training	2,277	-	95	2,182	96,459	1,754	40,647	55,812
Total Direct Charges	7,041,416	321,920	1,790,306	5,251,110	173,371	1,754	41,086	\$132,285
Total Indirect Charges	\$703,982	\$33,683	\$179,031	\$524,951	\$15,906	\$176	\$4,109	\$11,797
Total Federal Expenditures	\$7,745,398	355,603	\$1,969,337	\$5,776,061	\$189,277	1,930	\$45,195	\$144,082
% of Annual Budget Expended to Date			25%		,	,	24%	
Non-Federal Share	\$1,549,080	\$138,562	\$637,769	\$911,311	\$37,855	\$483	\$11,299	\$36,020

\*Other Costs Include:
FIRST AID (INCLUDES WORKERS COMP)
PROFESSIONAL SERVICES - COMPUTER
PROFESSIONAL SERVICES - CONSULTING
APPRAISAL FEES
REPAIR/MAINTENANCE-SPECIAL
DEPRECIATION EXPENSE
POSTAGE/EXPRESS MAIL
DUES - ORGANIZATIONS
FINGERPRINTING / BACKGROUND CHECK
RECRUITMENT
MEETING COSTS - INTERNAL
PROGRAM SUPPLIES - BOOKS & PUBLICATIONS
PROGRAM SUPPLIES - TOOLS
TRAINING OTHER
EMPLOYEE EVENT

June 2023 expenses:       CWPC- Other     \$ 72     Costco - Dinner for staff       Program Supplies- Disposables     \$ 1,002     Costco - Diapers and Wipes for CDC       Program Supplies- Disposables     \$ 543     Target - Laundry Soap, Teethers, Baby Mats for CDC       Program Supplies- Classroom     \$ 63     Munchkin - Infant & Toddler forks for CDC and Addams	s and Wipes for CDC ry Soap, Teethers, Baby Mats for CDC ant & Toddler forks for CDC and Addams rs, Wipes, Soap for Addams	Credit Card Expenses: Credit card statement dated 6/1/23-6/30/23								
Program Supplies- Disposables \$ 1,002 Costco - Diapers and Wipes for CDC Program Supplies- Disposables \$ 543 Target - Laundry Soap, Teethers, Baby Mats for CDC	s and Wipes for CDC ry Soap, Teethers, Baby Mats for CDC ant & Toddler forks for CDC and Addams rs, Wipes, Soap for Addams	June 2023 expenses:								
Program Supplies- Disposables \$ 543 Target - Laundry Soap, Teethers, Baby Mats for CDC	ry Soap, Teethers, Baby Mats for CDC ant & Toddler forks for CDC and Addams rs, Wipes, Soap for Addams	CWPC- Other	\$	72	Costco - Dinner for staff					
	ant & Toddler forks for CDC and Addams rs, Wipes, Soap for Addams	Program Supplies- Disposables	\$	1,002	Costco - Diapers and Wipes for CDC					
Program Supplies - Classroom \$ 63 Munchkin - Infant & Toddler forks for CDC and Addams	rs, Wipes, Soap for Addams	Program Supplies- Disposables	\$	543	Target - Laundry Soap, Teethers, Baby Mats for CDC					
		Program Supplies- Classroom	\$	63	Munchkin - Infant & Toddler forks for CDC and Addams					
Program Supplies- Disposables \$ 1,044 Costco - Diapers, Wipes, Soap for Addams	Infant Toothbrushes for Addams	Program Supplies- Disposables	\$	1,044	Costco - Diapers, Wipes, Soap for Addams					
Program Supplies- Disposables \$ 66 Plak Smacker - Infant Toothbrushes for Addams		Program Supplies- Disposables	\$	66	Plak Smacker - Infant Toothbrushes for Addams					



<b>Date:</b> August 30, 2023	Program: Energy Services
Agenda Item #: 8B3	Director: Joseph Amader
<b>Subject:</b> Variance Report: Energy Services	Officer: Jack Lazzarini

### **Background**

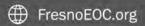
The information presented below is intended to keep the Committee apprised on the fiscal status of selected program(s) within the Agency that are routinely shared with Program Directors and Executive staff.

Fresno EOC Energy Services Division provides low-income residents with no-cost conservation measures, energy efficient appliance upgrades and energy education along with financial assistance with heating and cooling costs. Energy Services utilizes multiple grant funding sources to serve the energy needs of low-income residents within Fresno County.

The following prepared financial analysis reports will be presented:

### Energy Services

- Through 59% of the averaged contract period, approximately 45% of funding has been utilized.
- Fresno EOC is successfully advancing towards the utilization of \$1.9 million in non-consideration funds, which will effectively provide utility assistance to approximately 667 households.
- Fresno EOC has taken proactive measures to assist rural communities that suffer from high energy burden rates. The organization has strategically scheduled special intake events in August and September, which are anticipated to generate around 700 new applications. Additionally, Fresno EOC continues to receive 100 eligible applications a day by mail.
- Approval for the purchase of two outreach vehicles for Fresno EOC at a total cost of \$61,488 is pending. The furniture replacement project has been approved with a budget of \$78,365.
- In addition, newly hired staff are trained and capable of increasing our capacity to service more clients in a timelier manner and will result in achieving the expenditure goals by the end of the contract term.







Energy Services Variance Report									
			Contract	Contract					
	YTD Expenses	Contract	Length	Remaining	Utilization	Target	Variance		
Program	(April 2023)	Budget	(Months)	(Months)	%	%	%		
<b>Energy Services</b>	\$22,457,742	\$49,728,997	272	111	45.16%	59.19%	14.0		
LIHEAP ARPA 2021	\$7,220,046	\$10,826,169	25	5	66.69%	80.00%	13.3		
LIHEAP 2022	\$5,608,553	\$10,259,966	25	8	54.66%	68.00%	13.3		
LIHEAP 2023	\$78,227	\$10,207,100	19	13	0.77%	31.58%	30.8		
DOE 2022	\$181,593	\$1,512,743	23	14	12.00%	39.13%	27.13		
TCC	\$470,407	\$471,499	64	18	99.77%	71.88%	-27.89		
CDBG	\$151,395	\$360,000	23	8	42.05%	65.22%	23.1		
<b>LIHEAP 2021</b>	\$7,540,817	\$7,544,171	31	2	99.96%	93.55%	-6.4		
<b>LIHWAP 2021</b>	\$983,132	\$2,803,455	16	4	35.07%	75.00%	39.9		
SLIHEAP 2022	\$223,574	\$240,282	9	2	93.05%	77.78%	-15.2		
ESLIHEAP 2023	\$0	\$5,331,269	25	25	0.00%	0.00%	0.0		
SLIHEAP 2023	\$0	\$172,343	12	12	0.00%	0.00%	0.0		
<b>Grand Total</b>	\$22,457,742	\$49,728,997	272	111	45.16%	59.19%	14.0		



<b>Date:</b> August 30, 2023	Program: Finance Office
Agenda Item #: 8B4	Director: Steven Warnes
Subject: Health Insurance Report	Officer: Jay Zapata

### **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 June 30, 2023, the health insurance reserve is at \$6.7 million, which covers approximately 9.1 months of average expenditures. Contributions from programs and employees for 2023 total \$5,531,010 while the Fund paid out \$4,311,943 in expenses.

Changes to the health insurance plan in 2021 through 2023 include:

- 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 JUNE 30, 2023

г	2023								<u> </u>	2022	
ľ										-	Annual Mo.
	January	February	March	April	May	June	YTD totals	Mo. Avg.	YTD totals	Annual	Avg
Beginning Fund Balance	5,493,909	5,464,765	5,865,711	6,054,466	6,355,169	6,660,991	Jan-Jun	Prev 12 mos	Jan-Jun	Jan - Dec	Jan - Dec
Income											
Agency Contributions	753,479	747,863	758,762	746,004	744,968	750,773	4,501,849	717,876	4,511,153	8,623,821	718,652
Additional Agency Contr.	-	-	-	-	-	-	-	0	0	0	-
Employee Contributions	193,157	179,182	87,767	185,795	184,966	198,294	1,029,161	168,240	974,097	1,963,810	163,651
Total Income	946,636	927,045	846,529	931,799	929,934	949,067	5,531,010	886,116	5,485,250	10,587,631	882,303
Expenses											
Health Claims Paid	597,281	252,921	277,335	258,071	304.953	538.213	2,228,774	422.906	2,342,558	5,188,655	432,388
Dental Claims Paid	47,952	37,885	42,028	52,612	38,170	43,411	262,058	42,541	277,173	525,612	43,801
Prescriptions Paid	161,856	93,451	158,339	153,394	111,262	144,243	822,545	142,403	878,587	1,764,880	147,073
Vision Claims Paid	6,778	2,036	14,828	1,220	8,412	9,115	42,389	6,201	36,590	68,611	5,718
Stop Loss Premiums	104,348	105,261	108,245	107,933	103,712	103,362	632,861	101,651	624,307	1,211,263	100,939
Stop Loss Claims	104,540	(22,123)	100,243	107,933	(67)	103,302	(22,190)	(37,379)	(14,587)	(440,948)	(36,746)
Life Insurance Premiums	8,250	8,188	8,240	9,187	9,175	9,180	52,220	10,485	76,153	149,754	12,480
	•	,	,	,	,	•	Í	,	,	,	, , , , , , , , , , , , , , , , , , ,
Pinnacle	13,309	13,579	13,580	13,526	13,471	13,508	80,973	13,156	79,048	155,949	12,996
Blue Cross	13,835	13,895	13,994	13,975	13,875	13,955	83,529	13,659	82,954	163,337	13,611
Benefits Consultant	12,083	12,083	12,084	12,083	12,083	12,084	72,500	12,083	69,919	142,419	11,868
Employee Assist. Program	4,537	4,537	4,740	4,740	4,740	4,740	28,034	3,220	11,259	21,865	1,822
Preferred Chiropractors	871	875	881	880	874	879	5,260	875	5,407	10,645	887
TeleDoc	2,474	2,485	2,503	2,499	2,481	3,426	15,868	2,562	15,354	30,232	2,519
Other Expenses	2,206	1,026	977	976	971	966	7,122	1,205	15,254	22,588	1,882
ACA Fees	-	-	-	-	-	-	0	313	0	3,750	313
Total Expenses	975,780	526,099	657,774	631,096	624,112	897,082	4,311,943	735,882	4,499,976	9,018,612	751,551
Current Fund Activity (net)	(29,144)	400,946	188,755	300,703	305,822	51,985	1,219,067	150,234	985,274	1,569,019	130,752
Ending Fund Balance	E 464 765	E 965 744	C 054 4CC	6 3EE 460	6 660 004	6 742 076	6 742 076	•			
Ending Fund Balance	5,464,765	5,865,711	6,054,466	6,355,169	6,660,991	6,712,976	6,712,976	ı			
<u>Enrollment</u>											
Employee only-Traditional	247	256	256	259	258	260		248		250	
High-Deduct	79	84	86	87	84	86		81		76	
Family coverage-Traditional	337	321	322	320	318	318		339		348	
High-Deduct	34	41	41	38	39	39		38		36	
Dental coverage only	42	54	49	47	49	47		43		40	
Temp/On Call Plan	-	-						0		0	
Total employees enrolled	739	756	754	751	748	750		749		750	
Average contributions per employee	1,281	1,226	1,123	1,241	1,243	1,265		1,183		1,176	
Average contributions per employee  Average expenses per employee	1,320	696	1,123 872	840	1,243 834	1,196	ĺ	983		1,176	
Average expenses her employee	1,320	030	0/4	040	034	1,130		303		1,002	

Estimated # months funded:

9.1



<b>Date:</b> August 30, 2023	Program: Finance
Agenda Item #: 8B5	Director: Chris Erwin
Subject: Noncompetitive Procurements	Officer: Jay Zapata

### **Background**

The information presented below is intended to keep the Committee apprised of any procurements made through a non-competitive procurement process. In accordance with the Accounting Policies and Procedures Manual, Non-competitive Procurements are "special purchasing circumstances, in which competitive bids are not obtained. Noncompetitive procurement (purchases and contracts) is 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 non-competitive proposals in response to a written request from the Agency.
- Or after solicitation of several sources, competition is determined to be inadequate.

The key requirement for using non-competitive procurement is that the other procurement methods are not feasible and one of the above circumstances exists." A report on the non-competitive procurement awards will 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 over \$150,000 require a formal bid and approval from the Board.
- Purchases over \$10,000 without guotes or bids must be disclosed to the Board.

Vendor	Purpose	Amount	Justification
N/A	May – June 2023	N/A	N/A







<b>Date:</b> August 30, 2023	Program: Finance
Agenda Item #: 8B6	Director: Steve Warnes
Subject: Investment Report	Officer: Jay Zapata

### **Background**

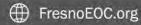
The information below is presented to keep the Committee apprised on the status of the Agency's investment accounts.

As of June 30, 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.

	١	Wells Fargo	Citibank (pledged)	Total
Cash & Cash Equivalents		54,790	\$ 805,462	860,252
Corporate Bonds		156,399	-	156,399
Government Bonds		288,644	-	288,644
Certificates of Deposit (CD)		2,329,554	-	2,329,554
Stocks		16,552	-	16,552
Total	\$	2,845,938	\$ 805,462	\$ 3,651,401
Minus unrealized gains on CDs		(55,636)	-	(55,636)
General Ledger balance	\$	2,901,574	\$ 805,462	\$ 3,707,037

Total annual interest expected from these fixed income investments is \$91,531 providing an average rate of 3.20%. 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 2026. Investments with very low interest rates generally have very short investment periods.

The funds at Self-Help Federal Credit Union are returning 2.96% interest.









<b>Date:</b> August 30, 2023	Program: Finance
Agenda Item #: 8B7	Director: Steve Warnes
Subject: 2020 Federal Tax Return	Officer: Jay Zapata

### **Background**

The information below is presented to keep the Committee apprised of the status of the Agency's federal financial reporting.

The 2020 Federal Tax Return for Fresno Economic Opportunities Commission (Fresno EOC) has been completed by Hudson/Henderson & Company Inc., our public accounting firm. These documents are available for review by Board Members.

This annual filing provides detailed financial information and reflects the organization's commitment to financial transparency and compliance with regulatory requirements.

Additionally, the 2021 Federal Tax Return has been drafted and is expected to be filed by the extension deadline of November 15, 2023.

Board Members interested in reviewing the 2020 Federal Tax return may request access to the documents.





### Form **990**

**Return of Organization Exempt From Income Tax** 

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

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

Open to Public Inspection

<u>A</u> _	For the	2020 calen	dar year, or tax year begin	ning	, 2020, and	dending			, 20	
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	Ame	nded return							\$ 119,547,946.	
	Appl	ication pending	<b>F</b> Name and address of principal	officer: EMILIA REYE	S	' '	) Is this a group retu		☐ 'c3 <u>□</u> '\0	
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₹			of volunteers (estimate if					6	1,572	
ਚੁ			ed business revenue from F					7a	6,152	
⋖			l business taxable income t					7a 7b	369,003.	
	D IV	et unrelated	i business taxable income i	irom Form 990-1, Fart I,	iiile 11		Prior Year	1	84,374.	
		4	ontributions and grants (Part VIII, line 1h)						Current Year	
ē	8 C	ontributions	and grants (Part VIII, line		96,287,		96,884,642.			
Revenue			vice revenue (Part VIII, line			11,603,		16,578,766.		
ě	1		ncome (Part VIII, column (A), lines 3, 4, and 7d)				117,	041.	134,728.	
Œ		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)							5,949,810.	
							108,008,		119,547,946.	
	l		imilar amounts paid (Part I				25,445,	861.	24,871,854.	
	l		to or for members (Part IX							
	<b>15</b> S	alaries, othe	er compensatio <mark>n, employe</mark> e	benefits (Part IX, colum	n (A), lines 5-1	58,727,	727.	59,334,741.		
Se	<b>16a</b> P	rofessional	fundraising fees (Part IX, c	olumn (A), line 11e)						
Expenses	b⊺	otal fundrais	sing expenses (Part IX, col	umn (D), líne 25) ►						
Ú	<b>17</b> 0	ther expens	ses (Part IX, column (A), Iir	nes 11a-11d, 11f-24e)		24,921,	507.	35,057,999.		
	18 ⊺	otal expens	es. Add lines 13-17 (must e	equal Part IX, column (A)	, line 25)		109,095,		119,264,594.	
	<b>19</b> R	evenue less	expenses. Subtract line 18	8 from line 12			-1,086,		283,352.	
. e							Beginning of Curre		End of Year	
anc anc	20 ⊤	otal assets	(Part X, line 16)				33,674,		40,019,040.	
Pal Bal	21 T		s (Part X, line 26)				13,413,		19,475,063.	
Net Assets Fund Balano	<b>22</b> N		fund balances. Subtract li			<b>—</b>				
	rt II			ne 21 nom me 20			20,260,	623.	20,543,977.	
		Signatur								
Unde	er penaltie: plete. Decl	s of perjury, I de aration of prepa	eclare that I have examined this retuarer (other than officer) is based on a	rn, including accompanying sched all information of which preparer h	dules and statements nas any knowledge.	s, and to the b	oest of my knowledg	e and beli	ief, it is true, correct, and	
			•		-					
٠.		Signatu	re of officer				 Date			
Sig	gn 	, "								
He	re		RODRIGUEZ print name and title			(	CFO			
			·	In	I <sub>D</sub>		Check		DTIN	
			pe preparer's name Preparer's signature Date					if	PTIN	
Pa		_	HENDERSON	BRIAN HENDERSON			self-emplo	yed	P01814976	
Pre	eparer		► <u>HUDSON HENDER</u>	RSON & COMPANY,	INC.					
	e Only		ess ► 7473 N. INGRA	AM, SUITE 102			Firm's EIN	▶ 81	-1741762	
			FRESNO, CA 93	•			Phone no.		-412-7576	
Ma	y the IR:	S discuss th	is return with the preparer		uctions				X Yes No	
			Reduction Act Notice, see t				01L 01/19/21		Form <b>990</b> (2020)	

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Form **990** (2020)

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A	1	Х	
2	Is the organization required to complete Schedule B, Schedule of Contributors See instructions?	2		Χ
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I.	3		Х
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If 'Yes,' complete Schedule C, Part III	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I.	6		Х
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If 'Yes,' complete Schedule D, Part II</i>	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If 'Yes,' complete Schedule D, Part III.</i>	8		Х
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV.	9		Х
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If 'Yes,' complete Schedule D, Part V	10		Х
11	If the organization's answer to any of the following questions is 'Yes', then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI	11 a	Х	
t	Did the organization report an amount for investments – other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII	11 b		X
c	Did the organization report an amount for investments – program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII	11 c		Х
c	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX	11 d		Х
e	Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X	11 e	Х	
	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If 'Yes,' complete Schedule D, Part X	11 f	Х	
12 a	Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI and XII	12a	Х	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	Х	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E	13		X
14 a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		Х
t	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If 'Yes,' complete Schedule F, Parts I and IV	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If 'Yes,' complete Schedule F, Parts II and IV	15		Х
	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If 'Yes,' complete Schedule F, Parts III and IV</i>	16		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If 'Yes,' complete Schedule G, Part I</i> See instructions	17		Х
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II.	18		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III.	19		X
<b>20</b> a	Did the organization operate one or more hospital facilities? <i>If 'Yes,' complete Schedule H.</i>	20a		X
b	If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If 'Yes,' complete Schedule I, Parts I and II	21		Х
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## Form 990 (2020) FRESNO COUNTY ECONOMIC OPPORTUNITIES Part IV Checklist of Required Schedules (continued)

			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If 'Yes,' complete Schedule I, Parts I and III	22	Х	
23	Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J.</i>	23	Х	
24 8	a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No, 'go to line 25a	24a		Х
ı	b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
•	c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
	d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?	24d		
25 a	a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If 'Yes,' complete Schedule L, Part I	25a		Х
I	b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part 1	25b		Х
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part II</i>	26		Х
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If 'Yes,' complete Schedule L, Part III.	27		Х
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):			
i	a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If 'Yes,' complete Schedule L, Part IV	28a		Х
ı	A family member of any individual described in line 28a? If 'Yes,' complete Schedule L, Part IV	28b		Х
•	c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If Yes,' complete Schedule L, Part IV.	28c		Х
29	Did the organization receive more than \$25,000 in non-cash contributions? If 'Yes,' complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If 'Yes,' complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If 'Yes,' complete Schedule N, Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If 'Yes,' complete Schedule N, Part II	32		Х
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Schedule R, Part I	33		Х
34	Was the organization related to any tax-exempt or taxable entity? If 'Yes,' complete Schedule R, Part II, III, or IV, and Part V, line 1.	34	Х	
35 a	a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	21	Х
I	b If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' complete Schedule R, Part V, line 2	35b		
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2</i>	36		Х
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If 'Yes,' complete Schedule R, Part VI	37		Х
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?  Note: All Form 990 filers are required to complete Schedule O	38	Х	
Pai	rt V Statements Regarding Other IRS Filings and Tax Compliance			
	Check if Schedule O contains a response or note to any line in this Part V			
1	a Enter the number reported in Pay 2 of Form 1006. Enter 0, if not emplicable		Yes	No
	a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable			
	• Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
_ '	(gambling) winnings to prize winners?	1 c	Х	
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FRESNO COUNTY ECONOMIC OPPORTUNITIES

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

			Yes	No
2 a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax State-			
	ments, filed for the calendar year ending with or within the year covered by this return 2a 1,572			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
_	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		37	
	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3 a 3 b	X	
	of Yes,' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation on Schedule O	3 D		-
4 a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4 a		X
b	If 'Yes,' enter the name of the foreign country▶			
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5 a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5 a		X
	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5 b	<u> </u>	Х
C	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?	5 c	<u> </u>	
6 a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6 a		Х
b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6 b		
7	Organizations that may receive deductible contributions under section 170(c).			
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and			**
	services provided to the payor?	7 a	<u> </u>	Х
	of Yes,' did the organization notify the donor of the value of the goods or services provided?	7 b	<u> </u>	<u> </u>
C	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7с		X
d	If 'Yes,' indicate the number of Forms 8282 filed during the year			
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7 e		X
	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7 f		X
	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7 g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7 h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring	711		
	organization have excess business holdings at any time during the year?	8		
9	Sponsoring organizations maintaining donor advised funds.			
	Did the sponsoring organization make any taxable distributions under section 4966?	9 a		
	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9 b		
	Section 501(c)(7) organizations. Enter:			
	Initiation fees and capital contributions included on Part VIII, line 12			
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities <b>10 b</b> Section 501(c)(12) organizations. Enter:			
	Gross income from members or shareholders			
_	Gross income from other sources (Do not net amounts due or paid to other sources			
	against amounts due or received from them.)			
	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
	olf 'Yes,' enter the amount of tax-exempt interest received or accrued during the year			
	Section 501(c)(29) qualified nonprofit health insurance issuers.	12-		
а	Is the organization licensed to issue qualified health plans in more than one state?	13a		
h	Enter the amount of reserves the organization is required to maintain by the states in			
	which the organization is licensed to issue qualified health plans			
	Enter the amount of reserves on hand			
	Did the organization receive any payments for indoor tanning services during the tax year?	14a	<u> </u>	X
b	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation on Schedule O	14b	<u> </u>	<u> </u>
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or	15		X
	excess parachute payment(s) during the year?	13		Λ
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		X
10	If 'Yes,' complete Form 4720, Schedule O.	10		1
BAA	·	Form	990	(2020)

Form 990 (2020) FRESNO COUNTY ECONOMIC OPPORTUNITIES 94-1606519 Page 6 Part VI Governance, Management, and Disclosure For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI..... Section A. Governing Body and Management Yes No 26 1 a Enter the number of voting members of the governing body at the end of the tax year. . . . If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. **b** Enter the number of voting members included on line 1a, above, who are independent..... 33 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other Χ 2 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?..... 3 Χ Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? Χ 4 X Did the organization become aware during the year of a significant diversion of the organization's assets?.... 5 Did the organization have members or stockholders?..... Χ 6 7 a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?..... 7 a Χ **b** Are any governance decisions of the organization reserved to (or subject to approval by) members, Χ stockholders, or persons other than the governing body?..... 7 b Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body?.... 8 a X Χ **b** Each committee with authority to act on behalf of the governing body?. 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses on Schedule O..... 9 Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) Yes No 10 a Did the organization have local chapters, branches, or affiliates? Χ 10 a b If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?..... 10 b 11 a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?..... Χ b Describe in Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O 12a Did the organization have a written conflict of interest policy? If No,' go to line 13...... Χ 12a b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise 12b Χ to conflicts?..... Χ 12c 13 Did the organization have a written whistleblower policy?.... 13 Χ Χ 14 Did the organization have a written document retention and destruction policy?..... 14 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? Χ a The organization's CEO, Executive Director, or top management official..... 15 a **b** Other officers or key employees of the organization...SEE .SCHEDULE .O...... 15 b Χ If 'Yes' to line 15a or 15b, describe the process in Schedule O (see instructions). 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?..... Χ 16 a **b** If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?. Section C. Disclosure 17 List the states with which a copy of this Form 990 is required to be filed ▶ NONE Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply Another's website X Upon request Other (explain on Schedule O) Own website Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to 19 the public during the tax year. SEE SCHEDULE O 20 State the name, address, and telephone number of the person who possesses the organization's books and records

**BAA** TEEA0106L 10/07/20 Form **990** (2020)

JIM RODRIGUEZ 1920 MARIPOSA MALL FRESNO CA 93721 559-263-1000

### Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

### Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

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

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

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Check this box if neither the organization nor any rela-	ted organiz	ation	con	nper	sate	d an	y cu	rrent officer, direct	or, or trustee.	
				(C)	)					
<b>(A)</b> Name and title	(B) Average hours per week (list any hours for related organiza- tions below dotted	than is	n one s both dir	(do n box,	ot che unles officer /truste	eck moss person and a ee) Highest compensated	son	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
	line)	- 6	ä			salted				
(1) EMILIA REYES	40									
CEO	0			X				172,090.	0.	23,863.
(2) MICHELLE TUTUNJIAN	40									_
CHIEF OPERATING OFFICER	0				X			151,708.	0.	11,171.
(3) HEATHER BROWN	40_	] `								
CHIEF ADMIN OFFICE	0				_	Χ		157,139.	0.	0.
(4) REBECCA HEINRICY	40_	1								
FINANCE OFFICER	0					Х		144,161.	0.	0.
_(5) MARK_WILSON	$-\frac{40}{2}$					,,		100 010	•	2
CHIEF ACADEMIC OFF	0					Х		137,319.	0.	0.
STRATEGY/COMM OFFI	- 40 -	-				Х		120 620	0.	0
(7) KATHLEEN SHIVAPRASAD	40					Λ		128,638.	0.	0.
() KATHLEEN SHIVAFRASAD	- <del>4</del> 0 -	-				Х		126,406.	0.	0.
(8) BRIAN ANGUS	40					Λ		120,400.	0.	<u> </u>
PRIOR CEO		1		Х				94,661.	0.	9,466.
(9) SALAM NALIA	40							31,001.	0.	3,100.
FORMER CFO		1			X			87,602.	0.	8,549.
(10) JAIME RODRIGUEZ	40							,		·
CFO	0	1			Х			84,447.	0.	3,660.
(11) LEE ANN EAGER	5							·		·
TREASURER	0	Х		Χ				0.	0.	0.
(12) LEROY CANDLER	5									
DIRECTOR	0	Х						0.	0.	0.
(13) ZINA BROWN-JENKINS	5	]								
DIRECTOR	0	Х						0.	0.	0.
(14) MISTY FRANKLIN	5	1								
DIRECTOR	0	X						0.	0.	0.

TEEA0107L 10/07/20

Form 990 (2020)

TURNING POINT OF CENTRAL CALIFORNIA, INC.,

\$100,000 of compensation from the organization > 22

ENVIRONMENT CONTROL FRESNO ,

	(B)			((	<b>C)</b>							
<b>(A)</b> Name and title	Average hours	box	, unle	check ess pe	erson	than	h an	<b>(D)</b> Reportable	<b>(E)</b> Reportable		(F)	ount
rvaine and title	per week (list any hours for related organiza - tions below dotted line)	or director	_	officer Officer	Key employee	or/trus employee	Former	compensation from the organization (W-2/1099-MISC)	compensation fror related organization (W-2/1099-MISC)	ns co	stimated am of other impensation the organizat and related organization	from ion d
(15) JEROME COUNTEE DIRECTOR	5	Х						0.		o .		0.
(16) LUPE JAIME-MILEHAM DIRECTOR	5	X						0.		0.		0.
(17) ANGIE ISAAK 1ST VICE CHAIR	<u>5</u>	X		Х				0.		0.		0.
(18) LINDA R. HAYES	5	X		X								
CHAIRMAN  (19) BARIGYE MCCOY	0 - <u>5</u> -			Λ				0.		0.		0.
DIRECTOR (20) REY LEON	0 5	X					Н	0.		0.		0.
DIRECTOR (21) PASTOR BRUCE MCALISTER	0 5	X						0.		0.		0.
DIRECTOR (22) CHARLES GARABEDIAN, JR.	5	X			7			0.		0.		0.
DIRECTOR (23) CHUCK RIOJAS	5	X	7					0.		0.		0.
DIRECTOR (24) MICHAEL REYNA	5_	Х						0.		0.		0.
2ND VICE CHAIR (25) DANIEL T. PARRA	<u>0</u> <u>5</u>	X	7	X				0.		0.		0.
DIRECTOR  1 b Subtotal	0	X					<b>&gt;</b>	0. 1,284,171.		o.  o.	56,7	<u>0.</u> 709.
c Total from continuation sheets to Part VII, Section d Total (add lines 1b and 1c)							<b>&gt;</b>	0. 1,284,171.		). ).	56,7	0.
2 Total number of individuals (including but not limited from the organization ► 19							ived	more than \$100,00	0 of reportable co	mpens	ation	
3 Did the organization list any <b>former</b> officer, direct	tor, truste	e, ke	ev er	mple	ovee	e, or	high	nest compensated	employee		Yes	No
on line 1a? If 'Yes,' complete Schedule J for suc  4 For any individual listed on line 1a, is the sum of	h individu	al									3	X
the organization and related organizations greate such individual	er than \$1	50,00	00? 	<i>lf '</i> }	/es, 	con	nple 	te Schedule J for			4 X	
5 Did any person listed on line 1a receive or accrufor services rendered to the organization? If 'Yes	e comper s,' comple	satio te So	n fre chea	om <i>lule</i>	any <i>J fo</i>	unre r suc	elate ch p	ed organization or erson	individual		5	X
1 Complete this table for your five highest compen compensation from the organization. Report compen	sated indes	epen	dent alen	t coi	ntra year	ctors endi	tha	t received more the vith or within the or	nan \$100,000 of ganization's tax v	ear.		
(A) Name and business addi					,		٠ و	(B) Description of	·		<b>(C)</b> npensatio	on .
SUNDOWNER INSULATION 1495 RAILROAD AVENUE	CLOVIS	, CA	93	612				WEATHERIZATIO	N	1,026,055.		
SYNERGY COMPANIES, INC.,		, 0.1						SOLAR INST AN				
FRESNO BUILDING HEALTHY COMMUNITIES ,								COVID-19 SERV			755,0	

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

**BAA** TEEA0108L 10/07/20 Form **990** (2020)

2 Total number of independent contractors (including but not limited to those listed above) who received more than

SERVICES FOR CLIENTS

JANITORIAL SERVICES

246,948.

173,634.

### Form 990

### **Continuation Sheet for Form 990**

OMB No. 1545-0047

2020

Department of the Treasury Internal Revenue Service

FRESNO COUNTY ECONOMIC OPPORTUNITIES

Employler Identification number

94-1606519

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

(A)	(B)	es (C)						(D)	(E)	(F)
Name and title		Position (check all that apply)						Estimated amount of other		
	Average hours per week (list any hours for related organizations below dotted line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	Reportable compensation from the organization (W-2/1099-MISC)	Reportable compensation from related organizations (W-2/1099-MISC)	amount of other compensation from the organization and related organizations
ELAINE_ROBLES-MCGRAW	5	1								
DIRECTOR	0	X						0.	0.	0
CELESTE CABRERA	5	1								
DIRECTOR	0	X						0.	0.	0
CATHERINE ROBLES	5	1								
DIRECTOR	0	X						0.	0.	0
LISA NICHOLS	5									
DIRECTOR	0	X					4	0.	0.	0
AMY ARAMBULA	5									
DIRECTOR		X						0.	0.	0
MAIYER VANG	5									
DIRECTOR		X						0.	0.	0
JIMI RODGERS	5				_			7		
DIRECTOR		T X						0.	0.	0
DANIEL MARTINEZ	5					7				
DIRECTOR		X		1				0.	0.	0
RICHARD KEYES	5									<u> </u>
DIRECTOR		X			1			0.	0.	0
		-								
		t								
		-								
		-								
		<u> </u>								
		<u> </u>								
		_								
		+								

ı uı	Check if Schedule O contains a response or note to an	y line in this Part V	TIL		
		(A) Total revenue	(B) Related or exempt function revenue	<b>(C)</b> Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
nts	1 a Federated campaigns   1 a				
Srar	<b>b</b> Membership dues				
S, C	c Fundraising events				
Giff	d Related organizations 1 d				
ns, Sim	e Government grants (contributions)   1 e 96,489,216.   f All other contributions, gifts, grants, and				
Contributions, Gifts, Grants and Other Similar Amounts	similar amounts not included above 1f 395, 426.				
trib	g Noncash contributions included in lines 1a-1f				
Con	h Total. Add lines 1a-1f▶	96,884,642.			
	Business Code	30,001,0121			
Ven	2a FEE FOR SERVICES	16,209,763.	16,209,763.		
e Re	b COMMERCIAL CATERING	369,003.		369,003.	
V.	c				
Se	d		4		
Iran	f All other program service revenue				
Program Service Revenue	g Total. Add lines 2a-2f	16,578,766			
-	3 Investment income (including dividends, interest, and				
	other similar amounts)	134,728.			134,728.
	4 Income from investment of tax-exempt bond proceeds				
	5 Royalties				
	6 a Gross rents 6a				
	b Less: rental expenses 6b				
	c Rental income or (loss) 6c				
	d Net rental income or (loss) ▶				
	7 a Gross amount from (i) Securities (ii) Other				
	sales of assets other than inventory				
	<b>b</b> Less: cost or other basis				
	and sales expenses  C Gain or (loss)				
	d Net gain or (loss)				
iue	8 a Gross income from fundraising events				
ver	(not including \$ of contributions reported on line 1c).				
Re	See Part IV, line 18				
Other Revenue	b Less: direct expenses 8b				
₹	c Net income or (loss) from fundraising events ▶				
	9 a Gross income from gaming activities.				
	See Part IV, line 19       9 a         b Less: direct expenses       9 b				
	c Net income or (loss) from gaming activities				
	10a Gross sales of inventory, less returns and allowances				
	<b>b</b> Less: cost of goods sold 10b				
	c Net income or (loss) from sales of inventory▶				
S	Business Code	F 0.10 5.5.5			F 010 515
Miscellaneous Revenue	11a OTHER INCOME	5,949,810.			5,949,810.
scellaneo Revenue	<u> </u>				
Sce	d All other revenue				
Σ	e Total. Add lines 11a-11d	5,949,810.			
	12 Total revenue. See instructions	119547946.	16,209,763.	369,003.	6,084,538.
BAA	TEEA	0109L 10/07/20			Form <b>990</b> (2020)

### Part IX | Statement of Functional Expenses

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

	Check if Schedule O contains a r	esponse or note to any	y line in this Part IX		
Do i 6b,	not include amounts reported on lines 7b, 8b, 9b, and 10b of Part VIII.	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				'
2	Grants and other assistance to domestic individuals. See Part IV, line 22	24,871,854.	24,871,854.		
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	647,217.	593,498.	53,719.	0.
6	Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7	Other salaries and wages	43,138,147.	39,427,571.	3,710,576.	<u> </u>
	Pension plan accruals and contributions	43,130,147.	39,421,311.	3,710,370.	
8	(include section 401(k) and 403(b) employer contributions)	1,728,726.	1,585,242.	143,484.	
9	Other employee benefits	10,125,037.	9,284,659.	840,378.	
10	Payroll taxes	3,695,614.	3,388,878.	306,736.	
11	Fees for services (nonemployees):	2, 322, 322,			
a	Management				
Ŀ	<b>)</b> Legal				
•	: Accounting				
c	<b>!</b> Lobbying				
e	Professional fundraising services. See Part IV, line 17		<b>V</b>		
f	Investment management fees				
_	Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule 0.)  Advertising and promotion				
13	Office expenses	3,543,507.	3,192,898.	350,609.	
14	Information technology	3,343,307.	3,192,090.	330,009.	
15	Royalties				
16	Occupancy				
17	Travel				
18	Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19	Conferences, conventions, and meetings				
20	Interest	14,585.	6,495.	8,090.	
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	1,262,222.	1,250,884.	11,338.	
23	Insurance	739,212.	713,126.	26,086.	
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a	CONTRACT_SERVICES	14,374,681.	13,663,087.	711,594.	
	PROGRAM SUPPLIES & CLIENT COST	7,766,401.	7,696,140.	70,261.	
	FACILITY_COSTS	5,665,590.	5,372,689.	292,901.	
	OTHER_COSTS	5,106,757.	3,547,807.	1,558,950.	
e	All other expenses	-3,414,956.	-3,669,504.	254,548.	
25	Total functional expenses. Add lines 1 through 24e	119,264,594.	110,925,324.	8,339,270.	0.
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.  Check here ► ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

		Check if Schedule O contains a response or note to	o any lir	ne in this Part X			
					<b>(A)</b> Beginning of year		<b>(B)</b> End of year
	1	Cash — non-interest-bearing			488,924.	1	507,054.
	2	Savings and temporary cash investments			5,349,002.	2	7,289,870.
	3	Pledges and grants receivable, net			9,155,478.	3	15,787,231.
	4	Accounts receivable, net			1,170,039.	4	2,602.
	5	Loans and other receivables from any current or form trustee, key employee, creator or founder, substantial controlled entity or family member of any of these per	er office I contrib rsons	er, director, utor, or 35%		5	
	6	Loans and other receivables from other disqualified p		·			
		section 4958(f)(1)), and persons described in section		` ' ` '		6	
	7	Notes and loans receivable, net			669,328.	7	752,203.
ets	8	Inventories for sale or use			150,793.	8	145,400.
Assets	9	Prepaid expenses and deferred charges			289,196.	9	520,817.
1		Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D		47,037,675.			
	b	Less: accumulated depreciation		33,394,815.	15,030,769.	10 c	13,642,860.
	11	Investments — publicly traded securities				11	
	12	Investments — other securities. See Part IV, line 11				12	
	13	Investments — program-related. See Part IV, line 11.				13	
	14	Intangible assets.			4 004 000	14	1 071 000
	15	Other assets. See Part IV, line 11			1,371,003.	15	1,371,003.
	16	Total assets. Add lines 1 through 15 (must equal line			33,674,532.	16	40,019,040.
	17	Accounts payable and accrued expenses			5,917,010.	17	6,832,211.
	18	Grants payable				18	
	19	Deferred revenue			880,197.	19	3,987,729.
w	20	Tax-exempt bond liabilities				20	
tie	21	Escrow or custodial account liability. Complete Part I	_			21	
Liabilities	22	Loans and other payables to any current or former of key employee, creator or founder, substantial contribution controlled entity or family member of any of these per	itor, or	35% L		22	
	23	Secured mortgages and notes payable to unrelated the	nird part	ies	900,000.	23	900,000.
	24	Unsecured notes and loans payable to unrelated third			1,522,649.	24	566,947.
	25	Other liabilities (including federal income tax, payable and other liabilities not included on lines 17-24). Com			4,194,051.	25	7,188,176.
	26	<b>Total liabilities.</b> Add lines 17 through 25		_	13,413,907.	26	19,475,063.
nces		Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33.	, <b>-</b>	X			
alai	27	Net assets without donor restrictions			20,260,625.	27	19,504,538.
B	28	Net assets with donor restrictions		<u></u>		28	1,039,439.
Net Assets or Fund Balance		Organizations that do not follow FASB ASC 958, che and complete lines 29 through 33.	ck here	· []			
ò	29	Capital stock or trust principal, or current funds				29	
ets	30	Paid-in or capital surplus, or land, building, or equipm	nent fun	d		30	
SS	31	Retained earnings, endowment, accumulated income,				31	
ot A	32	Total net assets or fund balances			20,260,625.	32	20,543,977.
ž	33	Total liabilities and net assets/fund balances			33,674,532.	33	40,019,040.

**BAA** TEEA0111L 10/07/20 Form **990** (2020)

Pai	art XI Reconciliation of Net Assets					
	Check if Schedule O contains a response or note to any line in this Part XI					
1	Total revenue (must equal Part VIII, column (A), line 12)		1	119,5	47,9	946.
2	Total expenses (must equal Part IX, column (A), line 25)		2	119,2	54,5	94.
3	Revenue less expenses. Subtract line 2 from line 1		3			352.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))		4	20,2		
5	Net unrealized gains (losses) on investments		5	-		
6	Donated services and use of facilities		6			
7	Investment expenses		7			
8	Prior period adjustments	[	8			
9	Other changes in net assets or fund balances (explain on Schedule O)		9			0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))		10	20,5	43,9	977.
Pai	rt XII Financial Statements and Reporting	•	·			
	Check if Schedule O contains a response or note to any line in this Part XII					. П
					Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other					
	If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.					
2 8	${f a}$ Were the organization's financial statements compiled or reviewed by an independent accountant? $\dots$			. 2a		X
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reseparate basis, consolidated basis, or both:  Separate basis  Consolidated basis  Both consolidated and separate basis	eviewed	on a			
ŀ	b Were the organization's financial statements audited by an independent accountant?			. 2b	Х	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a statement for the year were all years and year were all yea	separate	e			
(	c If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the review, or compilation of its financial statements and selection of an independent accountant?	audit,		. 2c	Х	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.					
3 a	a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Sin Audit Act and OMB Circular A-133?			. 3a	Х	
ŀ	<b>b</b> If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required or audits, explain why on Schedule O and describe any steps taken to undergo such audits			. 3b	Х	
ВАА	A TEEA0112L 10/19/20			Form	990	(2020)

### **SCHEDULE A** (Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

# **Public Charity Status and Public Support**

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

► Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2020

**Open to Public** Inspection

Employer identification number

1141110	COMMISSION	NTY ECONOMIC C	DPPORTUNITIES			9/	-160651	Q
Par		rity Status. (All o	rganizations must	comple	ete thi			
	organization is not a private found						00 11100140	7.101101
1	A church, convention of church	,	•		•	•		
2	A school described in <b>section 1</b>					·.·		
3	A hospital or a cooperative h		,		•	A.Viii)		
4	A medical research organization	· -					/1\/A\/:::\ =	ntar the beenitel's
4	<b>□</b>	non operated in conju	anction with a nospital (	uescribe	u III <b>Sec</b>	:uon 17 <b>0</b> (b)	(1)(A)(III). □	Titer the hospital's
_	name, city, and state:							
5	An organization operated for section 170(b)(1)(A)(iv). (Co	the benefit of a colle mplete Part II.)	ege or university owned	or oper	ated by	a governme	ental unit de	escribed in
6 7	A federal, state, or local gove	3						
,	X An organization that normally rein section 170(b)(1)(A)(vi).	eceives a substantial p Complete Part II.)	part of its support from a	governm	ental un	it or from the	e general pul	olic described
8	A community trust described	in section 170(b)(1)(	<b>A)(vi).</b> (Complete Part I	II.) 📶				
9	An agricultural research organiz	zation described in <b>sec</b>	ction 170(b)(1)(A)(ix) oper	ated in c	<b>onju</b> nctio	on with a lar	d-grant colle	ge
	or university or a non-land-grar	nt college of agriculture	(see instructions). Enter	r the nan	ne, city,	and state of	the college of	or
	university:				L			
10	An organization that normally from activities related to its einvestment income and unrel June 30, 1975. See section 5	y receives (1) more the exempt functions, sub- ated business taxable	nan 33-1/3% of its supp pject to certain exception e income (less section	ns: and	(2) no r	more than 3	3-1/3% of it	s support from gross
11	An organization organized ar	nd operated exclusive	ely to test for public safe	ety. See	section	1 509(a)(4).		
12	An organization organized ar or more publicly supported or	rganizations describe	d in section 509(a)(1)	or <b>sectio</b>	n 509(a	)(2). See se	ction 509(a	ut the purposes of one <b>)(3).</b> Check the box in
а	lines 12a through 12d that de <b>Type I.</b> A supporting organization							the cupported
u	organization(s) the power to recomplete Part IV, Sections A	gularly appoint or elect	a majority of the directo	rs or trus	stees of t	the supportin	ng organizati	on. <b>You must</b>
b		ation supervised or c	ontrolled in connection	with its	support	ted organiza	ation(s), by	having control or
	management of the supporting must complete Part IV, Secti	organization vested in	the same persons that c	ontrol or	manage	the support	ed organizat	ion(s). <b>You</b>
С	·		ion constant in composition	رم طائنين م	مما في سمطن	مسماليا المسم	مان مانین امما	a
·	Type III functionally integrated. organization(s) (see instruction	ons). <b>You must com</b>	plete Part IV, Sections	n wiui, ai <b>A, D, an</b>	d E.	orially integra	ateu witii, its	supported
d		rated A supporting org	anization operated in cor	nection	with ite	sunnorted or	nanization(s)	that is not
е	Check this box if the organization	ation received a writte	en determination from	the IRS				
	integrated, or Type III non-ful Enter the number of supported of							
	Provide the following information							
	(i) Name of supported organization	(ii) EIN	(iii) Type of organization	(i.a.)	s the	(v) Amount	of monetary	(vi) Amount of other
	(y Name of Supported Organization	(II) LIIV	(described on lines 1-10 above (see instructions))	organiza		support (see		support (see instructions)
				Yes	No			
				res	NO			
(4)								
(A)								
(D)								
<u>(B)</u>								
(C)								
(C)								
(D)								
(E)								
Total						I		

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

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

Sec	tion A. Public Support						
Cale begi	ndar year (or fiscal year nning in) ►	<b>(a)</b> 2016	<b>(b)</b> 2017	<b>(c)</b> 2018	<b>(d)</b> 2019	<b>(e)</b> 2020	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants.')	88806584.	92922353.	94502608.	95870294.	96884642.	468986481.
2	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
3	The value of services or facilities furnished by a governmental unit to the organization without charge						0.
	<b>Total.</b> Add lines 1 through 3	88806584.	92922353.	94502608.	95870294.	96884642.	468986481.
5	The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						0.
6	<b>Public support.</b> Subtract line 5 from line 4						468986481.
Sec	tion B. Total Support						
Cale begi	ndar year (or fiscal year nning in) ►	<b>(a)</b> 2016	<b>(b)</b> 2017	(c) 2018	<b>(d)</b> 2019	<b>(e)</b> 2020	(f) Total
7	Amounts from line 4	88806584.	92922353.	94502608.	95870294.	96884642.	468986481.
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	66,048.	58,079	125,197.	59,949.	134,728.	444,001.
9	Net income from unrelated business activities, whether or not the business is regularly carried on	11,361.	1,958.	9,994.	-56,042.	85,374.	52,645.
10	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.).						0.
	Total support. Add lines 7 through 10						469483127.
	Gross receipts from related activ	,	,			·····	0.
	First 5 years. If the Form 990 is organization, check this box and	stop here		third, fourth, or fi	fth tax year as a	section 501(c)(3)	▶ □
	tion C. Computation of Pul Public support percentage for 20	olic Support P	ercentage	- 11 l (f)		144	00.000
14 15	Public support percentage from 2						99.89 % 99.90 %
16a	<b>33-1/3% support test—2020.</b> If the and <b>stop here.</b> The organization	ne organization di qualifies as a pub	d not check the b licly supported or	ox on line 13, and rganization	d line 14 is 33-1/3	% or more, check	this box
b	<b>33-1/3% support test—2019.</b> If th and <b>stop here.</b> The organization	e organization did qualifies as a pul	I not check a box olicly supported o	on line 13 or 16a rganization	, and line 15 is 3	3-1/3% or more, c	heck this box
1 <b>7</b> a	<b>10%-facts-and-circumstances te</b> or more, and if the organization the organization meets the facts	est—2020. If the ormeets the facts-a-and-circumstance	ganization did no nd-circumstances es test. The organ	t check a box on test, check this b nization qualifies a	line 13, 16a, or 16 box and <b>stop here</b> as a publicly supp	6b, and line 14 is • Explain in Part \ orted organization	10% VI how 1▶ □
b	<b>10%-facts-and-circumstances te</b> or more, and if the organization organization meets the 'facts-and	meets the facts-a	nd-circumstances	test check this b	nox and <b>stop here</b>	Explain in Part `	VI how the
18	Private foundation. If the organiz	zation did not che	ck a box on line 1	13, 16a, 16b, 17a,	or 17b, check thi	is box and see ins	structions

Schedule A (Form 990 or 990-EZ) 2020

Part III Support Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

	lans to quality under the te	ists listed below,	please complete	rait II.)				
Sec	tion A. Public Support							
Calend	lar year (or fiscal year beginning in) ►	<b>(a)</b> 2016	<b>(b)</b> 2017	<b>(c)</b> 2018	<b>(d)</b> 2019	<b>(e)</b> 202	0	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include							
2	any 'unusual grants.')							
3	Gross receipts from activities that are not an unrelated trade or business under section 513.							
4	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.							
5	The value of services or facilities furnished by a governmental unit to the organization without charge							
	<b>Total.</b> Add lines 1 through 5 Amounts included on lines 1, 2, and 3 received from disqualified persons							
b	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.		<					
С	Add lines 7a and 7b							
_	<b>Public support.</b> (Subtract line 7c from line 6.)							
Sec	tion B. Total Support							
Calend	dar year (or fiscal year beginning in)	(a) 2016	<b>(b)</b> 2017	<b>(c)</b> 2018	<b>(d)</b> 2019	<b>(e)</b> 202	0	(f) Total
	Amounts from line 6			· · ·	1			
	Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources		V					
	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 Add lines 10a and 10b							
	Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on							
12	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)							
	<b>Total support.</b> (Add lines 9, 10c, 11, and 12.)							
	First 5 years. If the Form 990 is organization, check this box and	stop here						▶
	tion C. Computation of Pul							
	Public support percentage for 20	•	• • •	•	• •		15	%
16	Public support percentage from 2	2019 Schedule A	, Part III, line 15	<u></u>	<u> </u>	<u> </u>	16	્ર
Sec	tion D. Computation of Inv	estment Inco	me Percentage	e				
	Investment income percentage for				lumn (f))		17	ું જ
	Investment income percentage fi	•		-			18	%
	<b>33-1/3% support tests—2020.</b> If t is not more than 33-1/3%, check	the organization of	did not check the	box on line 14. a	nd line 15 is more	than 33-1/3	%. and	line 17
b	<b>33-1/3% support tests—2019.</b> If t line 18 is not more than 33-1/3%	he organization of	did not check a bo	x on line 14 or li	ne 19a, and line 1	6 is more th	an 33-1/	3%, and
20	Private foundation. If the organization				•		_	

Schedule A (Form 990 or 990-EZ) 2020 BAA TEEA0403L 09/14/20

### Part IV | Supporting Organizations

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

### **Section A. All Supporting Organizations**

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? If 'No,' describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If 'Yes,' explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).	2		
<b>3</b> a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If 'Yes,' answer lines 3b and 3c below.	<b>3</b> a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If 'Yes,' describe in <b>Part VI</b> when and how the organization made the determination.	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If 'Yes,' explain in <b>Part VI</b> what controls the organization put in place to ensure such use.	3с		
<b>4</b> a	Was any supported organization not organized in the United States ('foreign supported organization')? If 'Yes' and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.	<b>4</b> a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If 'Yes,' describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If 'Yes,' explain in <b>Part VI</b> what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? If 'Yes,' answer lines 5b and 5c below (if applicable). Also, provide detail in <b>Part VI</b> , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was			
	accomplished (such as by amendment to the organizing document).	5a		
	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
С	Substitutions only. Was the substitution the result of an event beyond the organization's control?	5с		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (ii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If 'ves,' provide detail in <b>Part VI</b> .	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If 'Yes,' provide detail in <b>Part VI</b> .	9a		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If 'Yes,' provide detail in <b>Part VI</b> .	9b		
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If 'Yes,' provide detail in <b>Part VI.</b>	9с		
1 <b>0</b> a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations)? If 'Yes,' answer line 10b below.	1 <b>0</b> a		
b	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.).	1 <b>0</b> b		

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Pa	rt IV	Supporting Organizations (continued)			_
				Yes	No
11		the organization accepted a gift or contribution from any of the following persons?			
	<b>a</b> A person	son who directly or indirectly controls, either alone or together with persons described in lines 11b and 11c below, overning body of a supported organization?	11a		
	<b>b</b> A fan	nily member of a person described in line 11a above?	11b		
	<b>c</b> A 35%	6 controlled entity of a person described in line 11a or 11b above? If 'Yes' to line 11a, 11b, or 11c, provide detail in Part VI.	11c		
Se	ction I	B. Type I Supporting Organizations			
				Yes	No
1	or mo office orgar than were	the governing body, members of the governing body, officers acting in their official capacity, or membership of one core supported organizations have the power to regularly appoint or elect at least a majority of the organization's ters, directors, or trustees at all times during the tax year? If 'No,' describe in <b>Part VI</b> how the supported nization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers age the tax year.	1		
2	Did the that of the beneat the the the the the the the the the th	the organization operate for the benefit of any supported organization other than the supported organization(s) operated, supervised, or controlled the supporting organization? If 'Yes,' explain in <b>Part VI</b> how providing such fit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the orting organization.	2		
Se	ction (	C. Type II Supporting Organizations			
				Yes	No
1	Were	a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees och of the organization's supported organization(s)? If 'No,' describe in Part VI how control or management of the			
	supp	orting organization was vested in the same persons that controlled or managed the supported organization(s).	1		
Se	ction I	D. All Type III Supporting Organizations			
		тур ш сиррошу ступительного		Yes	No
1	orgar	he organization provide to each of its supported organizations, by the last day of the fifth month of the nization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax			
	vear.	(ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the nization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
	organ	inzation's governing documents in election the date of notification to the extent hot previously provided.	-		
2	Were	e any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported nization(s) or (ii) serving on the governing body of a supported organization? If 'No,' explain in <b>Part VI</b> how			
	the o	rganization maintained a close and continuous working relationship with the supported organization(s).	2		
3	By rea	ason of the relationship described in line 2, above, did the organization's supported organizations have a significant			
	voice all tin	e in the organization's investment policies and in directing the use of the organization's income or assets at mes during the tax year? If 'Yes,' describe in <b>Part VI</b> the role the organization's supported organizations played			
		is regard.	3		
Se	ction I	E. Type III Functionally Integrated Supporting Organizations			
1	Check	k the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
	a ∏ ⊤	The organization satisfied the Activities Test. Complete line 2 below.			
	ь П⊤	The organization is the parent of each of its supported organizations. <i>Complete <b>line 3</b> below.</i>			
	$\equiv$	The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a governmental entity (see	instru	uctions	s).
2	Activi	ities Test. <i>Answer lines 2a and 2b below.</i>		Yes	No
_				162	140
	suppo <b>orga</b> i	substantially all of the organization's activities during the tax year directly further the exempt purposes of the organization(s) to which the organization was responsive? If 'Yes,' then in <b>Part VI identify those supported</b> nizations and explain how these activities directly furthered their exempt purposes, how the organization was consive to those supported organizations, and how the organization determined that these activities constituted			
		tantially all of its activities.	2a		
	more	he activities described in line 2a, above, constitute activities that, but for the organization's involvement, one or of the organization's supported organization(s) would have been engaged in? If 'Yes,' explain in Part VI the constitution's position that its supported organization(s) would have engaged in these activities			
		or the organization's involvement.	2b		
3		nt of Supported Organizations. <i>Answer lines 3a and 3b below.</i>			
	<b>a</b> Did the each	he organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of of the supported organizations? <i>If 'Yes' or 'No,' provide details in Part VI.</i>	3a		
	<b>b</b> Did th	ne organization exercise a substantial degree of direction over the policies, programs, and activities of each of its orted organizations? If 'Yes,' describe in <b>Part VI</b> the role played by the organization in this regard.	3b		

Pai	rt V Type III Non-Functionally Integrated 509(a)(3) Supporting Orga	nizati	ions	
1	Check here if the organization satisfied the Integral Part Test as a qualifying trust instructions. All other Type III non-functionally integrated supporting organization	t on No ns mus	v. 20, 1970 (explain ir t complete Sections A	า Part VI). <b>See</b> through E.
Sec	tion A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Sec	tion B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	1a		
	Average monthly cash balances	1b		
	Fair market value of other non-exempt-use assets	1с		
	d Total (add lines 1a, 1b, and 1c)	1d		
•	e Discount claimed for blockage or other factors (explain in detail in Part VI):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
Sec	tion C — Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		
7	Check here if the current year is the organization's first as a non-functionally inte (see instructions).	grated	Type III supporting or	ganization

Schedule A (Form 990 or 990-EZ) 2020

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Par	† V   Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continu	ied)	
Sec	tion D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required — provide details in Part VI)	5	
6	Other distributions (describe in <b>Part VI</b> ). See instructions.	6	
7_	<b>Total annual distributions.</b> Add lines 1 through 6.	7	
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	8	
9	Distributable amount for 2020 from Section C, line 6	9	
10	Line 8 amount divided by line 9 amount	10	

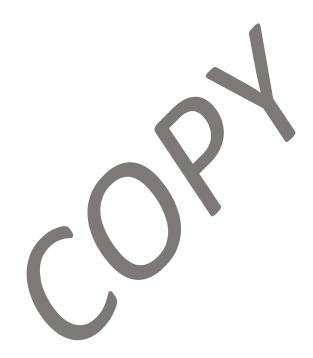
Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2020	(iii) Distributable Amount for 2020
1 Distributable amount for 2020 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2020 (reasonable cause required — <i>explain in Part VI</i> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2020			
<b>a</b> From 2015			
<b>b</b> From 2016			
<b>c</b> From 2017			
<b>d</b> From 2018			
<b>e</b> From 2019			
f Total of lines 3a through 3e			
<b>g</b> Applied to underdistributions of prior years			
h Applied to 2020 distributable amount			
i Carryover from 2015 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2020 from Section D, line 7:			
a Applied to underdistributions of prior years			
<b>b</b> Applied to 2020 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2020 if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
<b>6</b> Remaining underdistributions for 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>7 Excess distributions carryover to 2021.</b> Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2016			
<b>b</b> Excess from 2017			
c Excess from 2018			
<b>d</b> Excess from 2019			
e Excess from 2020			

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Schedule A (Form 990 or 990-EZ) 2020

Part VI

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



### **SCHEDULE D** (Form 990)

Supplemental Financial Statements

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

Attach to Form 990.

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

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service Name of the organization

FRESNO COUNTY ECONOMIC OPPORTUNITIES

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

Employer identification number

	MMISSION	1110	94-1606519
Par	t I Organizations Maintaining Dono	r Advised Funds or Other Similar Fu	nds or Accounts.
	Complete if the organization answ	vered 'Yes' on Form 990, Part IV, line	e 6.
		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		
5	Did the organization inform all donors and don are the organization's property, subject to the		
6	Did the organization inform all grantees, donor for charitable purposes and not for the benefit impermissible private benefit?	of the donor or donor advisor, or for any other	r purpose conferring
Par			
		vered 'Yes' on Form 990, Part IV, line	27
1	Purpose(s) of conservation easements held by	•	
	Preservation of land for public use (for examp		ion of a historically important land area
	Protection of natural habitat	Preservat	ion of a certified historic structure
_	Preservation of open space		
2	Complete lines 2a through 2d if the organization h last day of the tax year.	eld a qualified conservation contribution in the for	
			Held at the End of the Tax Year
	a Total number of conservation easements		
	b Total acreage restricted by conservation easer		
	c Number of conservation easements on a certif		
(	d Number of conservation easements included in structure listed in the National Register		2d
3	Number of conservation easements modified, trantax year ►	sferred, released, extinguished, or terminated by t	the organization during the
4	Number of states where property subject to conse	rvation easement is located ►	
5	Does the organization have a written policy reg		
	and enforcement of the conservation easemen		
6	Staff and volunteer hours devoted to monitoring, in	nspecting, handling of violations, and enforcing co	onservation easements during the year
7	Amount of expenses incurred in monitoring, inspe ▶\$	cting, handling of violations, and enforcing conser	rvation easements during the year
8	Does each conservation easement reported on and section 170(h)(4)(B)(ii)?	line 2(d) above satisfy the requirements of se	ection 170(h)(4)(B)(i) Yes No
9	In Part XIII, describe how the organization repinclude, if applicable, the text of the footnote to conservation easements.	orts conservation easements in its revenue an o the organization's financial statements that o	d expense statement and balance sheet, and describes the organization's accounting for
Par	Organizations Maintaining Collection Complete if the organization answ	ctions of Art, Historical Treasures, or vered 'Yes' on Form 990, Part IV, line	r Other Similar Assets. e 8.
1 a	a If the organization elected, as permitted under historical treasures, or other similar assets hel Part XIII the text of the footnote to its financial	d for public exhibition, education, or research	tatement and balance sheet works of art, in furtherance of public service, provide in
ŀ	b If the organization elected, as permitted under historical treasures, or other similar assets held fo following amounts relating to these items:	FASB ASC 958, to report in its revenue state r public exhibition, education, or research in further	ment and balance sheet works of art, erance of public service, provide the
	(i) Revenue included on Form 990, Part VIII,	line 1	
	(ii) Assets included in Form 990, Part X		<b>►</b> \$
2	If the organization received or held works of art, h amounts required to be reported under FASB A	istorical treasures, or other similar assets for finar ASC 958 relating to these items:	ncial gain, provide the following
	a Revenue included on Form 990, Part VIII, line		
i	<b>b</b> Assets included in Form 990, Part X		<b>⊳</b> \$

Schedule D (Form 990) 2020

TEEA3301L 08/18/20

<ul> <li>3 Using the organization's acquisition, accession, a items (check all that apply):</li> <li>a Public exhibition</li> <li>b Scholarly research</li> </ul>	d Loan o	ny of the following that more exchange program	ake significant use of its	collection	on	
b Scholarly research	H	or exchange program				
<b>—</b>	П 👊					
- Dreson estion for fishing pro-	e Other					
<b>c</b> Preservation for future generations	<del>-</del>					
4 Provide a description of the organization's collect Part XIII.	,	ŭ	, , ,			
5 During the year, did the organization solicit or to be sold to raise funds rather than to be ma	aintained as part of the or	ganization's collection?	?	Yes		No No
Part IV Escrow and Custodial Arranger line 9, or reported an amount or	i Form 990, Part X, I	line 21.	swered res on FC	99	u, Par	T IV,
1 a Is the organization an agent, trustee, custodia on Form 990, Part X?	an or other intermediary f	for contributions or othe	er assets not included	Yes	. [	No
<b>b</b> If 'Yes,' explain the arrangement in Part XIII				ш	L	_
				Amoun	t	
<b>c</b> Beginning balance			1с			
<b>d</b> Additions during the year			1 d			
e Distributions during the year			1 e			
<b>f</b> Ending balance			1f			
2 a Did the organization include an amount on Fo	orm 990, Part X, line 21,	for escrow or custodial	account liability?	Yes		No
<b>b</b> If 'Yes,' explain the arrangement in Part XIII.	Check here if the explan	ation has been provide	d on Part XIII	<u>.</u>		7
					_	_
Part V Endowment Funds. Complete if	the organization ans	swered 'Yes' on Fo	rm 990. Part IV. li	ne 10.		
(a) Curren					Four year	rs back
1 a Beginning of year balance						
<b>b</b> Contributions						
<b>c</b> Net investment earnings, gains, and losses						
<b>d</b> Grants or scholarships						
e Other expenditures for facilities and programs						
f Administrative expenses						
<b>g</b> End of year balance	•					
2 Provide the estimated percentage of the curre	ent year end balance (line	e 1g, column (a)) held	as:			
a Board designated or quasi-endowment	90					
<b>b</b> Permanent endowment ►	<u> </u>					
c Term endowment ►						
The percentages on lines 2a, 2b, and 2c should e	equal 100%.					
3 a Are there endowment funds not in the possession		re held and administered	for the			
organization by:	Tor the organization that a	re nelu anu auministereu	ioi tile		Yes	No
(i) Unrelated organizations				. 3a(i)		
(ii) Related organizations				3a(ii)		
<b>b</b> If 'Yes' on line 3a(ii), are the related organiza	ations listed as required o	on Schedule R?				
4 Describe in Part XIII the intended uses of the	organization's endowme	nt funds.				
Part VI Land, Buildings, and Equipmen	 rt.					
Complete if the organization ans		n 990. Part IV. line	11a. See Form 99	0. Par	t X. li	ne 10
Description of property		· · · · · · · · · · · · · · · · · · ·				
Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(a)	Book va	alue
<b>1 a</b> Land		856,323.			856	,323.
<b>b</b> Buildings.		32,151,602.	20,928,611.	11		,991.
c Leasehold improvements		32,131,002.	20, 220, 011.		.,	,
		1.010.100	10 466 004	1	551	,896.
<u>.</u>		14 018 100 1	12 466 207 1			, 0 , 0 .
d Equipment		14,018,100.	12,466,204.	1		
<b>d</b> Equipment		11,650.			11	,650. ,860.

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Part VII		- Other Securities.		N/A	20 5
-	•			), Part IV, line 11b. See Form 99	
		egory (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of	-year market value
` '					
	held equity interes	ts			
(3) Other					
(A) (B) (C)					
(B)					
$\frac{(C)}{(C)}$					
(D)					
(E)					
$\frac{(F)}{(G)}$ – – –					
$\frac{(G)}{(H)}$					
(l)					
	 an (h) must equal Form 9	 190, Part X, column (B) line 12.) ▶			
		- Program Related.		N/A	
I alt VIII	Complete if the	e organization answered	l 'Yes' on Form 990	), Part IV, line 11c. See Form 99	90, Part X, line 13.
	(a) Description of	investment	<b>(b)</b> Book value	(c) Method of valuation: Cost or end-	of-year market value
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)				•	
(9)					
(10)	(1)	100 D 1 V 1 (D) II 10 )			
Part IX		90, Part X, column (B) line 13.) .	MYA		
raitix	Complete if the	e organization answered	l 'Yes' on Form 990	), Part IV, line 11d. See Form 99	90, Part X, line 15.
			scription		<b>(b)</b> Book value
(1)					
(2)					
(3) (4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
			B) line 15.)		
Part X	Other Liabilitie	es. ganization angwordd 'Voc' an E	orm 000 Part IV line 1	1e or 11f. See Form 990, Part X, line 25.	
1.	Complete ir the ort		iption of liability	Te of 111. See Form 330, Fart A, fille 23.	<b>(b)</b> Book value
	ral income taxes	( <b>a)</b> Desci	iption of hability		(b) Book value
	LTH INSURANC	E RESERVE			3,991,455.
	ER LIABILITI				3,196,721.
(4)					
(5)					
(6)					
(7)					_
(8)					
<u>(9)</u> (10)					
(11)					
	an (h) must eaual Form (l	190 Part X. column (R) line 25 )			7,188,176.
				nancial statements that reports the organization's I	
					E PART XIII X

TEEA3303L 08/18/20

Schedule D (Form 990) 2020

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per R	eturn	•
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.		
1 Total revenue, gains, and other support per audited financial statements	1	126,174,026.
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a Net unrealized gains (losses) on investments		
<b>b</b> Donated services and use of facilities		
c Recoveries of prior year grants		
e Add lines 2a through 2d.	2 e	6,626,080.
3 Subtract line <b>2e</b> from line <b>1</b>	3	119,547,946.
4 Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a Investment expenses not included on Form 990, Part VIII, line 7b		
b Other (Describe in Part XIII.)		
c Add lines 4a and 4b	4 c	
5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		119,547,946.
Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per	Retu	rn.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.		
1 Total expenses and losses per audited financial statements	1	126,382,279.
2 Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a Donated services and use of facilities		
<b>b</b> Prior year adjustments		
c Other losses.		
d Other (Describe in Part XIII.) SEE PART XIII 2d 2,135,119.		
e Add lines 2a through 2d.	2 e	7,117,685.
3 Subtract line 2e from line 1	3	119,264,594.
4 Amounts included on Form 990, Part IX, line 25, but not on line 1.		
a Investment expenses not included on Form 990, Part VIII, line 7b		
b Other (Describe in Part XIII.) 4b		
c Add lines 4a and 4b.	4 c	119 264 594

Part XIII Supplemental Information.

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

### PART X - FASB ASC 740 FOOTNOTE

THE 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 BE SUSTAINED UPON EXAMINATION BY THE

BAA

Schedule D (Form 990) 2020

### Part XIII | Supplemental Information (continued)

### PART X - FASB ASC 740 FOOTNOTE (CONTINUED)

INTERNAL REVENUE SERVICE. 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 IN THE CURRENT YEAR.

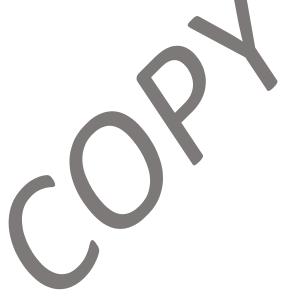
# SCHEDULE D, PART XI, LINE 2D OTHER REVENUE INCLUDED IN F/S BUT NOT INCLUDED ON FORM 990

CONSOLIDATED ENTITIES \$ 1,643,514.

TOTAL \$ 1,643,514.

SCHEDULE D, PART XII, LINE 2D OTHER EXPENSES AND LOSSES PER AUDITED F/S

CONSOLIDATED ENTITIES \$ 2,135,119 TOTAL \$ 2,135,119



BAA TEEA3305L 08/18/20 Schedule D (Form 990) 2020

SCHEDULE I (Form 990)		Grants and Government	d Other ts, and	Assistance to Individuals in	nd Other Assistance to Organizations, nts, and Individuals in the United States	s, ates		OMB No. 1545-0047
Department of the Treasury Internal Revenue Service		▼ Go to	www.irs.go	Attach to Form 990.  Go to www.irs.gov/Form990 for the latest information.	► Go to www.irs.gov/Form990 for the latest information.	<u> </u>		Open to Public Inspection
Name of the organization FRE	FRESNO COUNTY ECONON	ECONOMIC OPPORTUNITI	IES				Employer identification number 94–1606519	ation number 9
Part   General Infor	General Information on Grants and Assistance	d Assistance					1	
1 Does the organization the selection criteria	Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?	iate the amount of the groor assistance?	ants or assi	stance, the grantees' e	eligibility for the grants or assistance, and	:		X Yes No
2 Describe in Part IV the	Describe in Part IV the organization's procedures for monitoring the use of	or monitoring the use of g	grant funds	grant funds in the United States.				
Part II Grants and O Form 990, Pa	Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered 'Ye Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part IL can be duplicated if additional space is needed.	omestic Organizat recipient that rece	<b>ions and</b> ived mor	l <b>Domestic Gove</b> l e than \$5,000. P		Complete if the organization answered 'Yes' on oe duplicated if additional space is needed.	tion answered 'Y I space is needed	es' on d.
<b>1 (a)</b> Name and address of organization or government		(b) EIN (c) IRC section (if applicable)		(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1)								
<u>(2)</u>								
<u>(3)</u>	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1							
(4)								
( <u>5)</u>								
			7					
( <u>0</u> )								
<u>(8)</u>								
2 Enter total number of	Enter total number of section 501(c)(3) and government organizations listed in the line 1 table	vernment organizations	listed in th	le line 1 table				0
ہرا	ction Act Notice. see the	In the line habe	06		TFFA39011 07/15/20	FA39011 07/15/20		Schedule I (Form 990) 2020
			;		!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!		1	

FRESNO COUNTY ECONOMIC OPPORTUNITIES

Schedule I (Form 990) 2020

Part III

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

	call be duplicated II additional space is needed.	ice is liceded.				
	(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1 WIC	WIC VOUCHERS		21,347,725.			
2 UTIL	2 UTILITY VOUCHERS		3,524,129.			
ო						
4						
ស						
9						
7						
Part IV	Part IV   Supplemental Information. Provide the information required in Part II, line 2; Part III, column (b); and any other additional information.	le the information	required in Part I,	line 2; Part III, col	umn (b); and any othe	r additional information.

Schedule I (Form 990) 2020

BAA

### SCHEDULE J (Form 990)

**Compensation Information** 

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

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

► Attach to Form 990.

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

Open to Public Inspection

on. Inst Employer identification number

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service Name of the organization

FRESNO COUNTY ECONOMIC OPPORTUNITIES COMMISSION

94-1606519

Par	t I Questions Regarding Compensation			
			Yes	No
1 a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.			
	First-class or charter travel Housing allowance or residence for personal use			
	Travel for companions Payments for business use of personal residence			
	Tax indemnification and gross-up payments  Health or social club dues or initiation fees			
	Discretionary spending account  Personal services (such as maid, chauffeur, chef)			
	a If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If 'No,' complete Part III to explain	1 b		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2		
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/ Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.			
	Compensation committee X Written employment contract			
	Independent compensation consultant Compensation survey or study			
	Form 990 of other organizations  Approval by the board or compensation committee			
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
	Receive a severance payment or change-of-control payment?	4 a		Х
	Participate in or receive payment from a supplemental nonqualified retirement plan?	4 b		Х
C	Participate in or receive payment from an equity-based compensation arrangement?	4 c		X
	If 'Yes' to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
	The organization?	5 a		X
k	Any related organization?	5 b		X
	If 'Yes' on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	6 a		X
k	Any related organization?	6 b		X
	If 'Yes' on line 6a or 6b, describe in Part III.			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If 'Yes,' describe in Part III	7		Х
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject			
	to the initial contract exception described in Regulations section 53.4958-4(a)(3)?  If 'Yes,' describe in Part III	8		X
9	If 'Yes' on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53,4958-6(c)?	9		

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

Schedule J (Form 990) 2020

Page 2

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed. FRESNO COUNTY ECONOMIC OPPORTUNITIES Schedule J (Form 990) 2020

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

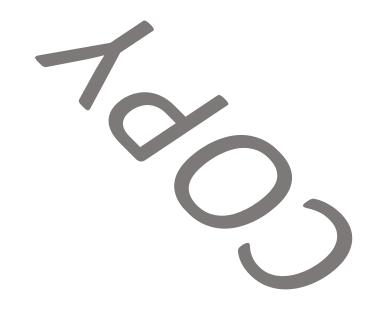
Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

		(B) Breakdown o	Breakdown of W-2 and/or 1099-MISC compensation	C compensation	:			:
(A) Name and Title		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	(c) Ketirement and other deferred compensation	( <b>U)</b> Nontaxable benefits	<b>(E.)</b> lotal of columns(B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
EMILIA REYES	€	172,090.	0.	0.	17,538.	6,325.	195,953.	0.
1 CEO	(ii)		0		 	0.		0.
MICHELLE TUTUNJIAN	(j)	-151,708	0	0 0	$\frac{1}{6}$	-2.52	162,879.	0
2 CHIEF OPERATING OFFICER	(ii)			0.				0.
HEATHER BROWN	(j)	144,338.	0	12,801.	0.	0.	157,139.	0.
3 CHIEF ADMIN OFFICE	(ii)	 	0	0.		0.		.0
	Θ							
4	(ii)							
	Θ							
5	(ii)							
	(j)							
9	€			             	           	           	           	
	(j)							
7	(ii)							: 
	Θ							
8	(ii)							
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ВАА			TEEA4102L 09/25/20	20			Schedule	Schedule J (Form 990) 2020

TEEA4103L 09/25/20

# Part III Supplemental Information

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



### **SCHEDULE O** (Form 990 or 990-EZ)

## Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. ► Attach to Form 990 or 990-EZ. ► Go to www.irs.gov/Form990 for the latest information.

2020

Department of the Treasury Internal Revenue Service Name of the organization

FRESNO COUNTY ECONOMIC OPPORTUNITIES COMMISSION

Employer identification number

OMB No. 1545-0047

Open to Public Inspection

94-1606519

### FORM 990. PART I. LINE 1 - ORGANIZATION MISSION OR SIGNIFICANT ACTIVITIES

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

### FORM 990, PART III, LINE 1 - ORGANIZATION MISSION

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

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

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

Employer identification number 94-1606519

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

EMPLOYMENT AND TRAINING PROGRAM - PROVIDES EMPLOYMENT TO YOUNG ADULTS WHILE WORKING TOWARD THEIR HIGH ADULTS. PROVIDE ACCESS TO JOB SEARCH SKILLS WORKSHOPS, ACCESS TO RESOURCES/REFERRALS, AND SKILLS TRAINING TO JOB SEEKERS, INCLUDING THE YOUTH OFFENDER POPULATION. PROVIDE INTENSE TRAINING TO CLIENTS WHICH WILL ALLOW THEM TO BE HIRED AS AN APPRENTICE IN THE CONSTRUCTION TRADE. TRAINING AND PLACEMENT OF VOLUNTEERS 55+ YEARS OF AGE WHO NURTURE AT-RISK INFANT, CHILDREN, AND TEENAGERS. SCHOOL DIPLOMA OR GED AS WELL AS UNEMPLOYED OR UNDEREMPLOYED

HEALTH SERVICES - ASSIST INDIVIDUALS AND COMMUNITIES IN BUILDING TOBACCO-FREE,
HEALTHY LIFESTYLES. PROVIDE EDUCATION AND CASE MANAGEMENT SERVICES TO TEENS FOR
PREGNANCY PREVENTION AND TEEN PARENTING WORKSHOPS. OFFER COMPREHENSIVE FAMILY
PLANNING AND REPRODUCTIVE HEALTH SERVICES TO WOMEN, MEN, AND TEENS. PROVIDE PRENATAL
SUPPORT SERVICES TO EXPECTING PARENTS. ADDITIONALLY, EDUCATION IS PROVIDED TO YOUTH
AND FAMILIES ABOUT PROPER DENTAL HYGIENE AND THE IMPORTANCE OF SEEING A DENTAL
PROVIDER REGULARLY. SERVICE TO 35,199 INDIVIDUALS.

OTHER SERVICES- PROVIDE RECYCLING SERVICES TO THE COMMUNITY. PROMOTE SAFE AND HEALTHY COMMUNITIES BY STRENGTHENING FAMILIES AND ENCOURAGING LEADERSHIP AS WELL AS ASSISTING YOUTH TO BUILD RESILIENCY, PROMOTING HEALTHY CHOICES IN EDUCATION, SOCIAL SITUATIONS, FAMILY AND EMPLOYMENT. PROVIDES SUPPORTIVE SERVICES TO ENHANCE THE HEALTH AND WELL BEING OF INDIVIDUALS OF ALL AGES IN THE LGBTQ+ COMMUNITY. PROVIDES AWARENESS, TRAINING, TECHNICAL ASSISTANCE, ADVOCACY AND DIRECT SERVICES ABOUT HUMAN TRAFFICKING AND TRAFFICKING-RELATED ISSUES. SERVICES TO 18,739 INDIVIDUALS.

HOUSING AND YOUTH SERVICES - PROVIDES EMERGENCY AND PERMANENT HOUSING SERVICES TO YOUTH, YOUND ADULTS, INDIVIDUALS, AND FAMILIES WHO ARE EXPERIENCING HOMELESSNESS.

Schedule O (Form 990 or 990-EZ) (2020)

Employer identification number 94-1606519

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

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

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

BOARD COMMISSIONERS WILL EXCUSE HIM/HERSELF, OR WILL BE ASKED TO EXCUSE HIM/HERSELF

FROM ACTIONS INVOLVING CONFLICTS OF INTEREST. ANNUAL TRAINING IS PROVIDED ON THE

MATTER. TRAINING IS ALSO PROVIDED TO STAFF TO ASSIST IN IDENTIFYING CONFLICT OF

INTEREST SITUATIONS. ENFORCEMENT AND TRAINING ARE LINKED TO AREAS OF EXPOSURE BY

PROGRAM AND ARE HANDLED ON A CASE BY CASE BASIS.

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

WAGE COMPARABILITY SURVEYS ARE COMPLETED AT THE NATIONAL AND STATE LEVEL. ALSO, WAGE

STUDIES OF LIKE-AGENCIES WITHIN THE CENTRAL VALLEY REGION ARE PERFORMED. THE

COMPENSATION FOR THE CHIEF EXECUTIVE OFFICER IS ESTABLISHED AND APPROVED BY THE

BOARD OF COMMISSIONERS.

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE DOCUMENTS ARE AVAILABLE UPON REQUEST.

SCHEDULE R (Form 990)	R. Complet	Related Organizations and Unrelated Partnerships Complete if the organization answered 'Yes' on Form 990, Part IV, line 33, 34, 35b, 36, or 37.	ns and Unrelate	d Partnershi Part IV, line 33, 34,	<b>ps</b> 35b, 36, or 37.	WO TO THE TOTAL PROPERTY OF THE TOTAL PROPER	OMB No. 1545-0047	
Department of the Treasury Internal Revenue Service	•	► Go to www.irs.gov/Form990 for instructions and the latest information.	990 for instructions and	the latest informat	ion.	д <b>о</b>	Open to Public Inspection	
Name of the organization FRE; COMI	FRESNO COUNTY ECONOMIC O COMMISSION	OPPORTUNITIES				Employer identification number 94-1606519	າ number	
Part I Identification	Identification of Disregarded Entities. ${\mathbb C}$	Complete if the organiza	organization answered 'Yes'	' on Form 990,	Part IV, line 33.			
(a) Name, address, and EIN (if applicable)	(a) EIN (if applicable) of disregarded entity	tity (b) Primary activity	ctivity (c) (c) (state or foreign country)		(d) Total income End-	(e) End-of-year assets D	(f) Direct controlling entity	ing
(1)								
		-						
(2)								
(3)								
Part II Identification	Identification of Related Tax-Exempt Organizations. Complete if the organization answered 'Yes' had one or more related tax-exempt organizations during the tax year.	ganizations. Complete anizations during the ta	if the organization ax year.	answered 'Yes'	on Form 990, Part IV, line 34, because it	1 1 IV, line 34, bec	ause it	
Name, address, and	(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Sec 512(b)(13) controlled entity?	)(13) entity?
(1) ENTERPRISE + ECON 1920 MARIPOSA MAI - FRESNO, CA 93721 77-0312119	ECONOMIC DEVELOPMENT   MALL     T21	ECONOMIC	CA	501 (C) 3	PUBLIC CHARITY	FRESNO COUNTY ECONOMIC OPPORTUNITIES CO		×
FRESNO COMMUNI 1920 MARIPOSA FRESNO CA 937 26-1177785	TY DEVELOPMENT FINAN MALL 121	LENDING	CA	501 (C) 3	PUBLIC	FRESNO COUNTY ECONOMIC OPPORTUNITIES CO	Y. Si	×
(3)								
(4)								
BAA For Paperwork Redu	 BAA For Paperwork Reduction Act Notice, see the Instructions for Form	ions for Form 990.		TEEA5001L 07/15/20		Schedule P		2020

Page 2

Schedule R (Form 990) 2020 FRESNO COUNTY ECONOMIC OPPORTUNITIES

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

Primary activity (activity design country)  Primary activity (b)  Primary activity (b)  Primary activity (activity country)  Primary activity (b)  Primary activity (activity country)  Primary	(h) Code V-UBI General or tionate amount in box managing ownership allocations? 20 of Schedule K-1 (Form 1065) Yes No		ization answered 'Yes' on Form 990, Part IV, the tax year.	Share of Share of end-of- year assets ownership controlled entity?		0. 0. 100.000 X	
Primary activity Legal domicile (state or foreign country)  Of Related Organizations Taxable a se it had one or more related organization primary activity  PLAZA  INACTIVE  TINACTIVE  TINACTIVE  TINACTIVE  TINACTIVE	3		mplete if the organion or trust during				
Primary activity  (b)  (c)  (d)  (d)  (d)  (d)  (d)  (d)  (d	e) Share of and income income income income sections 5514)	(	ntion or Trust. Cor	(d) Direct controlling entity	FRESNO COUNTY EOC	FRESNO COUNTY EOC	
Primary activity (b) (c) (c) (c) (domicile (state or foreign country)  Of Related Organizations Ta Se it had one or more related or related organization (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c	Predomi (related exclude under 51.)		kable as a Corpora				
ElN of   Primary activity tion   (b)	(c) Legal domicile (state or foreign country)		nizations Tax		 INACT		
× 1 () = -	(a)  (b)  (c)  (d)  (e)  (e)  (b)  (finally activity related organization		cation of Related Orga	(a) and EIN of related organiza	FRESNO EXECUTIVE PLAZA  1920 MARIPOSA MALL  FRESNO, CA 93721  77-0167766	WESTERN COMMUNITY INDUSTRIES 1920 MARIPOSA MALL	

Page 4

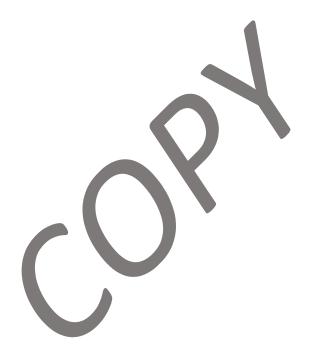
FRESNO COUNTY ECONOMIC OPPORTUNITIES Schedule **R** (Form 990) 2020

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

**(k)** Percentage ownership Schedule R (Form 990) 2020 **(j)** General or managing partner? ŝ Yes Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships. Code V-UBI amount in box 20 of Schedule K-1 (Form 1065) (h)
Disproportionate
allocations? ٩ Yes (g) Share of end-of-year assets (f) Share of total income (e)
Are all partners
section
501(c)(3)
organizations? TEEA5004L 07/15/20 ŝ Yes (d)
Predominant
income
(related, unrelated, excluded
from tax under
sections 512-514) (c)
Legal domicile
(state or foreign country) **(b)** Primary activity (a)
Name, address, and EIN of entity İ Ì 1 1 1 Τ ୍ଡ | <u>@</u> \<u>@</u> **4** <u>[</u>9] 8 ®¦

Part VII Supplemental Information

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





### AUDIT COMMITTEE MEETING April 3, 2023 12:00 PM

### **MINUTES**

### 1. CALL TO ORDER

Linda Hayes, Board Chair, called the meeting to order at 12:10 P.M.

### 2. ROLL CALL

**Present:** Linda Hayes, David Ruiz, Ruben Zarate, **Teleconference:** Lupe Jaime-Mileham, Daniel Parra

Absent: Daniel Martinez, Brian King

### 3. APPROVAL OF JUNE 1, 2022 MINUTES MINUTES

Public Comment: None heard.

Motion by: Parra Second by: Zarate

Ayes: Linda Hayes, David Ruiz, Ruben Zarate, Lupe Jaime-Mileham, Daniel Parra

Nayes: None heard

### 4. FINANCIAL AUDIT REPORTS

Brian Henderson, CPA, of Hudson Henderson & Company Inc. provided an overview of the consolidated financial statements and independents auditor's report.

<u>Jay Zapata, interim Chief Financial Officer, shared with the Committee Members a revised Audit</u> schedule will be developed and presented to ensure future Audit Reports are completed on time.

Public Comment: None heard.

Motion by: Zarrate Second by: Parra

Ayes: Linda Hayes, David Ruiz, Ruben Zarate, Lupe Jaime-Mileham, Daniel Parra

Nayes: None heard

### 5. AUDIT COMMITTEE CHARTER

This item is being tabled to allow the Committee Chair to review and provide feedback prior to approval.

### 6. OTHER BUSINESS

Next meeting: Thursday, August 17, 2023 at 12:00 p.m.

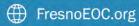
The Audit Committee members and Auditors are recommending to meet sooner than August. Staff will be reaching out to the Committee members for availability once the next audit report is ready to be presented.

### 7. PUBLIC COMMENTS

Public Comment: None heard.

No action required.









8. ADJOURNMENT
Hayes adjourned the meeting at 12:50P.M.

Respectfully submitted,

Chair Hayes, Chair



### **BOARD OF COMMISSIONERS MEETING**

<b>Date:</b> August 30, 2023	Program: Internal Audit
Agenda Item #: 8C2	Director: N/A
Subject: Audit Financial Statements	Officer: Jay Zapata

### **Recommended Action**

The Audit Committee recommends acceptance for full Board consideration of the Fresno EOC program-specific audits as prepared by Hudson Henderson & Company Inc.

### **Background**

Attached are four Fresno EOC program-specific audits as required by the funder for review. Kip Hudson, CPA, Hudson Henderson & Company Inc will present the audits and respond to questions.

- A. State Child Care Program 2021-2022 Audit
- B. Urban CTSA 2021-2022 Audit
- C. Rural CTSA 2021-2022 Audit
- D. 401(a) Pension Plan 2021 Audit
- E. 403(b) Retirement Plan 2021 Audit

### **Fiscal Impact**

Program audits are a funding requirement. Failure to complete the program audits would result in non-compliance and jeopardize program funding.

### Conclusion

If accepted by the full Board, these audit reports will be distributed to requesting funding agencies to fulfill program requirements.







# STATE CHILD CARE PROGRAMS FRESNO ECONOMIC OPPORTUNITIES COMMISSION

**ANNUAL FINANCIAL REPORT** 

FOR THE YEAR ENDED JUNE 30, 2022

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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's State Child Care Programs (the Organization), 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 Fresno Economic Opportunities Commission's State Child Care Programs' financial statements and do no present fairly the financial position of the Fresno Economic Opportunities Commission as a whole 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.

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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 supplementary information included in pages 13 through 33 is presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying 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, which are in conformity with the CDE Audit Guide issued by the California Department of Education, 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 information is fairly stated, in all material respects, in relation to the financial statements as a whole.

# Other Reporting Required by Government Auditing Standards

Hudson Harderson & Company, Inc.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 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.** 

Fresno, California December 15, 2022

# STATE CHILD CARE PROGRAMS FRESNO ECONOMIC OPPORTUNITIES COMMISSION STATEMENT OF FINANCIAL POSITION JUNE 30, 2022

# **ASSETS**

Current assets		
Cash and cash equivalents	\$	92,235
Interfund receivable		441,135
Total current assets		533,370
Noncurrent assets		
Property and equipment, net		<u> </u>
Total noncurrent assets		<u> </u>
T. 14		
Total Assets	\$	533,370
LIADIUTIES AND NET ASSETS (DESIGN)		
LIABILITIES AND NET ASSETS (DEFICIT)		
Liabilities		
Current liabilities		
Due to California Department of Education	\$	244,313
Accrued compensation and benefits	~	44,276
Deferred revenue		188,128
Child care reserve fund		92,235
Cilità care reserve fund		32,233
Total current liabilities		568,952
	-	
Total liabilities		568,952
Not Asset (Deficie)		
Net Assets (Deficit)		
Net assets with donor restrictions		(05 500)
Net assets without donor restrictions		(35,582)
Total net assets (deficit)		/25 592\
Total net assets (deficit)	-	(35,582)
Total Liabilities and Net Assets (Deficit)	\$	533,370

# STATE CHILD CARE PROGRAMS FRESNO ECONOMIC OPPORTUNITIES COMMISSION STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2022

	Without Donor Restrictions		With Donor Restrictions		Total	
REVENUES AND SUPPORT	2		-			
Child development funding	\$	1,061,848	\$	*	\$	1,061,848
Child care food program		:=:		12,907		12,907
Dept of Education - other	_	250		1,435		1,435
		1,061,848		14,342		1,076,190
Net assets released from restrictions:						
Satisfaction of program use restrictions		14,342		(14,342)		
Total Revenues and Support	_	1,076,190		<u> </u>		1,076,190
EXPENSES						
Program services		991,752		*		991,752
General and administrative		87,876				87,876
Total Expenses		1,079,628		3		1,079,628
Change in Net Assets		(3,438)				(3,438)
Net Assets at Beginning of Year	_	(32,144)		=		(32,144)
Net Assets (Deficit) at End of Year	\$	(35,582)	\$	8	\$	(35,582)

# STATE CHILD CARE PROGRAMS FRESNO ECONOMIC OPPORTUNITIES COMMISSION STATEMENT OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED JUNE 30, 2022

		Program Services		General and Administrative		Total Expenses
Expenses:						
Salaries	\$	591,862	\$	9	\$	591,862
Employee benefits		254,823		5		254,823
Books and supplies		38,256		#		38,256
Other operating expenses		106,811		*		106,811
Administrative expense	-	12		87,876	-5	87,876
Total expenses	\$	991,752	\$	87,876	\$	1,079,628

# STATE CHILD CARE PROGRAMS FRESNO ECONOMIC OPPORTUNITIES COMMISSION STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2022

Cash Flows from Operating Activities		
Change in net assets	\$	(3,438)
Adjustment to reconcile changes in net assets to net		
cash provided (used) by operating activities:		
Changes in operating assets and liabilities:		
Interfund receivable		(219,743)
Due to California Department of Education		80,299
Accrued compensation and benefits		8,754
Deferred revenue		134,128
Child care reserve fund	-	(68,898)
Net cash provided (used) by operating activities	-	(68,898)
Increase (decrease) in cash and cash equivalents		(68,898)
Cash and Cash Equivalents, Beginning of Year	-	161,133
Cash and Cash Equivalents, End of Year	\$	92,235

## **NOTE 1 - NATURE OF ACTIVITIES**

<u>Organization</u>: 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.

FEOC administers one state funded childcare program, referred to as the State Child Care Program (the Organization). The State Preschool Program provides an educational program for low-income, disadvantaged 3-4 year old children. This program provides a safe environment for children while their parents are working, going to school, or are in training. This program provides experiences for children which will influence their total development and serves children's physical, social, emotional, and cognitive needs. The Organization's staff work towards designing an environment that will foster school and community values while being sensitive to the individual needs and preferences of the child and his or her family. The Organization serves subsidized and low-income families, based on income and number of family members. The Organization operated eight preschool locations in Fresno County.

In addition to the program audit of the Organization contained herein, the FEOC is audited on an organizational wide basis annually. Accordingly, the accompanying financial statements contain only the financial information and disclosures pertaining to the Organization as of 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.

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

<u>Use of Estimates</u>: 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.

# NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

<u>Cash and Cash Equivalents</u>: 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.

<u>Interfund Receivable</u>: Interfund receivable consists of the amounts retained in the FEOC funds that are due to the Organization.

<u>Property and Equipment</u>: 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 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.

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.

<u>Compensated Absences</u>: The Organization recognizes compensated absences as a liability. As of June 30, 2022, the accrued vacation balance was \$26,487, 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.

<u>Deferred Revenue:</u> Deferred revenue includes unearned grant revenue. It represents money received by the Organization, but not yet spent, or earned in accordance with grant agreements.

<u>Contributions</u>: 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.

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.

The Organization follows the guidance of FASB ASU 2018-08, Not-for-Profit Entities (Topic 958) – Clarifying the scope and the Accounting Guidance for Contributions Received and Contributions Made. This ASU clarifies and improves 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.

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

<u>Contributions (continued)</u>: In May 2014, FASB issued ASU No. 2014-09 (Topic 606), *Revenue from Contracts with Customers*. The update is to clarify the principles for recognizing revenue and to develop a common revenue standard for U.S. GAAP and IFRS and to establish the principles to report useful information to users of the financial statements about the nature, timing, and uncertainty of revenue from contracts with customers. The Organization has implemented this ASU in these financial statements accordingly.

<u>Functional Expenses</u>: 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.

<u>Income Taxes</u>: 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.

<u>Fair Value of Financial Instruments</u>: Financial instruments include cash and cash equivalents, interfund receivable, due to CDE, accrued compensation and benefits, deferred revenue, and the child care reserve fund, 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.

<u>Subsequent Events</u>: 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 15, 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. 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.

## **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.

# Financial Assets:

Cash and cash equivalents Interfund receivable Other receivable	\$ 92,235 441,135
Total financial assets	533,370
Less amounts unavailable for general expenses within one year due to:	
Child care reserve fund	92,235
Total amounts unavailable for general expenses	92,235
Total financial assets available for general expenses within one year	\$ 441,135

# **NOTE 5 – PROPERTY AND EQUIPMENT**

Property and equipment consisted of the following at June 30, 2022:

		Balances June 30, 2021		Additions		ons and stments	Balances June 30, 2022	
Buildings and improvements	\$	130,000	\$	27/	\$	17	\$	130,000
Equipment		6,900				( <del>1</del> )	-	6,900
Total	V	136,900		<u> </u>	in .	¥		136,900
Less accumulated depreciation	e	(136,900)						(136,900)
Property and equipment, net	\$	(6)	\$	<u>;=;</u>	\$	( <b>*</b> :	\$	

Depreciation expense for the year ended June 30, 2022 was \$0 for grant funded and non-grant funded property and equipment.

## **NOTE 6 – CHILD CARE RESERVE FUND**

The funding agreements with the California Department of Education (CDE) allow the Organization to record deferred revenue for the amounts earned during the current year based on enrollment and attendance. The reserve is presented as a liability for financial statement purposes and is not included in the current year revenue until spent. As of June 30, 2022, the Organization's reserve balance is \$92,235.

## **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 such benefits. The amount contributed by the Organization for the year ended June 30, 2022 was \$30,958.

## **NOTE 8 – CONTINGENCIES**

<u>Coronavirus Pandemic</u>: 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.

# STATE CHILD CARE PROGRAMS FRESNO ECONOMIC OPPORTUNITIES COMMISSION

**SUPPLEMENTARY INFORMATION** 

# STATE CHILD CARE PROGRAMS FRESNO ECONOMIC OPPORTUNITIES COMMISSION SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED JUNE 30, 2022

Grantor/Pass Through Grantor/Program Title	Federal CFDA No.	Pass-Through Grantor's Number	Awards	Expenditures	Expenditures to Subrecipients
FEDERAL					
<u>U.S. DEPARTMENT OF AGRICULTURE</u>					
Passed through California State Department of Education					
Child and Adult Care Food Program	10.558	10-2229-2C	\$ 16,308	\$ 12,907	\$
TOTAL U.S. DEPARTMENT OF AGRICULTURE			16,308	12,907	,
TOTAL FEDERAL AWARDS AND EXPENDITURES			\$ 16,308	\$ 12,907	S
STATE					
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Passed through California State Department of Education					
California State Preschool QRIS Block Grant	,el	CSPP-1074	\$ 1,117,747 86,175	\$ 1,063,784 1,435	s, i
CRRSA Stipends (Assembly Bill 82-CRRSA and Assembly Bill 131-ARPA)	93.575	PCA 15555	45,754	ě	ī
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			1,249,676	1,065,219	ì
TOTAL STATE AWARDS AND EXPENDITURES			\$ 1,249,676	\$ 1,249,676 \$ 1,065,219	\$

The accompany notes to the Schedule of Expenditures of Federal and State Awards are an integral part of this schedule.

# STATE CHILD CARE PROGRAMS FRESNO ECONOMIC OPPORTUNITIES COMMISSION NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

## NOTE 1 - BASIS OF ACCOUNTING & PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Fresno Economic Opportunity Commission's State Child Care Programs (the Organization) 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 of the 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**

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.

# STATE CHILD CARE PROGRAMS FRESNO ECONOMIC OPPORTUNITIES COMMISSION COMBINING STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2022

	CSPP-1074					
	State Preschool		Unrestricted		Takal	
Perenues and Cunnert	_	Program	Otr	er Income		Total
Revenues and Support	,	1 061 040	۸.		۸.	1.061.040
Child development funding	\$	1,061,848	\$	: <del>=</del> 5	\$	1,061,848
Child care food program		12,907				12,907
Dept of Education - other	-			1,435		1,435
Total Revenues and Support		1,074,755		1,435		1,076,190
Expenses						
Salaries		591,733		110		591,843
Employee benefits		254,842		₽)		254,842
Books and supplies		35,710		2,383		38,093
Other operating expenses		106,529		445		106,974
General, administrative,						
and indirect expenses	_	87,876		-		87,876
Total Expenses		1,076,690		2,938		1,079,628
Change in Net Assets	_	(1,935)		(1,503)	·	(3,438)
Net Assets at Beginning of Year				(32,144)	-	(32,144)
Net Assets (Deficit) at End of Year	\$	(1,935)	\$	(33,647)	\$	(35,582)

# STATE CHILD CARE PROGRAMS FRESNO ECONOMIC OPPORTUNITIES COMMISSION SCHEDULE OF EXPENDITURES BY STATE CATEGORIES FOR THE YEAR ENDED JUNE 30, 2022

	C	SPP-1074			
	Sta	te Preschool	Total CDE		
		Program	Funds		
Expenditures					
1000 - Certificated salaries	\$	591,733	\$	591,733	
2000 - Classified salaries		723		2	
3000 - Employee benefits		254,842		254,842	
4000 - Books and supplies		35,710		35,710	
5000 - Services and other operating expenses		106,529		106,529	
Indirect costs		87,876		87,876	
Total Expenses Claimed for Reimbursement	\$	1,076,690	\$	1,076,690	

# STATE CHILD CARE PROGRAMS FRESNO ECONOMIC OPPORTUNITIES COMMISSION RECONCILIATION OF STATE CHILD CARE PROGRAMS EXPENDITURES FOR THE YEAR ENDED JUNE 30, 2022

Total FEOC expenses for the year ended December 31, 2021			\$ 1	128,888,722
Less: expenses for programs unrelated to Child Development Fund			(1	127,726,887)
Total child development expenses for the year ended December 31, 2021 State preschool Supplemental	\$	1,096,952 64,883	불	1,161,835
Less: child development expenses - January 1, 2021 to June 30, 2021 State preschool Supplemental	<u></u>	(530,991) (64,883)		(595,874)
Add: child development expenses - January 1, 2022 to June 30, 2022 State preschool Supplemental		510,729 2,938	e	513,667
Total child development expenses - July 1, 2021 to June 30, 2022 State preschool Supplemental		1,076,690 2,938		
			\$	1,079,628

# STATE CHILD CARE PROGRAMS FRESNO ECONOMIC OPPORTUNITIES COMMISSION RECONCILIATION OF CDE AND GAAP EXPENSE REPORTING FOR THE YEAR ENDED JUNE 30, 2022

	Sta	CSPP-1074 te Preschool Program	 Total
Schedule of Expenditures by State Categories	\$	1,076,690	\$ 1,076,690
Combining Statement of Activities	\$	1,076,690	\$ 1,076,690

# STATE CHILD CARE PROGRAMS FRESNO ECONOMIC OPPORTUNITIES COMMISSION SCHEDULE OF CLAIMED EQUIPMENT EXPENDITURES FOR THE YEAR ENDED JUNE 30, 2022

	CSPP	-1074				
	State Pr	eschool				
	Pro	gram	Total			
Capitalized equipment expended on the						
AUD with prior written approval						
None	\$	-	\$			
Subtotal		- 3		<u> </u>		
Capitalized equipment expended on the						
AUD without prior written approval						
None		-				
Subtotal						
Total	\$		\$			

Note: Fresno Economic Opportunities Commission's capitalization threshold is \$5,000.

# STATE CHILD CARE PROGRAMS FRESNO ECONOMIC OPPORTUNITIES COMMISSION SCHEDULE OF CLAIMED EXPENDITURES FOR RENOVATIONS AND REPAIRS FOR THE YEAR ENDED JUNE 30, 2022

	State F	P-1074 Preschool	-	otal
Unit costs under \$10,000 per item	:	ogram	<u>I</u> '	otai
None	\$		\$	-
Total	\$	. 50	\$	<u> </u>
Unit costs \$10,000 or more per item with prior written approval				
None	\$\$	183	\$	
Total	\$	(F)	\$	
Unit costs \$10,000 or more per item without prior written approval				
None	\$		\$	<u> </u>
Total	\$	:#E	\$	

Note: Fresno Economic Opportunities Commission's capitalization threshold is \$5,000.

# STATE CHILD CARE PROGRAMS FRESNO ECONOMIC OPPORTUNITIES COMMISSION SCHEDULE OF CLAIMED ADMINISTRATIVE COSTS FOR THE YEAR ENDED JUNE 30, 2022

	State	PP-1074 Preschool rogram	 Total
Reimbursable Administrative Costs			
Indirect costs	\$	87,876	\$ 87,876
Professional services	-	11,290	 11,290
Total	\$	99,166	\$ 99,166

# STATE CHILD CARE PROGRAMS FRESNO ECONOMIC OPPORTUNITIES COMMISSION NOTES TO THE CHILD CARE AND DEVELOPMENT SUPPLEMENTAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2022

## NOTE 1 - INTEREST EXPENSE

In accordance with the applicable requirements from the Funding Terms & Conditions, interest expense is only allowable as a reimbursement cost in certain circumstances when it has been preapproved by the administering state department or relates to the lease purchase, acquisition, or repair or renovation of early learning and care facilities owned or leased by the contractor. No interest expense relating to the operating expense was claimed as a reimbursable expense for the year ended June 30, 2022. No interest expense relating to the line of credit was claimed to a child development contract for the year ended June 30, 2022.

## **NOTE 2 - RELATED PARTY RENT**

In accordance with the applicable requirements from the Funding Terms & Conditions, all expenses claimed for reimbursement under a related party transaction must be supported by a fair market rental estimate from an independent appraiser, licensed by the California Office of Real Estate Appraisers. Related party rent expense claimed as reimbursement expense for the year ended June 30, 2022 was \$0. The fair market rental estimate supports reimbursable expenses up to \$0.

## **NOTE 3 – BAD DEBT EXPENSE**

In accordance with the applicable requirements from the Funding Terms & Conditions bad debt expense is unallowable unless it relates to uncollected family fees where documentation of adequate collection attempts exists. No bad debt expense was claimed to a child development contract for the year ended June 30, 2022.

Contractor Name: Fresno County Economic Opportunities Commission

California Department of Education Audited Enrollment, Attendance and Fiscal

Report for California State Preschool Program

Vendor Code: J067

Contract Number: CSPP-1074 Fiscal Year Ended: June 30, 2022

# Section 1 - Number of Counties Where Services are Provided

Number of counties where the agency provided services to certified children (Form 1): 1

Number of counties where the agency provided mental health consultation services to certified children (Form 2): 0

Number of counties where the agency provided services to non-certified children (Form 3): 0

Number of counties where the agency provided mental health consultation services to non-certified children (Form 4): 0

Total enrollment and attendance forms to attach: 2

Note: For each of the above categories, submit one July-December form and one form for each service county for January-June.

Section 2 - Days of Enrollment, Attendance and Operation

	Column A	Column B	Column C	Column D
Enrollment and Attendance Form Summary	Cumulative FY	Audit	Cumulative FY	Adjusted Days
Total Certified Days of Enrollment	20,907		20,907	19,118.5424
Total Certified Days of Enrollment with Mental Health Consultation Services			0	
Days of Attendance (including MHCS)	20,785		20,785	N/A
Total Non-Certified Days of Enrollment			0	
Total Non-Certified Days of Enrollment with Mental Health Consultation Services			0	

Days of Operation	Column A Cumulative FY	Column B Audit	Column C Cumulative FY	Column D Adjusted Days
Days of Operation	242	Adjustments	per Audit	N/A

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Contractor Name: Fresno County Economic Opportunities Commission

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Restricted Income	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Child Nutrition Programs	12,907		12,907
County Maintenance of Effort (EC Section 8279)			0
Other:			0
Other:			0
TOTAL RESTRICTED INCOME	12,907	0	12,907

Transfer from Reserve	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
ransfer from Reserve	108,788		108,788

Other Income	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Waived Family Fees for Certified Children			0
Interest Earned on Child Development Apportionment Payments	3,207	(3,207)	0
Fees for Non-Certified Children			0
Unrestricted Income: Head Start			0
Other:			0
Other:			0

Contractor Name: Fresno County Economic Opportunities Commission

Section 4 - Reimbursable Expenses

Cost Category	Column A – Cumulative FY	Column B – Audit	Column C – Cumulative FY
Circle Dougland of charactering Control	pel Crario	Adjustments	per Audit
Direct rayments to Providers (FOCH only)			0
1000 Certificated Salaries	591,733		591,733
2000 Classified Salaries			0
3000 Employee Benefits	254,842		254,842
4000 Books and Supplies	35,710		35,710
5000 Services and Other Operating Expenses	106,529		106,529
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment (program-related)			0
6500 Equipment Replacement (program-related)			0
Depreciation or Use Allowance			0
Start-up Expenses (service level exemption)			0
Indirect Costs (include in Total Administrative Cost)	87,877	(1)	87,876
TOTAL REIMBURSABLE EXPENSES	1,076,691	(1)	1,076,690

Does the agency have an indirect cost rate approved by its cognizant agency (Select YES or NO)? 🗸 Yes 🔲 No

Approved Indirect Cost Rate: 8.89 %

Specific Items of Reimbursable Expenses	Column A – Cumulative FY	Column B – Audit	Column C – Cumulative FY
Total Administrative Cost (included in Reimbursable	DEI OF AND	Adasinents	Del Audil
Expenses)	98, 100		99, 100
Total Staff Training Cost (included in Reimbursable			C
Expenses)			D

NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 4.

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Contractor Name: Fresno County Economic Opportunities Commission

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Supplemental Revenue	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Enhancement Funding			0
Other: QRIS Funding	0	1,435	1,435
Other:			0
TOTAL SUPPLEMENTAL REVENUE	0	1,435	1,435

Supplemental Expenses	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
1000 Certificated Salaries			0
2000 Classified Salaries			0
3000 Employee Benefits			0
4000 Books and Supplies	0	1,435	1,435
5000 Services and Other Operating Expenses			0
6000 Equipment / Capital Outlay			0
Depreciation or Use Allowance			0
Indirect Costs			0
Non-Reimbursable Supplemental Expenses			0
TOTAL SUPPLEMENTAL EXPENSES	0	1,435	1,435

# Contractor Name: Fresno County Economic Opportunities Commission

Section 6 - Summary			
Description	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Total Certified Days of Enrollment (including MHCS)	20,907	0	20,907
Days of Operation	242	0	242
Days of Attendance (including MHCS)	20,785	0	20,785
Total Certified Adjusted Days of Enrollment	N/A	N/A	19,118.5424
Total Non-Certified Adjusted Days of Enrollment	N/A	N/A	0.0000
Restricted Program Income	12,907	0	12,907
Transfer from Reserve	108,788	0	108,788
Interest Earned on Apportionment Payments	3,207	(3,207)	0
Direct Payments to Providers	0	0	0
Start-up Expenses (service level exemption)	0	0	0
Total Reimbursable Expenses	1,076,691	(1)	1,076,690
Total Administrative Cost	99,166	0	99,166
Total Staff Training Cost	0	0	0
Non-Reimbursable Cost (State Use Only)	N/A	N/A	

# Section 7 - Auditor's Assurances

Independent auditor's assurances on agency's compliance with the contract funding terms and conditions and program requirements of the California Department of Education, Early Education Division:

Eligibility, enrollment and attendance records are being maintained as required (Select YES or NO): 🗸 Yes 🔲 No

Reimbursable expenses claimed in Section 4 are eligible for reimbursement, reasonable, necessary, and adequately supported (Select YES or NO): 🗸 Yes 📉 No

# Section 8 – Comments

Include any comments in the comment box. If necessary, attach additional sheets to explain adjustments,

# Certified Children Days of Enrollment and Attendance from July 2021 – December 2021 California State Preschool Program - Form 1A

Pilot Program: None

Column E Adjusted Days per Audit	0.0000	3,412.0000	15.7500	1,210.1122	0.0000	1,295.1400	0.0000	298.5081	0.0000	1,240.8000	0.0000	784.0338
Column D Adjustment Factor	1.1800	1.0000	0.7500	0.6193	1.8172	1.5400	1.1550	0.9537	1.2980	1.1000	0.8250	0.6193
Column C Cumulative FY per Audit	0	3,412	21	1,954	0	841	0	313	0	1,128	0	1,266
Column B Audit Adjustments												
Column A Cumulative FY per CPARIS December Report		3,412	21	1,954		841		313		1,128		1,266
Enrollment Description	Three Years and Older Full-time-plus	Three Years and Older Full-time	Three Years and Older Three-quarters-time	Three Years and Older One-half-time	Exceptional Needs Full-time-plus	Exceptional Needs Full-time	Exceptional Needs Three-quarters-time	Exceptional Needs One-half-time	Limited and Non-English Proficient Full-time-plus	Limited and Non-English Proficient Full-time	Limited and Non-English Proficient Three-quarters-time	Limited and Non-English Proficient One-half-time

Contractor Name: Fresno County Economic Opportunities Commission

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Enrollment Description	Column A Cumulative FY per CPARIS December	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus	Кероп		0	1.2980	0.0000
At Risk of Abuse or Neglect Full-time			0	1.1000	0.0000
At Risk of Abuse or Neglect Three-quarters-time			0	0.8250	0.0000
At Risk of Abuse or Neglect One-half-time			0	0.6193	0.0000
Severely Disabled Full-time-plus			0	2.2774	0.0000
Severely Disabled Full-time			0	1.9300	0.0000
Severely Disabled Three-quarters-time			0	1.4475	0.0000
Severely Disabled One-half-time			0	1.1952	0.0000
TOTAL CERTIFIED DAYS OF ENROLLMENT	8,935	0	8,935	N/A	8,256.3441

	Column A				
0	Cumulative FY	Column B	Column C	Column D	Column E
Attendance	per CPARIS	Audit	Cumulative FY	Adjustment	Adjusted Days
	December	Adjustments	per Audit	Factor	per Audit
	Report				
DAYS OF ATTENDANCE	8,935		8,935	A/N	N/A

Enter the sum of Total Certified Days of Enrollment from all Form 1s in the Total Certified Days of Enrollment line of AUD 8501, Section 2. Enter the sum of Days of Attendance from all Form 1s and Form 2s in the Days of Attendance line of AUD 8501, Section 2.

AUD 8501 - Form 1A (July - December)

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Contractor Name: Fresno County Economic Opportunities Commission

Contract Number: J067

Certified Children Days of Enrollment and Attendance from January 2022 – June 2022 California State Preschool Program - Form 1B

Service County: Fresno

ive FY Adjustment Adjusted Days ddit Factor	1.1800 0.0000	1.0000 4,595.0000	81 0.6193 1,722.2733	1.8172 0.0000	8 1.5400 1,398.3200	2 0.9537 411.9984	1.2980 0.0000	1.1000 1,643.4000	52 0.6193 1,091.2066	1.2980 0.0000	1.1000 0.0000	
Column B Column C Audit Cumulative FY Adjustments per Audit	0	4,595	2,781	0	806	432	0	1,494	1,762	0	0	
Column A Cumulative FY per CPARIS June Report		4,595	2,781		806	432		1,494	1,762			
Enrollment Description	Three Years and Older Full-time-plus	Three Years and Older Full-time	Three Years and Older One-half-time	Exceptional Needs Full-time-plus	Exceptional Needs Full-time	Exceptional Needs One-half-time	Dual Language Learner Full-time-plus	Dual Language Learner Full-time	Dual Language Learner One-half-time	At Risk of Abuse or Neglect Full-time-plus	At Risk of Abuse or Neglect Full-time	At District A bound on Manufacture A de since the

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# Contractor Name: Fresno County Economic Opportunities Commission

Contract Number: J067

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Severely Disabled Full-time-plus			0	2.2774	0.0000
Severely Disabled Full-time			0	1.9300	0.0000
Severely Disabled One-half-time			0	1.1952	0.0000
TOTAL CERTIFIED DAYS OF ENROLLMENT	11,972	0	11,972	N/A	10,862.1983

Enter the sum of Total Certified Days of Enrollment from all Form 1s in the Total Certified Days of Enrollment line of AUD 8501, Section 2.

Enter the sum of Days of Attendance from all Form 1s and Form 2s in the Days of Attendance line of AUD 8501, Section 2.

# California Department of Education Audited Preschool Reserve Account Activity Report

Fiscal Year Ending: June 30, 2022 Vendor Code: J067

Contractor Name: Fresno County Economic Opportunities Commission

# Section 1 – Prior Year Reserve Account Activity

1. Beginning Balance (2020–21 AUD 9530A Ending Balance):

250,282

2. Plus Transfers to Reserve Account:

2020–21 Contract No.	Per 2020–21 Post-Audit CDFS 9530
CSPP1074	36,683
Total Transferred from 2020–21 Contracts	36,683
s. Less Excess Reserve to be Billed:	89,149
. 2020–21 CDFS 9530 Reserve Balance After Billing:	197,816

# Section 2 – Current Year Reserve Account Activity

5. Plus Interest Earned This Year on Reserve:

Description	Column A per CPARIS	Column B Audit Adjustments	Column C Total per Audit
Interest Earned	3,207		3,207

# 6. Less Transfers to Contracts from Reserve:

2021–22 Contract No.	Column A per CPARIS	Column B Audit Adjustments	Column C Total per Audit
CSPP1074	108,788		108,788
			0
			0
Total Transferred to Contracts	108,788	0	108,788

# 7. Ending Balance:

Description	Column A per CPARIS	Column B Audit Adjustments	Column C Total per Audit
Ending Balance on June 30, 2022	92,235	0	92,235

COMMENTS - If necessary, attach additional sheets to explain adjustments.

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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 Fresno Economic Opportunities Commission's State Child Care Programs (the 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, and have issued our report thereon dated December 15, 2022.

## **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) as a basis for designing 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.

# **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether 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 financial statements. 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2022-001.

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## The Organization's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Organization's response to the findings identified in our audit and 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 the financial statements and, accordingly, we express no opinion on the response.

# **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 Harderson & Company, Inc.

Fresno, California December 15, 2022

# STATE CHILD CARE PROGRAMS FRESNO ECONOMIC OPPORTUNITIES COMMISSION

FINDINGS AND QUESTIONED COSTS

# STATE CHILD CARE PROGRAMS 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:	Unmod	dified	3
Internal control over financial reporting			
<ul> <li>Material weakness identified?</li> </ul>	 Yes	X	No
<ul> <li>Significant deficiency(ies) identified that are not considered to be material weaknesses?</li> </ul>	 Yes	X	No
Noncompliance material to financial statements noted?	Yes	Х	No

## STATE CHILD CARE PROGRAMS 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 AWARDS FINDINGS

### Finding 2022-001 - Noncompliance Expense Allocation

#### Condition:

Our tests of compliance over nonpayroll identified the following instances of noncompliance with expense allocation requirements: one expense was not allocated properly between the Head Start program and the California State Preschool Program. The total invoice was charged to the California State Preschool Program. Upon inquiry, management confirmed that the expense should have been allocated between Head Start and the California State Preschool Program.

#### Criteria:

The California Department of Education Audit Guide and the Funding Terms and Conditions and CSPP Program Requirements for allocating expenses.

### Cause:

The invoice was not properly allocated between the programs during review.

### Effect:

Expense reported to the CDE was overstated by \$27. The expense was excluded from the reimbursable expenses as presented in the Schedule of Expenditures by State Categories and AUD schedules.

### Recommendation:

We recommend the Organization to review the allocation of the invoices during the review process and to record the adjustment for proper allocation on a timely basis.

### Management Response:

Fiscal year 2022 provided several 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 focus on these issues. Fresno EOC hired new leadership, a finance director, and an internal audit director.

## STATE CHILD CARE PROGRAMS 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 and for amounts due to the California Department of Education accrued 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 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 and accrued amounts due to the California Department of Education 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.

### **Current Year Status:**

Implemented

## STATE CHILD CARE PROGRAMS FRESNO ECONOMIC OPPORTUNITIES COMMISSION SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED JUNE 30, 2021

### **SECTION III – FEDERAL AND STATE AWARDS FINDINGS**

### Finding 2021-002 - Noncompliance Program Income

### Condition:

Our tests of compliance over attendance and program income identified the following instances of non-compliance with program income requirements: there was a discrepancy in quarter 4 attendance reporting where 190 of the May 2021 attendance from the Franklin site was omitted from the quarterly report, and nutrition income reported to the CDE was overstated and the correct nutrition income was not properly reported. Using the CNIPS report, total nutrition income was calculated as \$14,729. Noted the amount reported to the CDE was \$17,568, and the amount recorded in the general ledger was \$16,938. Upon inquiry, client confirmed that the correct amount reported should have been \$14,729.

#### Criteria:

The California Department of Education Audit Guide and the Funding Terms and Conditions and CSPP Program Requirements for the contract outline the specific program income, attendance reporting and income reporting requirements to receive nutrition income.

### Cause:

Staff shortages and difficulties adjusting to changes caused by the COVID-19 pandemic resulted to attendance and income reporting that was not reconciled against attendance records and financial information as recorded in the general ledger.

### Effect:

Attendance was underreported to the CDE for the fourth quarter, and annual nutrition income as reported was overstated.

### Recommendation:

We recommend the Organization obtain copies of the Audit Guide, Funding Terms and Conditions, and CSPP Program Requirement documents and implement a stronger review process to ensure that attendance and income numbers reported for the nutrition program are accurate and in compliance.

### 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.

### **Current Year Status:**

**Implemented** 

### FRESNO ECONOMIC OPPORTUNITIES COMMISSION

### URBAN CONSOLIDATED TRANSPORTATION SERVICE AGENCY

FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITORS' REPORT

FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

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#### INDEPENDENT AUDITORS' REPORT

To the Board of Commissioners of the Fresno Economic Opportunities Commission

### **Opinions**

We have audited the accompanying financial statements of Fresno Economic Opportunities Commission's Urban Consolidated Transportation Service Agency (the Agency), which comprise the statements of financial position as of June 30, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Agency as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinions**

We conducted our audits 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 Agency 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 Agency'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.

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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 Agency'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 Agency'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.

### Other Reporting Required by Government Auditing Standards and the Transportation Development Act

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2023, on our consideration of the Agency's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters as it relates to the Transportation Development Act Funds. The purpose of that report is solely to describe the scope of our testing on internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Agency's internal control over financial reporting or on compliance as it relates to the Transportation Development Act Funds. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control over financial reporting and compliance as it relates to the Transportation Development Act Funds.

**HUDSON HENDERSON & COMPANY, INC.** 

Hudson Harderson & Company, Inc.

Fresno, California June 30, 2023

# FRESNO ECONOMIC OPPORTUNITIES COMMISSION URBAN CONSOLIDATED TRANSPORTATION AGENCY STATEMENTS OF FINANCIAL POSITION JUNE 30, 2022 AND 2021

ASSETS	_	2022	i <del>e</del>	Restated) 2021
Current Assets				
Accounts receivable	\$	581,602	\$	241,453
Interfund receivable		536,213		1,781,266
Deposits	:	38,802	:	38,802
Total Current Assets		1,156,617		2,061,521
Noncurrent Assets				
Property and equipment, net	-	1,354,215		1,548,900
Total Noncurrent Assets		1,354,215		1,548,900
Total Assets	\$	2,510,832	\$	3,610,421
LIABILITIES AND NET ASSETS				
Liabilities				
Accrued compensation and benefits	\$	266,265	\$	163,069
Interfund payable		-		151,312
Refunda ble a dvances		667,236		1,524,025
Total Liabilities	_	933,501		1,838,406
Net Assets				
Net assets with donor restrictions		-		
Net assets without donor restrictions		1,577,331	_	1,772,015
Total Net Assets	-	1,577,331		1,772,015
Total Liabilities and Net Assets	\$	2,510,832	\$	3,610,421

# FRESNO ECONOMIC OPPORTUNITIES COMMISSION URBAN CONSOLIDATED TRANSPORTATION AGENCY STATEMENTS OF ACTIVITIES FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

Year Ended June 30, 2022 Without Donor With Donor Restrictions Restrictions Total **REVENUES AND SUPPORT** Special transit fares \$ 1,664,505 \$ 1,664,505 School bus service revenues 957,807 957,807 Local transportation fund 1,529,985 1,529,985 Non-transportation revenue Net assets released from restrictions Satisfaction of acquisition restrictions 4,152,297 (4,152,297) **Total Revenues and Support** 4,152,297 4,152,297 **EXPENSES** Program services 3,924,096 3,924,096 General and administrative 230,708 230,708 Total Expenses 4,154,804 **Excess Revenues over Expenses** (2,507) (2,507)**OTHER INCOME (EXPENSES)** Depreciation of grant funded assets (192,177) (192,177) Total Other Income (Expenses) (192,177) (192,177)Change in Net Assets (194,684) (194,684)

1,772,015 \_\_\_\_\_

\$ 1,577,331 \$ - \$ 1,577,331

1,772,015

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

Net Assets at Beginning of Year

Net Assets at End of Year

# FRESNO ECONOMIC OPPORTUNITIES COMMISSION URBAN CONSOLIDATED TRANSPORTATION AGENCY STATEMENTS OF ACTIVITIES (continued) FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

(Restated) Year Ended

				Lilaca		
	:		June 3	30, 2021		
	Without Restric			Donor		Total
REVENUES AND SUPPORT	0)		11001			
Special transit fares	\$	=	\$ 1,	576,635	\$	1,576,635
School bus service revenues		=		821,902		821,902
Local transportation fund		×		(34)		-
Non-transportation revenue		<u>=</u>		569		569
Net assets released from restrictions						
Satisfaction of acquisition restrictions	2,39	9,106	(2,	399,106)	_	
Total Revenues and Support	2,39	9,106		<u> </u>	_	2,399,106
EXPENSES						
Program services	2,21	.6,676		3		2,216,676
General and administrative	8	14,979				84,979
Total Expenses	2,30	1,655			_	2,301,655
Excess Revenues over Expenses	<u>.</u> 9	7,451				97,451
OTHER INCOME (EXPENSES)						
Depreciation of grant funded assets	(24	5,298)			_	(245,298)
Total Other Income (Expenses)	(24	5,298)		, <del>=</del> /i		(245,298)
Change in Net Assets	(14	7,847)		:=:		(147,847)
Net Assets at Beginning of Year	1,91	9,862		<u> </u>		1,919,862
Net Assets at End of Year	\$ 1,77	2,015	\$	200	\$	1,772,015

# FRESNO ECONOMIC OPPORTUNITIES COMMISSION URBAN CONSOLIDATED TRANSPORTATION AGENCY STATEMENTS OF FUNCTIONAL EXPENSES FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

Yea	Γ	En	d	e	d	
lune	3	n.	2	O	22	

		Duagnam	٠.	and and		Total
		Program Services		General and Administrative		Total Expenses
Expenses:	( <del></del>					
Labor	\$	1,971,510	\$	-	\$	1,971,510
Fringe benefits		661,348		-		661,348
Services		627,503		*		627,503
Materials and supplies		418,285		₽.		418,285
Utilities		57,855		2		57,855
Insurance		147,341		=		147,341
Miscellaneous expenses		25,869		5		25,869
Leases and rentals		14,385		-		14,385
Administrative expense	-	1( <del>4</del> )		230,708		230,708
Total Expenses	\$	3,924,096	\$	230,708	\$	4,154,804

### Year Ended June 30, 2021

	9	Program Services		General and Administrative				Total Expenses
Expenses:								
Labor	\$	1,074,077	\$	-	\$	1,074,077		
Fringe benefits		475,636		15		475,636		
Services		305,942		(		305,942		
Materials and supplies		188,894		0.00		188,894		
Utilities		48,171		141		48,171		
Insurance		90,468		1/24		90,468		
Miscellaneous expenses		11,554		(6)		11,554		
Leases and rentals		21,934		3.53		21,934		
Administrative expense	:	#		84,979		84,979		
Total Expenses	\$	2,216,676	\$	84,979	\$	2,301,655		

# FRESNO ECONOMIC OPPORTUNITIES COMMISSION URBAN CONSOLIDATED TRANSPORTATION AGENCY STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	Year Ended June 30, 2022		Y	Restated) ear Ended ne 30, 2021
Cash Flows from Operating Activities				
Change in net assets	\$	(194,684)	\$	(147,847)
Adjustment to reconcile change in net assets to net				
cash provided by operating activities:				
Depreciation expense		192,177		245,298
Change in operating assets and liabilities:				
Accounts receivable		(340,149)		432,975
Interfund receivable		1,096,249		(1,772,683)
Deposits		**		(38 <u>,</u> 802)
Accrued compensation and benefits		103,196		5,339
Interfund payable		#U		151,312
Refundable advances		(856,789)		1,124,408
		<del></del> ).	-	
Net cash provided by operating activities	,-		,	
Cash and Cash Equivalents, Beginning of Year				
Cash and Cash Equivalents, End of Year	\$		\$	-

### NOTE 1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

<u>Nature of Activities</u>: Fresno Economic Opportunities Commission (the "Agency") is a California non-profit organization formed in August 1965. The Agency is a local community human services agency that provides assistance to economically and socially disadvantaged persons in the Fresno County region through various types of health and welfare services and programs. The majority of the Agency's funding is supported by grants from federal, state, and local governments, with additional sources of revenues from fees for services, in-kind and donor contributions.

The Agency formed the Consolidated Transportation Service Agency ("CTSA") for the purpose of serving the transportation needs of Metropolitan and rural Fresno County. The Agency, as co-designate with the City of Fresno, is the lead social service agency in administering the CTSA operations for the Fresno Metropolitan Area.

The CTSA is a program component of the Agency and was established to operate and administer various federal and state grant programs related to transportation services. In addition to the program audit of the CTSA contained herein, the Agency is audited on an organizational wide basis annually. Accordingly, the accompanying financial statements contain only the financial information and disclosures pertaining to the CTSA program. The Rural CTSA program has been reported separately.

As of July 1, 2021, the Board of Commissioners of the Fresno Economic Opportunities Commission authorized the Urban Consolidated Transportation Service Agency to become a transit operator under the Fresno Area Express (FAX) program, which consolidated the Agency's public transportation services and FAX's public transportation services into one regionalized public transportation agency. This consolidation is effective as of July 1, 2021, and as a result the Agency is no longer considered a direct TDA claimant. For the year ended June 30, 2022 and for future years FAX will directly receive TDA funding, which is then allocated to the various operators under the FAX transportation system, including the Agency.

<u>Basis of Accounting</u>: Financial statement presentation follows the recommendations of the Financial Accounting Standards Board (FASB) in its Accounting Standards Update (ASU) 2016-14, Topic 958, Not-for-Profit Entities: Presentation of Financial Statements of Not-for-Profit Entities. Under ASU Topic 958, the Agency 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 Agency. 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 contributions, pledges, and other inflows of assets whose use by the Agency 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 Agency uses the accrual basis method of accounting in accordance with accounting principles generally accepted in the United States of America.

<u>Cash and Cash Equivalents</u>: For purposes of reporting the Statements of Cash Flows, the Agency 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. Restricted cash and cash equivalents, when applicable, consists of donations received designated for a specific use but not yet expended.

<u>Accounts Receivable</u>: Accounts receivable are amounts due from various agencies and entities for services performed under fee for service contracts. Management considers all amounts to be fully collectible, and therefore no allowance for doubtful accounts related to accounts or grants receivables have been recorded in the accompanying financial statements.

### NOTE 1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

<u>Property and Equipment</u>: 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 Agency funds are capitalized at cost and depreciated over the useful estimated lives of the asset 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 Statements of Activities.

In the event of a contract termination, certain funding sources require title to property and equipment 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.

The estimated useful lives for the various types of assets are as follows:

Equipment 5 - 15 years

<u>Interfund Payable</u>: Certain costs are incurred by the Agency during the current period but are not paid until after the beginning of the next fiscal period. These costs are reported as payables in the financial statements. The Agency's Interfund Payable balances were \$0 and \$151,312 as of June 30, 2022 and 2021.

<u>Refundable Advances</u>: Transportation Development Act ("TDA") Local Transportation Funds received but not expended in the program year are deferred and carried forward to the subsequent year. Interest earned on carryover funds is included as current year revenues on the Statements of Activities.

<u>Support and Revenue</u>: The Agency receives support primarily through contributions received from various donors. Contributions received are recorded as without donor restrictions or with donor restrictions, depending on the existence and nature of any donor restrictions. Support that is not restricted by the donor is reported as an increase in net assets without donor restrictions. All other temporarily or permanently restricted donor support is reported as an increase in net assets with donor restrictions. When a restriction expires (that is when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statements of Activities as net assets released from restrictions.

The Agency follows the recommendations of FASB ASU 2018-18, Not-for-Profit Entities (Topic 958) – *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. Under this FASB ASU, the Agency accounts for contributions received and contributions made, whether as a contribution or an exchange transaction, and whether a contribution is conditional.

The Agency follows the guidance of FASB ASU No. 2014-09 (Topic 606), *Revenue from Contracts with Customers*. The update is to clarify the principles for recognizing revenue and to develop a common revenue standard for U.S. GAAP and IFRS and to establish the principles to report useful information to users of the financial statements about the nature, timing, and uncertainty of revenue from contracts with customers. The Agency follows this ASU in recording contract revenues.

### NOTE 1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

<u>Use of Estimates</u>: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of 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.

<u>Income Taxes</u>: The Agency 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 Agency is subject to taxation on any unrelated business income.

<u>Allocation of Expenses</u>: The costs of providing various programs and other activities have been summarized on a functional basis in the Statements of Activities and in the Statements of Functional Expenses. Expenses are charged to programs and supporting services on the basis of program costs. Supporting services costs include those expenses that are not directly identifiable with any specific function but provide for the overall support and direction of the Agency.

<u>Subsequent Events</u>: 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 the financial statements. Management has determined that no events require disclosure in accordance with accounting standards. These subsequent events have been evaluated through June 30, 2023, which is the date the financial statements were available to be issued.

### **NOTE 2 – PROPERTY AND EQUIPMENT**

Property and equipment activity for the years ended June 30, 2022 and 2021 were as follows:

	ði <u></u>	2022		restated) 2021
Buildings and improvements Equipment	•		\$	2,361,513 4,190,398
Total	E	6,429,973	_	6,551,911
Less accumulated depreciation	_	5,075,758	_	5,003,011
Property and equipment, net	\$	1,354,215	\$	1,548,900

Depreciation expense for the years ended June 30, 2022 and 2021 were \$192,177 and \$245,298, respectively. Depreciation expense includes general depreciation charged to programs, as presented within the miscellaneous expenses on the Statements of Functional Expenses, and depreciation of grant funded assets, as presented on the Statements of Activities.

### **NOTE 3 – RETIREMENT PLAN**

The Agency contributes to a defined contribution retirement plan which covers substantially all employees of the Agency. Generally, the Agency contributes an amount equal to five percent (5%) of the compensation earned by each eligible employee. Employer contributions are vested immediately. Annual contributions are disclosed in the Agency's organization-wide audit.

### **NOTE 4 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS**

The Agency's liquidity and availability of financial assets are reported on the Agency's annual audit. Urban CTSA's financial assets available for general expenditures within one year of the Statements of Financial Position date primarily consists of accounts receivable and interfund receivable.

### **NOTE 5 – TRANSPORTATION DEVELOPMENT ACT REQUIREMENTS**

<u>Section 6633</u>: Pursuant to Section 6633.2 of the California Administrative Code, the Agency is required to meet a passenger fare revenue recovery ratio of 55% for urban fixed services.

The ratios for the fiscal years ended June 30, 2022 and 2021 are 63.15% and 104.21% respectively. The Agency's passenger fare recovery ratio for the rural services with fixed routes is as follows for the fiscal years ended June 30, 2022 and 2021, respectively:

		(restated)
	2022	2021
Allowable TDA Fare Revenues:		
Special Transit Fares	\$ 1,664,505	\$ 1,576,635
School Bus Revenue	957,807	821,902
Fare Revenue	\$ 2,622,312	\$ 2,398,537
Total Operating Expenses	\$ 4,346,981	\$ 2,546,953
Allowable TDA Adjustments: Depreciation	(194,684)	(245,298)
Net Operating Expenses	\$ 4,152,297	\$ 2,301,655
Fare Revenue Ratio	63.15%	104.21%
Ratio of Local Support Revenues to Operating Costs Minus Exclusions	63.74%	113.66%

### **NOTE 6 - REFUNDABLE ADVANCES**

Refundable advances of the Agency for the year ended June 30, 2022 is as follows:

	2022					
	Operations		Capital		-	Total
Amount approved and allocated by						
Fresno Council of Governments (4.5 LTF Funds)	\$ 6	73,196	\$	(3+)	\$	673,196
Carryover available	1,5	24,025	-	·#:		1,524,025
Total allocation	2,1	97,221				2,197,221
Net reimbursable costs submitted						
by the Agency Urban CTSA	1,5	29,985		-		1,529,985
Net amount disbursed during the year	1,5	29,985		•		1,529,985
Amount available for carryover	\$ 6	67,236	\$	251	\$	667,236

Refundable advances of the Agency for the year ended June 30, 2021 is as follows:

	2021				
	Operations	Capital	Total		
Amount approved and allocated by					
Fresno Council of Governments (4.5 LTF Funds)	\$ 1,124,408	\$ -	\$ 1,124,408		
Carryover available	557,347		557,347		
Prior period adjustment	(157,730)	-	(157,730)		
Total allocation	1,524,025		1,524,025		
Net reimbursable costs submitted					
by the Agency Urban CTSA	= = = = = = = = = = = = = = = = = = = =	-			
Net amount disbursed during the year	. <u>.</u>	- 35			
Amount available for carryover	\$ 1,524,025	\$ -	\$ 1,524,025		

### **NOTE 7 – ECONOMIC DEPENDENCY**

The TDA Fund of the Agency received a significant amount of its funding from one source, by Section 99400(a) of the Public Utilities Code. The total amount of funding received from the Public Utilities Code was \$1,529,985 and \$0, or 24.36% and 0%, of the total funding for the years ending June 30, 2022 and 2021, respectively. The TDA Fund of the Agency is thus subject to possible risk of reductions in services and/or closure due to potential future changes of Section 99400(a) of the Public Utilities Code.

### **NOTE 8 – COMMITMENTS AND 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 action that may be taken by the governmental authorities to contain the outbreak or to treat its impact are uncertain. A vaccination has been created and is being administered throughout the state, including the Agency's service area. The ultimate impact of COVID-19 on the operations and finances of the Agency is unknown.

#### **NOTE 9 – PRIOR PERIOD RESTATEMENT**

A prior period restatement of \$18,446 was recorded to properly restate the ending balance of the accumulated depreciation as of June 30, 2021. This adjustment also resulted in a decrease to depreciation of grant funded assets expenses of \$18,446. The adjustment was made to correct the accumulated depreciation and depreciation expense balances for the prior period. The adjustment increased net assets and increased the total change in net assets for the year ended June 30, 2021. The restatement was an adjustment to assets and expenses as of June 30, 2021.



## 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 AND THE TRANSPORTATION DEVELOPMENT ACT

To the Board of Commissioners of the 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's Urban Consolidated Transportation Service Agency (the Agency), which comprise the statements of financial position, and the related statements of activities, functional expenses, and cash flows of as of and for the years ended June 30, 2022 and 2021 and the related notes to the financial statements, and have issued our report thereon dated June 30, 2023.

### **Report on Internal Control over Financial Reporting**

In planning and performing our audits of the financial statements, we considered the Agency'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 Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency'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 detect 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 Agency'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 financial statements.

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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* or the Transportation Development Act.

### **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 Agency's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* and the Transportation Development Act in considering the Agency's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**HUDSON HENDERSON & COMPANY, INC.** 

Hudson Harderson & Company, Inc.

Fresno, California June 30, 2023

### FRESNO ECONOMIC OPPORTUNITIES COMMISSION

### URBAN CONSOLIDATED TRANSPORTATION SERVICE AGENCY

FINDINGS AND QUESTIONED COSTS

# FRESNO ECONOMIC OPPORTUNITIES COMMISSION URBAN CONSOLIDATED TRANSPORTATION AGENCY 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:		Unmod	lified	
Internal control over financial reporting				
• Material weakness identified?	:	Yes	X	No.
<ul> <li>Significant deficiency(ies) identified that are not considered to be material weaknesses?</li> </ul>		Yes	x	_ No
Noncompliance material to financial statements noted?		Ves	Υ	No

# FRESNO ECONOMIC OPPORTUNITIES COMMISSION URBAN CONSOLIDATED TRANSPORTATION AGENCY 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 Transportation Development Act Audit Guide.

# FRESNO ECONOMIC OPPORTUNITIES COMMISSION URBAN CONSOLIDATED TRANSPORTATION AGENCY 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 Agency's financial statements, we identified material misstatements in the Agency'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, as well as adjustments in the refundable advances and revenue balances.

### 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 Agency activities and/or funds.

#### Cause:

The Agency 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, refundable advances and revenue balances to ensure proper presentation in accordance with generally accepted accounting standards.

### Recommendation:

We recommend that the Agency 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.

### **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 Transportation Development Act Audit Guide.

### FRESNO ECONOMIC OPPORTUNITIES COMMISSION

### RURAL CONSOLIDATED TRANSPORTATION SERVICE AGENCY

FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITORS' REPORT

FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

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#### INDEPENDENT AUDITORS' REPORT

To the Board of Commissioners of the Fresno Economic Opportunities Commission

### **Opinions**

We have audited the accompanying financial statements of Fresno Economic Opportunities Commission's Rural Consolidated Transportation Service Agency (the Agency), which comprise the statements of financial position as of June 30, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Agency as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinions**

We conducted our audits 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 Agency 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 Agency'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.

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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 Agency'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 Agency'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.

### Other Reporting Required by Government Auditing Standards and the Transportation Development Act

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2023, on our consideration of the Agency's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters as it relates to the Transportation Development Act Funds. The purpose of that report is solely to describe the scope of our testing on internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Agency's internal control over financial reporting or on compliance as it relates to the Transportation Development Act Funds. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control over financial reporting and compliance as it relates to the Transportation Development Act Funds.

**HUDSON HENDERSON & COMPANY, INC.** 

Hudson Handerson & Company, Inc.

Fresno, California June 30, 2023

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### FRESNO ECONOMIC OPPORTUNITIES COMMISSION RURAL CONSOLIDATED TRANSPORTATION AGENCY STATEMENTS OF FINANCIAL POSITION JUNE 30, 2022 AND 2021

	2022		2021		
ASSETS					
Current Assets					
Accounts receivable	\$	459,646	\$	642,097	
Total Current Assets		459,646		642,097	
Noncurrent Assets					
Property and equipment, net	-	10,657		18,783	
Total Noncurrent Assets		10,657		18,783	
Total Assets	\$	470,303	\$	660,880	
LIABILITIES AND NET ASSETS					
Liabilities					
Accrued compensation and benefits	\$	77,419	\$	75,763	
Interfund payable Refundable advances		13,406 379,887		116,903 460,497	
retuituable auvaites	-	3/3,00/		400,497	
Total Liabilities		470,712		653,163	
Net Assets					
Net assets with donor restrictions		(409)		7,717	
Net assets without donor restrictions	-			#	
Total Net Assets		(409)		7,717	
Total Liabilities and Net Assets	\$	470,303	\$	660,880	

# FRESNO ECONOMIC OPPORTUNITIES COMMISSION RURAL CONSOLIDATED TRANSPORTATION AGENCY STATEMENTS OF ACTIVITIES FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	Year Ended June 30, 2022				
	Without Donor Restrictions	• • • • • • • • • • • • • • • • • • • •			
REVENUES AND SUPPORT			·		
Special transit fares	\$ =	\$ 557,146	\$ 557,146		
School bus service revenues	•	436,553	436,553		
Local transportation fund	•	557,470	557,470		
Net assets released from restrictions					
Satisfaction of acquisition restrictions	1,559,295	(1,559,295)			
Total Revenues and Support	1,559,295	(8,126)	1,551,169		
EXPENSES					
Program services	1,478,032	-	1,478,032		
General and administrative	73,137	<del></del>	73,137		
Total Expenses	1,551,169		1,551,169		
Excess Revenues over Expenses	8,126	(8,126)			
OTHER INCOME (EXPENSES)					
Depreciation of grant funded assets	(8,126)	:=0	(8,126)		
Total Other Income (Expenses)	(8,126)	- 20	(8,126)		
Change in Net Assets	18	(8,126)	(8,126)		
Net Assets at Beginning of Year		7,717	7,717		
Net Assets at End of Year	\$	\$ (409)	\$ (409)		

### FRESNO ECONOMIC OPPORTUNITIES COMMISSION RURAL CONSOLIDATED TRANSPORTATION AGENCY STATEMENTS OF ACTIVITIES (continued) FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	-	Year Ended June 30, 2021				
		Without Donor Restrictions		With Donor Restrictions		Total
REVENUES AND SUPPORT	-					
Special transit fares	\$	*	\$	578,437	\$	578,437
School bus service revenues		· ·		296,388		296,388
Local transportation fund		œ		129,728		129,728
Net assets released from restrictions						
Satisfaction of acquisition restrictions		1,069,971	-	(1,069,971)		=
Total Revenues and Support	a	1,069,971	-	(65,418)	2	1,004,553
EXPENSES						
Program services		973,068				973,068
General and administrative	_	31,894	-	<u>**</u>	_	31,894
Total Expenses	-	1,004,962		· 2		1,004,962
Excess Revenues over Expenses	£	65,009		(65,418)	:	(409)
OTHER INCOME (EXPENSES)						
Depreciation of grant funded assets	,	(65,009)	_		-	(65,009)
Total Other Income (Expenses)		(65,009)		<b>3</b>		(65,009)
Change in Net Assets		-		(65,418)		(65,418)
Net Assets at Beginning of Year	,		,,	73,135	_	73,135
Net Assets at End of Year	\$		\$	7,717	\$	7,717

### FRESNO ECONOMIC OPPORTUNITIES COMMISSION RURAL CONSOLIDATED TRANSPORTATION AGENCY STATEMENTS OF FUNCTIONAL EXPENSES FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

Yea	r	En	d	е	d	
lune	3	n	2	n	2	2

General and Administrative		Total Expenses
8	\$	610,436
		202,742
		362,295
*		198,488
*		21,664
2		67,317
2		9,105
		5,985
73,137	_	73,137
73,137	\$	1,551,169
	- - 73,137	73,137

### Year Ended June 30, 2021

						Total Expenses
Expenses:						
Labor	\$	350,125	\$	9	\$	350,125
Fringe benefits		141,341		ä		141,341
Services		118,337		=		118,337
Materials and supplies		87,065		=		87,065
Utilities		18,889		8		18,889
Insurance		46,508		₩		46,508
Purchased transportation		200,000		2		200,000
Miscellaneous expenses		6,237		8		6,237
Leases and rentals		4,566				4,566
Administrative expense	1		-	31,894		31,894
Total Expenses	\$	973,068	\$	31,894	\$	1,004,962

### FRESNO ECONOMIC OPPORTUNITIES COMMISSION RURAL CONSOLIDATED TRANSPORTATION AGENCY STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	Year Ended June 30, 2022		Year Ended June 30, 2021	
Cash Flows from Operating Activities				
Change in net assets	\$	(8,126)	\$	(65,418)
Adjustment to reconcile change in net assets to net				
cash provided by operating activities:				
Depreciation expense		8,126		65,009
Change in operating assets and liabilities:				
Accounts receivable		182,451		(89,792)
Accounts payable		(金)		5
Accrued compensation and benefits		1,656		2,266
Interfund payable		(103,497)		(358,407)
Refundable advances	_	(80,610)		446,342
Net cash provided by operating activities	1)=			<u></u>
Cash and Cash Equivalents, Beginning of Year		<u> </u>		
Cash and Cash Equivalents, End of Year	\$	/e:	\$	-

#### NOTE 1 – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

<u>Nature of Activities</u>: Fresno Economic Opportunities Commission (the "Agency") is a California non-profit organization formed in August 1965. The Agency is a local community human services agency that provides assistance to economically and socially disadvantaged persons in the Fresno County region through various types of health and welfare services and programs. The majority of the Agency's funding is supported by grants from federal, state, and local governments, with additional sources of revenues from fees for services, in-kind and donor contributions.

The Agency formed the Consolidated Transportation Service Agency ("CTSA") for the purpose of serving the transportation needs of Metropolitan and Rural Fresno County. The Agency, as co-designate with the Fresno County Rural Transit Agency ("FCRTA"), is the lead social service agency in administering the CTSA operations for the Rural Fresno County Area.

The CTSA is a program component of the Agency and was established to operate and administer various federal and state grant programs related to transportation services. In addition to the program audit of the CTSA contained herein, the Agency is audited on an organizational wide basis annually. Accordingly, the accompanying financial statements contain only the financial information and disclosures pertaining to the CTSA program. The Urban CTSA program has been reported separately.

As of July 1, 2021, the Board of Commissioners of the Fresno Economic Opportunities Commission authorized the Rural Consolidated Transportation Service Agency to become a transit operator under the Fresno Area Express (FAX) program, which consolidated the Agency's public transportation services and FAX's public transportation services into one regionalized public transportation agency. This consolidation is effective as of July 1, 2021, and as a result the Agency is no longer considered a direct TDA claimant. For the year ended June 30, 2022 and for future years FAX will directly receive TDA funding which is then allocated to the various operators under the FAX transportation system, including the Agency.

Basis of Accounting: Financial statement presentation follows the recommendations of the Financial Accounting Standards Board (FASB) in its Accounting Standards Update (ASU) 2016-14, Topic 958, Not-for-Profit Entities: Presentation of Financial Statements of Not-for-Profit Entities. Under ASU Topic 958, the Agency 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 Agency. 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 contributions, pledges, and other inflows of assets whose use by the Agency 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 Agency uses the accrual basis method of accounting in accordance with accounting principles generally accepted in the United States of America.

<u>Cash and Cash Equivalents</u>: For purposes of reporting the Statements of Cash Flows, the Agency 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. Restricted cash and cash equivalents, when applicable, consists of donations received designated for a specific use but not yet expended.

### NOTE 1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

<u>Accounts Receivable</u>: Accounts receivable are amounts due from various agencies and entities for services performed under fee for service contracts. Management considers all amounts to be fully collectible, and therefore no allowance for doubtful accounts related to accounts or grants receivables have been recorded in the accompanying financial statements.

<u>Property and Equipment</u>: 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 Agency funds are capitalized at cost and depreciated over the useful estimated lives of the asset 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 Statements of Activities. In the event of a contract termination, certain funding sources require title to property and equipment 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.

The estimated useful lives for the various types of assets are as follows:

Equipment

5 - 15 years

<u>Interfund Payable</u>: Certain costs are incurred by the Agency during the current period but are not paid until after the beginning of the next fiscal period. These costs are reported as payables in the financial statements. The Agency's Interfund Payable balances were \$13,406 and \$116,903 as of June 30, 2022 and 2021, respectively.

<u>Refundable Advances</u>: Transportation Development Act ("TDA") Local Transportation Funds received but not expended in the program year are deferred and carried forward to the subsequent year. Interest earned on carryover funds is included as current year revenues on the Statements of Activities.

<u>Support and Revenue</u>: The Agency receives support primarily through contributions received from various donors. Contributions received are recorded as without donor restrictions or with donor restrictions, depending on the existence and nature of any donor restrictions. Support that is not restricted by the donor is reported as an increase in net assets without donor restrictions. All other temporarily or permanently restricted donor support is reported as an increase in net assets with donor restrictions. When a restriction expires (that is when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statements of Activities as net assets released from restrictions.

The Agency follows the recommendations of FASB ASU 2018-18, Not-for-Profit Entities (Topic 958) – *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. Under this FASB ASU, the Agency accounts for contributions received and contributions made, whether as a contribution or an exchange transaction, and whether a contribution is conditional.

The Agency follows the guidance of FASB ASU No. 2014-09 (Topic 606), Revenue from Contracts with Customers. The update is to clarify the principles for recognizing revenue and to develop a common revenue standard for U.S. GAAP and IFRS and to establish the principles to report useful information to users of the financial statements about the nature, timing, and uncertainty of revenue from contracts with customers. The Agency follows this ASU in recording contract revenues.

## NOTE 1 – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

<u>Use of Estimates</u>: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of 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.

<u>Income Taxes</u>: The Agency 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 Agency is subject to taxation on any unrelated business income.

Allocation of Expenses: The costs of providing various programs and other activities have been summarized on a functional basis in the Statements of Activities and in the Statements of Functional Expenses. Expenses are charged to programs and supporting services on the basis of program costs. Supporting services costs include those expenses that are not directly identifiable with any specific function but provide for the overall support and direction of the Agency.

<u>Subsequent Events</u>: 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 the financial statements. Management has determined that no events require disclosure in accordance with accounting standards. These subsequent events have been evaluated through June 30, 2023, which is the date the financial statements were available to be issued.

## **NOTE 2 - PROPERTY AND EQUIPMENT**

Property and equipment activity for the years ended June 30, 2022 and 2021 were as follows:

	_	2022	2021
Equipment	\$	868,442	\$ 868,442
Total	_	868,442	 868,442
Less accumulated depreciation		857,785	849,659
Property and equipment, net	\$	10,657	\$ 18,783

Depreciation expense for the years ended June 30, 2022 and 2021 were \$8,126 and \$65,009, respectively. Depreciation expense includes general depreciation charged to programs, as presented within the miscellaneous expenses on the Statements of Functional Expenses, and depreciation of grant funded assets, as presented on the Statements of Activities.

### **NOTE 3 - RETIREMENT PLAN**

The Agency contributes to a defined contribution retirement plan which covers substantially all employees of the Agency. Generally, the Agency contributes an amount equal to five percent (5%) of the compensation earned by each eligible employee. Employer contributions are vested immediately. Annual contributions are disclosed in the Agency's organization-wide audit.

# **NOTE 4 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS**

The Agency's liquidity and availability of financial assets are reported on the Agency's annual audit. Rural CTSA's financial assets available for general expenditures within one year of the Statements of Financial Position date consists of accounts receivable.

# NOTE 5 – TRANSPORTATION DEVELOPMENT ACT REQUIREMENTS

<u>Section 6633</u>: Pursuant to Section 6633.2 of the California Administrative Code, the Agency is required to meet a passenger fare revenue recovery ratio of 55% for rural fixed services.

The ratios for the fiscal years ended June 30, 2022 and 2021 are 64.06% and 87.09% respectively. The Agency's passenger fare recovery ratio for the rural services with fixed routes is as follows for the fiscal years ended June 30, 2022 and 2021, respectively:

		2022		2021
Allowable TDA Fare Reveunes: Special Transit Fares School Bus Revenue	\$	557,146 436,553	\$	578,437 296,388
Fare Revenue	\$	993,699	\$	874,825
Total Operating Expenses	\$	1,559,295	\$	1,069,971
Allowable TDA Adjustments: Depreciation	n====	(8,126)	_	(65,009)
Net Operating Expenses	\$	1,551,169	\$	1,004,962
Fare Revenue Ratio		64.06%		87.05%
Ratio of Local Support Revenues to Operating Costs Minus Exclusions		66.86%		89.94%

# **NOTE 6 – REFUNDABLE ADVANCES**

Refundable advances of the Agency for the year ended June 30, 2022 is as follows:

	2022					
	O	perations	Ca	pital		Total
Amount approved and allocated by						
Fresno Council of Governments (4.5 LTF Funds)	\$	476,860	\$	*	\$	476,860
Carryover available	_	460,497			÷ <u>-</u>	460,497
Total allocation		937,357		ě		937,357
Net reimbursable costs submitted						
by the Agency Rural CTSA	_	557,470				557,470
Net amount disbursed during the year		557,470			(r) <del></del>	557,470
Amount available for carryover	\$	379,887	\$	-	\$	379,887

Refundable advances of the Agency for the year ended June 30, 2021 is as follows:

	2021						
	<b>Operations</b>		ons Capital			Total	
Amount approved and allocated by							
Fresno Council of Governments (4.5 LTF Funds)	\$	576,070	\$	-	\$	576,070	
Carryover available		87,652		-		87,652	
Prior period adjustment		(73,497)		<u> </u>	20	(73,497)	
Total allocation		590,225		_ ×	95	590,225	
Net reimbursable costs submitted							
by the Agency Rural CTSA	_	129,728		ê		129,728	
Net amount disbursed during the year		129,728		F_		129,728	
Amount available for carryover	\$	460,497	\$	<u>u</u>	\$	460,497	

# NOTE 7 – ECONOMIC DEPENDENCY

The TDA Fund of the Agency received a significant amount of its funding from one source, by Section 99400(a) of the Public Utilities Code. The total amount of funding received from the Public Utilities Code was \$557,470 and \$129,728, or 40.29% and 12.91%, of the total funding for the years ending June 30, 2022 and 2021, respectively. The Agency is thus subject to possible risk of reductions in services and/or closure due to potential future changes of Section 99400(a) of the Public Utilities Code.

# **NOTE 8 – COMMITMENTS AND 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 action that may be taken by the governmental authorities to contain the outbreak or to treat its impact are uncertain. A vaccination has been created and is being administered throughout the state, including the Agency's service area. The ultimate impact of COVID-19 on the operations and finances of the Agency is unknown.



# 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 AND THE TRANSPORTATION DEVELOPMENT ACT

To the Board of Commissioners of the 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's Rural Consolidated Transportation Service Agency (the Agency), which comprise the statements of financial position as of and for the years ended June 30, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated June 30, 2023.

### **Report on Internal Control over Financial Reporting**

In planning and performing our audits of the financial statements, we considered the Agency'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 Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency'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 Agency'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 financial statements.

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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* or the Transportation Development Act.

# **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 Agency's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* and the Transportation Development Act in considering the Agency's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**HUDSON HENDERSON & COMPANY, INC.** 

Hudson Handerson & Company, Inc.

Fresno, California June 30, 2023

# FRESNO ECONOMIC OPPORTUNITIES COMMISSION

# RURAL CONSOLIDATED TRANSPORTATION SERVICE AGENCY

FINDINGS AND QUESTIONED COSTS

# FRESNO ECONOMIC OPPORTUNITIES COMMISSION RURAL CONSOLIDATED TRANSPORTATION AGENCY 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:	Unmo	odified	
Internal control over financial reporting			
<ul> <li>Material weakness identified?</li> </ul>	 Yes	X	No
<ul> <li>Significant deficiency(ies) identified that are not considered to be material weaknesses?</li> </ul>	Yes	X	No
Noncompliance material to financial statements noted?	Yes	Х	No

# FRESNO ECONOMIC OPPORTUNITIES COMMISSION RURAL CONSOLIDATED TRANSPORTATION AGENCY SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued) FOR THE YEAR ENDED JUNE 30, 2022

# **SECTION II – FINANCIAL STATEMENT FINDINGS**

There are no financial statements 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 Transportation Development Act Audit Guide.

# FRESNO ECONOMIC OPPORTUNITIES COMMISSION RURAL CONSOLIDATED TRANSPORTATION AGENCY 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 Agency's financial statements, we identified material misstatements in the Agency'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, as well as adjustments in the refundable advances and revenue balances.

# 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 Agency activities and/or funds.

### Cause:

The Agency 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, refundable advances and revenue balances to ensure proper presentation in accordance with generally accepted accounting standards.

# Recommendation:

We recommend that the Agency 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.

### **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 Transportation Development Act Audit Guide.

# FRESNO ECONOMIC OPPORTUNITIES COMMISSION PENSION PLAN

FINANCIAL STATEMENTS
AND
SUPPLEMENTAL SCHEDULE

FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

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### **INDEPENDENT AUDITORS' REPORT**

To the Pension Committee of the Fresno Economic Opportunities Commission

### Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed an audit of the accompanying financial statements of the Fresno Economic Opportunities Commission Pension Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statement of net assets available for benefits as of December 31, 2021, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

## **Opinion**

In our opinion, based on our audit and on the procedures performed as described in the Auditors' Responsibilities for the Audit of the Financial Statements section—

- the amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the financial statements referred to above related to assets held by and certified to by a
  qualified institution agrees to, or is derived from, in all material respects, the information prepared and
  certified by an institution that management determined meets the requirements of ERISA Section
  103(a)(3)(C).

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### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 Plan 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 ERISA Section 103(a)(3)(C) audit opinion.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, 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. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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 Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments; administering the plan; and determining that the plan's transactions that are presented and disclosed in the financial statements are in conformity with the plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

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

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, 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 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, 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 Plan'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 Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

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.

# Supplemental Schedule Required by ERISA

The supplemental schedule of Schedule H, Line 4i – Schedule of Assets (Held at End of Year) is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. 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 included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to 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 generally accepted auditing standards. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

### In our opinion—

- the form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the supplemental schedule related to assets held by and certified to by a qualified
  institution agrees to or is derived from, in all material respects, the information prepared and certified by
  an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

**HUDSON HENDERSON & COMPANY, INC.** 

Hudson Harderson & Company, Inc.

Fresno, California August 11, 2023



#### INDEPENDENT AUDITORS' REPORT

To the Pension Committee of the Fresno Economic Opportunities Commission 403(b) Plan

### **Report on the Financial Statements**

We were engaged to audit the accompanying financial statements of the Fresno Economic Opportunities Commission 403(b) Plan (the Plan), which comprise the statement of net assets available for benefits as of December 31, 2020, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

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

## **Auditors' Responsibility**

Our responsibility is to express an opinion on the 2020 financial statement based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

# **Basis for Disclaimer of Opinion**

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by State Street Bank and Trust Company, the custodian of the Plan, except for comparing the information with the related information included in the financial statement. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the custodian as of and for the year ended December 31, 2020, that the information provided to the plan administrator by the custodian is complete and accurate.

### **Disclaimer of Opinion**

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the 2020 financial statement. Accordingly, we do not express an opinion on the 2020 financial statement.

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# Report on Form and Content in Compliance With DOL Rules and Regulations for 2020 Financial Statement

The form and content of the information included in the 2020 financial statement, other than that derived from the information certified by the asset custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

**HUDSON HENDERSON & COMPANY, INC.** 

Hudson Harderson & Company, Inc.

Fresno, California August 11, 2023

# FRESNO ECONOMIC OPPORTUNITIES COMMISSION PENSION PLAN STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS DECEMBER 31, 2021 AND 2020

ASSETS	2021	2020
Investments:		
Investments at fair value	\$ 41,413,056	\$ 39,484,822
Investments at contract value	528,094	563,917
Total investments	41,941,150	40,048,739
Receivables:		
Employer contributions	1,457	69,947
Total receivables	1,457	69,947
Total assets	41,942,607	40,118,686
LIABILITIES		
None		
Total liabilities	· <u> </u>	
Net Assets Available for Benefits	\$ 41,942,607	\$ 40,118,686

# FRESNO ECONOMIC OPPORTUNITIES COMMISSION PENSION PLAN STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	2021	2020	
Additions to net assets attributed to:			
Investment income:			
Net appreciation in fair			
value of investments	\$ 3,279,922	\$ 3,984,885	
Interest	12,589	15,553	
Dividends	1,720,805	970,077	
Total investment income	5,013,316	4,970,515	
Less investment expenses	88,417	90,944	
Total investment income, net	4,924,899	4,879,571	
Contributions:			
Employer	1,716,046	1,694,543	
Total contributions	1,716,046	1,694,543	
Total additions	6,640,945	6,574,114	
Deductions from net assets attributed to:			
Benefits paid to participants	4,678,122	3,218,070	
Administrative expenses	138,902	120,363	
Total deductions	4,817,024	3,338,433	
Netincrease	1,823,921	3,235,681	
Net assets available for benefits:			
Beginning of Year	40,118,686	36,883,005	
End of Year	\$ 41,942,607	\$ 40,118,686	

The accompanying notes are integral part of the financial statements.

#### NOTE 1 - DESCRIPTION OF PLAN

The following description of the Fresno Economic Opportunities Commission Pension Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General: The Plan is a defined contribution plan covering eligible employees of Fresno Economic Opportunities Commission (Fresno EOC) who have completed one year of service with at least 1,000 hours worked and are age 21 or older. The Plan was initially established on December 30, 1980. The Plan was amended and restated on April 1, 2016. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan's Pension Committee is responsible for the oversight of the Plan and the appropriateness of the Plan's investment offerings.

<u>Contributions</u>: Fresno EOC contributes to the Plan an amount equal to five percent of eligible employees' compensation during the Plan year.

<u>Participant Accounts</u>: Each participant's account is credited with the Employer's contributions and an allocation of Plan earnings. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

An individual account is maintained for each participant, which includes the following components:

- 1. Employer contributions
- 2. The participant's pro rata share of net investment income
- 3. The participant's pro rata share of plan expenses
- 4. Deductions for benefits paid to participants

Vesting: Participants are vested immediately in the employer contributions plus actual earnings thereon.

Participant Loans: The Plan does not permit loans to participants.

<u>Payment of Benefits</u>: On termination of service due to death, disability, or retirement at the normal retirement age of 65, a participant may elect to receive the value of the vested interest in his or her account as a lump-sum distribution, installment payments, or qualified survivor annuity.

Benefit payments for active employees that cease to participate in the Plan by reason of total or permanent disability will be paid in the same manner as the retirement benefit.

If an active employee dies before normal retirement age, the accrued benefit and death benefits payable under any policies of life insurance held for the employee's benefit shall be paid to the surviving spouse in the form of a qualified pre-retirement survivor annuity. If the qualified pre-retirement survivor annuity has been effectively waived, accrued benefits shall be paid to the designated beneficiary in monthly payments over the beneficiary's life expectancy, or in a lump sum if the employee previously elected this form of benefit payment.

The Plan will make involuntary cash outs of account balances of terminated vested participants of \$1,000 or less. Eligible Rollover Distributions of account balances greater than \$1,000 but less than \$5,000 will be subject to the automatic rollover requirement.

The Plan does not permit in-service distributions and Safe and Non-Safe Harbor Hardship withdrawals.

<u>Forfeited Accounts</u>: The balance in each employee's account is 100% non-forfeitable,

### **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Basis of Accounting: The financial statements of the Plan are prepared using the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

<u>Use of Estimates</u>: The preparation of financial statements in conformity with generally accepted accounting principles generally accepted in the United States of America requires the Plan administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein. Actual results could differ from those estimates.

<u>Investment Valuation and Income Recognition</u>: Investments are reported at fair value, except for fully benefit-response investment contracts, which are reported at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's trustees determine the Plan's valuation policies utilizing information provided by the investment advisors and custodian. See Note 5 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on an accrual basis. Dividends are recorded on the ex-dividend date. Mutual fund unit values are established by dividing the net value of each fund by the number of units outstanding on the valuation date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits: Benefits are recorded when paid.

Administrative Expenses: Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Plan sponsor. Expenses that are paid by the Plan sponsor are excluded from these financial statements. Certain fees related to the administration of the Plan are charged directly to the participant's account and are included in administrative expenses. Certain fees related to investment advisory services to the Plan are charged directly to the Participant's account and are included in investment expenses. Other investment-related expenses are included in net appreciation (depreciation) in the fair value of investments.

<u>Subsequent Events</u>: 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 the financial statements. Management has determined that no events require disclosures in accordance with accounting standards. These subsequent events have been evaluated through August 11, 2023, the date which the financials were available to be issued.

### NOTE 3 - INFORMATION PREPARED AND CERTIFIED BY CUSTODIAN

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosures under ERISA. Accordingly, State Street Bank and Trust Company, the custodian of the Plan, has certified as being complete and accurate the investments on the Statements of Net Assets Available for Benefits, the investment activity reflected in the Statements of Changes in Net Assets Available for Benefits, and the investment information included in the supplemental schedule, Schedule H, Line 4i – Schedule of Assets (Held at End of Year) of the financial statements as of and for years ended December 31, 2021 and 2020. Accordingly, as permitted under such election, the Plan administrator instructed the Plan's independent auditors not to perform any additional auditing procedures with respect to the information certified as complete and accurate by the Plan's custodian for their respective periods.

# NOTE 3 - INFORMATION PREPARED AND CERTIFIED BY CUSTODIAN (continued)

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified to as complete and accurate by the custodian:

	2021	2020
Investments at fair value	\$ 41,413,056	\$ 39,484,822
Investment at contract value	\$ 528,094	\$ 563,917
Investment income:		
Net appreciation in fair value of investments	\$ 3,279,922	\$ 3,984,885
Interest	\$ 12,589	\$ 15,553
Dividends	\$ 1,720,805	\$ 970,077

#### **NOTE 4 - INVESTMENTS**

The Plan provides that contributions to the Plan will be invested in certain individual programs offered by State Street Bank and Trust Company and as directed by each participant. Participants may change their investment options as desired.

### **NOTE 5 – FAIR VALUE MEASUREMENTS**

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, Fair Value Measurements and Disclosures, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

- Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- Level 2 Inputs to the valuation methodology include:
  - quoted prices for similar assets or liabilities in active markets;
  - quoted prices for identical or similar assets or liabilities in inactive markets;
  - inputs other than quoted prices that are observable for the asset or liability;
  - inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

# NOTE 5 - FAIR VALUE MEASUREMENTS (continued)

The assets or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2021 and 2020 and there have been no transfers between levels during the years ended December 31, 2021 and 2020.

Mutual funds: Valued at the net asset value (NAV) of shares held by the Plan at year end.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table lists assets at fair value as of December 31, 2021 and 2020:

December 31, 2021	Level 1	Le	evel 2	. <u>Le</u>	vel 3	Total
Mutual funds	\$ 41,413,056	\$		\$		\$ 41,413,056
Total investments at fair value	\$ 41,413,056	\$		\$	<u>.</u>	\$ 41,413,056
December 31, 2020	Level 1	Le	evel 2	Le	vel 3	Total
December 31, 2020  Mutual funds	\$ 39,484,822	Le	evel 2	Le	evel 3	**Total \$ 39,484,822

# NOTE 6 – RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

Parties in interest are defined under Department of Labor regulations as any fiduciary of the Plan, any party rendering service to the Plan, the employer, and certain others. At December 31, 2021 and 2020, State Street Bank and Trust Company was the custodian of the Plan investments and, therefore, these investments qualify as party-in-interest investments. Certain Plan investments are managed by State Street Bank and Trust Company, and therefore, these transactions qualify as party-in-interest transactions. Transamerica Retirement Solutions is the Plan's broker and qualifies as a party-in-interest with respect to the investments managed by Transamerica Retirement Solutions. Fees incurred by the Plan for investment and management services by State Street Bank and Trust Company and Transamerica Retirement Solutions were \$138,902 and \$120,363 for the years ended December 31, 2021 and 2020, respectively.

There were no transactions with any parties-in-interest that would be considered prohibited transactions by DOL regulations.

#### **NOTE 7 – PLAN TERMINATION**

Although it has not expressed any intent to do so, Fresno EOC has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

#### **NOTE 8 – TAX STATUS**

The Internal Revenue Service has provided a favorable determination to Fresno EOC in a letter dated January 3, 1994, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code. Furthermore, the Internal Revenue Service has provided a favorable determination in a letter dated March 31, 2014, that the form of the plan provided by the volume submitter is designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and therefore believe that the Plan is qualified, and the related trust is tax-exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the taxing authorities. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2021 and 2020, there are 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 Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examination for years prior to 2018.

# NOTE 9 – GUARANTEED INVESTMENT CONTRACT

The Plan entered into a fully benefit-responsive guaranteed investment contract with an insurance company. The insurance company maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

Because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. The guaranteed investment contract is presented on the face of the Statements of Net Assets Available for Benefits at contract value. Contract value, as reported to the Plan by the insurance company, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The contract value of the investment contract at December 31, 2021 and 2020, was \$528,094 and \$563,917, respectively.

### NOTE 9 – GUARANTEED INVESTMENT CONTRACT (continued)

Certain events limit the Plan's ability to transact at contract value with the insurance company. Such events include the following: (a) amendments to the plan documents (including complete and partial plan termination or merger with another plan) or (b) bankruptcy of the plan sponsor or plan sponsor events that cause significant withdrawal from the plan. The Plan administrator does not believe that any events that would limit the Plan's ability to transact at contract value with Plan participants or the issuer are probable of occurring.

The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

### **NOTE 10 – RISKS AND UNCERTAINTIES**

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

#### **NOTE 11 – CONTINGENCIES**

<u>Coronavirus Pandemic</u>: 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 governmental authorities to contain the outbreak or to treat its impact are uncertain. A vaccine has been created and is being administered throughout the state. The ultimate impact of COVID-19 on the Plan is unknown.

# FRESNO ECONOMIC OPPORTUNITIES COMMISSION PENSION PLAN

**SUPPLEMENTAL SCHEDULE** 

# FRESNO ECONOMIC OPPORTUNITIES COMMISSION PENSION PLAN SCHEDULE H, Line 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR) DECEMBER 31, 2021

# Employer Identification # 94-1606519

Plan Number 001

	(b) Identity of Issuer, Borrower, Lessor, or	(c) Description of Investment including Maturity Date,		(e) Current
<u>(a)</u>	Similar Party	Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	Value
	American Beacon	American Beacon Intn'l Equities R5	**	\$ 147,447
	American Funds	American Funds American Balanced R6	**	212,123
	American Funds	American Funds New Perspective R6	**	417,708
	American Funds	American Funds New World R6	**	861
	Calvert	Calvert Small Cap I	**	356
	Calvert	Calvert US Lg cp Core Responsible Idx I	**	22,135
	Eaton Vance	Eaton Vance High Inc Opp I	**	3,808
	Fidelity	Fidelity Total Bond	**	399,035
	Goldman Sachs	Goldman Sachs Intl Sm cp Insights I	**	583
	JPMorgan	JPMorgan Mid Cap Growth R6	**	177,752
	Pax World	Pax World GI Envrnmntl Mkt Instl	**	47,424
	PIMCO	PIMCO Income Instl	**	102,968
	PIMCO	PIMCO Intl Bond (USD-Hdg) Instl	**	20,318
	PIMCO	PIMCO RealPath Blend 2025 Instl	**	5,512,969
	PIMCO	PIMCO RealPath Blend 2030 Instl	**	6,006,059
	PIMCO	PIMCO RealPath Blend 2035 Instl	**	5,770,946
	PIMCO	PIMCO RealPath Blend 2040 Instl	**	4,738,551
	PIMCO	PIMCO RealPath Blend 2045 Instl	**	2,840,406
	PIMCO	PIMCO RealPath Blend 2050 Instl	**	1,185,212
	PIMCO	PIMCO RealPath Blend 2055 Instl	**	505,073
	PIMCO	PIMCO RealPath Blend 2060 Instl	**	94,339
	PIMCO	PIMCO Real Path Blend Income Instl	**	11,169,602
	Pimco	PIMCO StocksPLUS Small Inst	**	98,837
*	State Street	State Street Instl US Govt Money Market Premier	**	55
	T. Rowe Price	T. Rowe Price QM US Small-Cap Gr Eq	**	115,796
	T. Rowe Price	T. Rowe Price Spectrum Mod Gr Alloc	**	287
	Vanguard	Vanguard 500 Index Adm	**	451,529
	Vanguard	Vanguard Equity Income Adm	**	322,044
	Vanguard	Vanguard Growth Index Adm	**	122,377
	Vanguard	Vanguard LifeStrategy Consv Gr	**	122,900
	Vanguard	Vanguard Mid Cap Value Index Adm	**	254,741
	Vanguard	Vanguard Small Cap Value Index Adm	**	101,273
	Vanguard	Vanguard Strategic Equity	**	23,808
	Vanguard	Vanguard Total Intl Stock Index Adm	**	423,734
	Standard	Standard Stable Asset Fund II	**	528,094
				\$ 41,941,150

<sup>\*</sup>Indicates a party-in-interest, as defined by ERISA

<sup>\*</sup> Cost information not required as per Special Rule for certain participant directed transactions

# FRESNO ECONOMIC OPPORTUNITIES COMMISSION 403(b) PLAN

FINANCIAL STATEMENTS
AND
SUPPLEMENTAL SCHEDULES

FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

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#### INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of the Fresno Economic Opportunities Commission 403(b) Plan

### Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed an audit of the accompanying financial statements of the Fresno Economic Opportunities 403(b) Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statement of net assets available for benefits as of December 31, 2021, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

## **Opinion**

In our opinion, based on our audit and on the procedures performed as described in the Auditors' Responsibilities for the Audit of the Financial Statements section—

- the amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the financial statements referred to above related to assets held by and certified to by a
  qualified institution agrees to, or is derived from, in all material respects, the information prepared and
  certified by an institution that management determined meets the requirements of ERISA Section
  103(a)(3)(C).

### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 Plan 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 ERISA Section 103(a)(3)(C) audit opinion.

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## Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, 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. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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 Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments; administering the plan; and determining that the plan's transactions that are presented and disclosed in the financial statements are in conformity with the plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

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

Except as described in the Scope and Nature of the ERISA Section 103(a)(C) Audit section of our report, 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 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, 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 Plan'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 Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

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.

# **Supplemental Schedules Required by ERISA**

The supplemental schedules of Schedule H, Line 4a – Schedule of Delinquent Participant Contributions and Schedule H, Line 4i – Schedule of Assets (Held at End of Year) are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. 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 included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to 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 generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

# In our opinion-

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the supplemental schedules related to assets held by and certified to by a qualified
  institution agrees to or is derived from, in all material respects, the information prepared and certified by
  an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

**HUDSON HENDERSON & COMPANY, INC.** 

Hudson Harderson & Company, Inc.

Fresno, California August 11, 2023



#### INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of the Fresno Economic Opportunities Commission 403(b) Plan

### **Report on the Financial Statements**

We were engaged to audit the accompanying financial statement of the Fresno Economic Opportunities Commission 403(b) Plan (the Plan), which comprise the statement of net assets available for benefits as of December 31, 2020, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

## **Management's Responsibility for the Financial Statements**

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

# **Auditors' Responsibility**

Our responsibility is to express an opinion on the 2020 financial statement based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

### **Basis for Disclaimer of Opinion**

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by State Street Bank and Trust Company, the custodian of the Plan, except for comparing the information with the related information included in the financial statement. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the custodian as of and for the year ended December 31, 2020, that the information provided to the plan administrator by the custodian is complete and accurate.

## **Disclaimer of Opinion**

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the 2020 financial statement. Accordingly, we do not express an opinion on the 2020 financial statement.

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# Report on Form and Content in Compliance With DOL Rules and Regulations for 2020 Financial Statement

The form and content of the information included in the 2020 financial statement, other than that derived from the information certified by the asset custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

**HUDSON HENDERSON & COMPANY, INC.** 

Hudson Harderson & Company, Inc.

Fresno, California August 11, 2023

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# FRESNO ECONOMIC OPPORTUNITIES COMMISSION 403(b) PLAN STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS DECEMBER 31, 2021 AND 2020

# **ASSETS**

	2021	2020
Investments:		
Investments at fair value	\$ 6,909,566	\$ 5,742,828
Investments at contract value	606,079	382,812
Total investments	7,515,645	6,125,640
Receivables:		
Participant contributions	<b>≡</b> 8	55,252
Notes receivable from participants	16,916	26,413
Other receivable	136	178
Total receivables	17,052	81,843
Total assets	7,532,697	6,207,483
LIABILITIES		
None	<u> </u>	(4)
Total liabilities	<u>=</u> ,	
Net assets available for benefits	\$ 7,532,697	\$ 6,207,483

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

# FRESNO ECONOMIC OPPORTUNITIES COMMISSION 403(b) PLAN STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	2021	2020
Additions to net assets attributed to:		
Investment income:		
Net appreciation (depreciation) in fair		
value of investments	\$ 629,674	\$ 615,992
Interest	12,565	8,615
Dividends	246,111	117,517
Total investment income (loss)	888,350	742,124
Less investment expenses	14,635	11,864
Total investment income (loss), net	873,715	730,260
Interest income on notes receivable	771	1,230
Contributions:		
Participant	1,117,604	1,193,938
Rollover	186,998	62,966
Total contributions	1,304,602	1,256,904
Total additions	2,179,088	1,988,394
Deductions from net assets attributed to:		
Benefits paid to participants	820,652	169,894
Administrative expenses	33,222	18,053
Total deductions	853,874	187,947
Net increase (decrease) in net assets available for benefits	1,325,214	1,800,447
Net assets available for benefits:		
Beginning of year	6,207,483	4,407,036
End of year	\$ 7,532,697	\$ 6,207,483

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

### NOTE 1 - DESCRIPTION OF PLAN

The following description of the Fresno Economic Opportunities Commission 403(b) Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

<u>General</u>: The Plan is a defined contribution plan covering eligible employees of Fresno Economic Opportunities Commission (the Organization) who work more than 20 hours per week and are not students performing services as defined in the Plan. Participants are eligible to make elective deferrals beginning on their hire date. The Administrative Committee is responsible for oversight of the Plan, determining the appropriateness for the Plan's investment offerings, and monitors investment performance. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

<u>Contributions</u>: Each year, participants may contribute a portion of pre-tax annual compensation and after-tax contributions up to the maximum amount allowable under Internal Revenue Service limits, as defined in the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollovers). Participants direct the investment of their contributions into various investment options offered by the Plan.

Participant Accounts: Each participant's account is credited with the participant's contributions and an allocation of Plan earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting: Participants are vested immediately in their contributions plus actual earnings thereon.

Notes Receivable from Participants: Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50 percent of their account balance. The loans are secured by the balance in the participant's account and currently bear an interest rate between 4.25 to 6.50 percent, which is commensurate with local prevailing rates as determined quarterly by the Plan administrator. Principal and interest is paid directly by the participants via coupon payments.

<u>Payment of Benefits</u>: On termination of service due to death, disability, or retirement, a participant may elect to receive a lump-sum amount equal to the value of the participant's vested interest in their account.

If a mandatory payment is being made to a participant because his or her vested account balance in the Plan is more than \$1,000 but less than \$5,000, then the Plan will automatically roll over the distribution to an IRA if the participant does not make an affirmative election to either receive a rollover or a distribution.

Withdrawals from financial hardships are permitted provided they meet regulations prescribed by the Internal Revenue Service and are for severe and immediate financial need, as described in the Plan.

Forfeited Accounts: There are no forfeited amounts as participants are fully and immediately vested.

#### **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Accounting Method: The accompanying financial statements have been presented on the accrual basis of accounting.

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsible investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Statements of Changes in Net Assets Available for Benefits are prepared using the contract value basis for fully benefit-responsive investment contracts.

<u>Estimates</u>: The preparation of financial statements in conformity with generally accepted 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 changes therein and disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

<u>Investment Valuation and Income Recognition</u>: Investments are reported at fair value, except for fully benefit-response investment contracts, which are reported at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's management determines the Plan's valuation policies utilizing information provided by Transamerica. See Note 4 for discussion of fair value measurements.

Purchases and sale of securities are recorded on a trade-date basis. Interest income is recorded on an accrual basis. Dividends are recorded on the ex-dividend date. Mutual fund unit values are established by dividing the net value of each fund by the number of units outstanding on the valuation date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits: Benefits are recorded when paid.

Administrative Costs: Certain administrative costs are being paid for, on behalf of the Plan, by the Organization. Expenses that are paid by the Organization are excluded from these financial statements. Expenses relating to specific participant transactions (i.e., notes receivable) are charged directly against the appropriate participant's account. Investment-related expenses are included in net appreciation (depreciation) in fair value of investments. Total expenses paid for by the Plan during the years ended December 31, 2021 and 2020 totaled \$33,222 and \$18,053, respectively.

Notes Receivable from Participants: Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on an accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2021 and 2020. If a participant ceases to make loan repayments and the Plan administrator deems the participant loan to be in default, the participant loan balance is reduced and reclassified to a distribution. During the years ended December 31, 2021 and 2020, notes receivable from participants totaling \$5,329 and \$9,886, respectively, were in default and reclassified as distributions.

<u>Subsequent Events</u>: 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 the financial statements. Management has determined no such events require disclosure in accordance with accounting standards. These subsequent events have been evaluated through August 11, 2023, which is the date the financial statements were available to be issued.

### NOTE 3 - INFORMATION CERTIFIED BY THE ASSET CUSTODIAN

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosures under ERISA. Accordingly, State Street Bank and Trust Company, the custodian of the Plan, has certified as being complete and accurate the investments on the Statements of Net Assets Available for Benefits, the investment activity reflected in the Statements of Changes in Net Assets Available for Benefits, and the investment information included in the supplemental schedule, Schedule H, Line 4i – Schedule of Assets (Held at End of Year) of the financial statements as of and for years ended December 31, 2021 and 2020. Accordingly, as permitted under such election, the Plan administrator instructed the Plan's independent auditors not to perform any additional auditing procedures with respect to the information certified as complete and accurate by the Plan's custodian for their respective periods. The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified to as complete and accurate by the custodian:

	-	2021	_	2020
Investments at fair value	\$	6,909,566	\$	5,742,828
Investments at contract value	\$	606,079	\$	382,812
Investment income:				
Net appreciation (depreciation) in fair value of instruments	\$	629,674	\$	615,992
Interest	\$	12,565	\$	8,615
Dividends	\$	246,111	\$	117,517
Interest income on notes receivable	\$	771	\$	1,230

### **NOTE 4 – FAIR VALUE MEASUREMENTS**

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, Fair Value Measurements and Disclosures, delivers the framework which provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described as follows:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

### NOTE 4 – FAIR VALUE MEASUREMENTS (continued)

The assets or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2021 and 2020 and there have been no transfers between levels during the years ended December 31, 2021 and 2020.

Mutual funds: Valued at the net asset value (NAV) of shares held by the Plan at year end.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth by level, within the fair value hierarchy, the Plan's investments measured at fair value on a recurring basis as of December 31, 2021 and 2020:

December 31, 2021	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 6,909,566	\$ -	\$ -	\$ 6,909,566
Total investments at fair value	\$ 6,909,566	\$ -	\$ -	\$ 6,909,566
December 31, 2020	Level 1	Level 2	Level 3	Total
December 31, 2020  Mutual funds	\$ 5,742,828	Level 2	Level 3	* 5,742,828

### **NOTE 5 – GUARANTEED INVESTMENT CONTRACT**

The Plan entered into a fully benefit-responsive guaranteed investment contract with an insurance company. The insurance company maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

Because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. The guaranteed investment contract is presented on the face of the Statements of Net Assets Available for Benefits at contract value. Contract value, as reported to the Plan by the insurance company, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The contract value of the investment contract at December 31, 2021 and 2020, was \$606,079 and \$382,812, respectively.

### NOTE 5 – GUARANTEED INVESTMENT CONTRACT (continued)

Certain events limit the Plan's ability to transact at contract value with the insurance company. Such events include the following: (a) amendments to the plan documents (including complete and partial plan termination or merger with another plan) or (b) bankruptcy of the plan sponsor or plan sponsor events that cause significant withdrawal from the plan. The Plan administrator does not believe that any events that would limit the Plan's ability to transact at contract value with Plan participants or the issuer are probable of occurring.

The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

#### **NOTE 6 – PARTY-IN-INTEREST TRANSACTIONS**

During the year ended December 31, 2021, the Plan sponsor did not remit certain participant contributions to the Plan in a timely manner, as defined by ERISA. These instances will be corrected during the year ended December 31, 2023. These contributions are considered non-exempt party-in-interest transactions. It is the responsibility of management to estimate the lost income associated with the delay in contributions. These non-exempt transactions do not affect the tax status determination of the Plan.

Certain Plan investments are managed by State Street Bank and Trust Company. State Street Bank and Trust Company is the custodian as defined by the Plan, and therefore, these transactions qualify as party-in-interest transactions. Transamerica Retirement Solutions is the Plan's broker and qualifies as a party-in-interest with respect to the investments managed by Transamerica Retirement Solutions. Fees incurred by the Plan for investment and management services by State Street Bank and Trust Company and Transamerica Retirement Solutions were \$33,222 and \$18,053 for the years ended December 31, 2021 and 2020, respectively.

There were no transactions with any parties-in-interest that would be considered prohibited transactions by DOL regulations.

### **NOTE 7 – PLAN TERMINATION**

Although it has not expressed any intent to do so, the Organization has the right under the Plan, at any time, to terminate the Plan subject to the provisions of ERISA.

### **NOTE 8 - TAX STATUS**

403(b) plans currently are not required to submit plans to the Internal Revenue Services for determination, however, Plan management believes the Plan is designed in accordance with applicable sections of the Internal Revenue Code (IRC). Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the taxing authorities. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded as of December 31, 2021 and 2020, there are 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 Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2018.

### **NOTE 9 – RISKS AND UNCERTAINTIES**

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

### **NOTE 10 – CONTINGENCIES**

<u>Coronavirus Pandemic</u>: 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 governmental authorities to contain the outbreak or to treat its impact are uncertain. A vaccine has been created and is being administered throughout the state. The ultimate impact of COVID-19 on the Plan is unknown.

# FRESNO ECONOMIC OPPORTUNITIES COMMISSION 403(b) PLAN

**SUPPLEMENTAL SCHEDULES** 

FOR THE YEAR ENDED DECEMBER 31, 2021

# FRESNO ECONOMIC OPPORTUNITIES COMMISSION 403(b) PLAN SCHEDULE H, LINE 4a – SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS FOR THE YEAR ENDED DECEMBER 31, 2021

Employer Identification # 94-1606519

Plan Number 002

Participant Co Transferred		Total	that Constitu	ites None	empt	Prohib	oited Tr	ansactions	Tota	l Fully
Check her Participa Repayments a	nt Loan		butions Not rrected	Contributions Corrected Outside VFCP		Pendi	Contributions Pending Correction in VFCP		Corrected Under VFCP and PTE 2002-51	
\$	284,516	\$		\$			\$	284,516	\$	-

# FRESNO ECONOMIC OPPORTUNITIES COMMISSION 403(b) PLAN SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR) DECEMBER 31, 2021

Employer Identification # 94-1606519

Plan Number 002

	(b) Identity of Issuer, Borrower, Lessor, or	(c) Description of Investment including Maturity Date, Rate of Interest, Collateral, Par or Maturity		(e) Current
(a)	Similar Party	Value	(d) Cost	Value
· ·	Standard	Standard Stable Asset Fund II	**	\$ 606,079
	American Beacon	American Beacon Intn'l Equities R5	**	72,921
	American Funds	American Funds American Balanced R6	**	62,698
	American Funds	American Funds New Perspective R6	**	174,594
	American Funds	American Funds New World R6	**	13,218
	Calvert	Calvert Small Cap I	**	7,328
	Calvert	Calvert US Lg cp Core Responsible Idx I	**	38,479
	Eaton Vance	Eaton Vance High Inc Opp I	**	3,843
	Fidelity	Fidelity Total Bond	**	144,420
	Goldman Sachs	Goldman Sachs Intl Sm cp Insights I	**	10,960
	JPMorgan	JPMorgan Mid Cap Growth R6	**	89,798
	Pax World	Pax World GI Envrnmntl Mkt Instl	**	34,668
	PIMCO	PIMCO Income Instl	**	48,772
	PIMCO	PIMCO Intl Bond (USD-Hdg) Instl	**	9,966
	PIMCO	PIMCO Real Path Blend 2025 Instl	**	588,955
	PIMCO	PIMCO RealPath Blend 2030 Instl	**	861,771
	PIMCO	PIMCO RealPath Blend 2035 Instl	**	851,336
	PIMCO	PIMCO RealPath Blend 2040 Insti	**	893,435
	PIMCO	PIMCO RealPath Blend 2045 Instl	**	425,535
	PIMCO	PIMCO RealPath Blend 2050 Instl	**	313,715
	PIMCO	PIMCO RealPath Blend 2055 Instl	**	156,619
	PIMCO	PIMCO RealPath Blend Income Instl	**	1,085,691
	Pimco	PIMCO StocksPLUS Small Inst	**	28,178
*	State Street	State Street Instl US Govt Money Market Premier	**	5
	T. Rowe Price	T. Rowe Price QM US Small-Cap Gr Eq	**	50,238
	T. Rowe Price	T. Rowe Price Spectrum Mod Gr Alloc	**	177
	Vanguard	Vanguard 500 Index Adm	**	316,696
	Vanguard	Vanguard Equity Income Adm	**	139,398
	Vanguard	Vanguard Growth Index Adm	**	146,052
	Vanguard	Vanguard LifeStrategy Consv Gr	**	33,941
	Vanguard	Vanguard Mid Cap Value Index Adm	**	85,800
	Vanguard	Vanguard Small Cap Value Index Adm	**	48,615
	Vanguard	Vanguard Strategic Equity	**	12,734
	Vanguard	Vanguard Total Intl Stock Index Adm	**	159,010
				7,515,645
*		Participant Loans (4.25-6.50%)		16,916
				\$ 7,532,561

<sup>\*</sup>Indicates a party-in-interest, as defined by ERISA

<sup>\*\*</sup>Cost information not required as per Special Rule for certain participant directed transactions



### **BOARD OF COMMISSIONERS MEETING**

<b>Date:</b> August 30, 2023	Program: N/A
Agenda Item #: 8C3	Director: N/A
Subject: Audit Committee Charter	Officer: Emilia Reyes

### **Recommended Action**

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

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

## **Fiscal Impact**

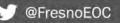
None.

### Conclusion

If approved by the full Board, the recommended changes for the Audit Committee Charter will be effective August 30, 2023.











# FRESNO ECONOMIC OPPORTUNITIES COMMISSION

**AUDIT COMMITTEE CHARTER** 

**MODIFIED May 2027 August 2023** 

# FRESNO EOC AUDIT COMMITTEE CHARTER

### **INTRODUCTION**

Following the Nonprofit Integrity Act of 2004 – SB 1262, on April 27, 2005, the Fresno County EOC Board of Commissioners approved the establishment of the Audit Committee. The Audit Committee's duties as specified in the Act included:

- A. Recommend to the board the retention and termination of the independent auditor.
- B. Negotiate the compensation of the auditor on behalf of the Board
- C. Confer with the auditor to satisfy the Committee Members that the financial affairs of the Agency are in order
- D. Review and determine whether to accept the audit, and
- E. Approve performance of any non-audit services to be provided by the auditing firm.

This charter is based on the Institute of Internal Auditor's best practices model and has been tailored to fit Fresno County EOC's needs and governing rules.

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 on behalf of Fresno County EOC's Board of Commissioners in fulfilling its financial oversight responsibilities by monitoring:

- A. the overall systems of internal control and risk mitigation;
- B. the integrity of the financial statements of the corporation;
- C. compliance by the corporation with legal and regulatory requirements and ethical standards;
- D. at the close of each fiscal year, shall present to the Commissioners a financial report for the year audited by a licensed Certified Public Accountant; and
- E. the selection, independence and performance of the corporation's independent auditors.

In addition, the audit committee shall oversee the internal audit department and have such other powers and performs such other duties as the board may specify from time to time.

### **MEMBERSHIP**

The audit committee shall be composed of five (5) Commissioners, with at least one from each tripartite sector and who are not on the Finance Committee. 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.

Audit Committee Charter | 2

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

Each committee member will be both independent and financially literate. At least one member shall be designated as the "financial expert".

### **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 telephoneor 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 prior approval of the board, the committee is granted the authority to conduct or authorize investigations into any matters within its scope of responsibility. It is empowered to:

- A. Appoint, compensate, and oversee the work of the public accounting firm employed by the organization to conduct the annual audit. This firm will report directly to the audit committee.
- B. Resolve any disagreements between management and the auditor regarding financial reporting.
- C. Pre-approve all auditing and permitted non-audit services performed by the corporation's external audit firm.
- D. Retain independent counsel, accountants, or others to advise the committee or assist in the conduct of an investigation.
- E. Seek any information it requires from employees all of whom are directed to cooperate with the committee's requests or external parties.
- F. Meet with corporation officers, external auditors, or outside counsel, as necessary.

### **RESPONSIBILITIES AND DUTIES**

The committee shall be given full access to EOC's internal audit group, management, personnel and independent auditors as necessary to carry out these responsibilities. While acting within the scope of its stated purpose, the committee shall have all the authority of the board.

The committee will carry out the following responsibilities and duties:

### **Section 1. Financial Statements**

Review significant accounting and reporting issues and understand their impact on the audited financial statements of the Agency and any program-specific audits. These issues include:

- A. Complex or unusual transactions and highly judgmental areas
- B. Major issues regarding accounting principles and financial statement presentations, including any significant changes in the corporation's selection or application of accounting principles



- C. Review analyses prepared by management and/or the independent auditor setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including analyses of the effects of alternative GAAP methods on the financial statements.
- D. Review and discuss with management and the external auditors the results of the annual audited financial statements, including any difficulties encountered. This review will include any restrictions on the scope of the independent auditor's activities or on access to requested information, and any significant disagreements with management.
- E. Review disclosures made by CEO and CFO about significant deficiencies in the design or operation of internal controls or any fraud that involves management or other employees who have a significant role in the corporation's internal controls.

### **Section 2. Internal Control**

- A. Consider the effectiveness of the corporation's internal control system, including information technology security and control.
- B. Evaluate whether internal controls are enforced consistently, requiring management to follow the same controls as general staff.
- C. Evaluate the adequacy of the number of personnel devoted to internal control procedures, including whether key functions are segregated, and the quality of personnel in key internal control positions.
- D. Understand the scope of internal and external auditors' review of internal control over financial reporting, and obtain reports on significant findings and recommendations, together with management's responses.

### **Section 3. Internal Auditing**

- A. Review the effectiveness of the internal audit function, including compliance with The IIA's International Standards for the Professional Practice of Internal Auditing.
- B. If necessary, meet separately with the Internal Auditor to discuss any matters that the committee or internal audit believes should be discussed privately.
- C. Review the internal audit function on at least an annual basis, including the independence and authority of its reporting obligations and the coordination of the agency's internal audit personnel with management and independent auditors.
- D. Review with the Internal Auditor:
  - 1. Any significant audit findings during the year, management's response, including management's plan of action to implement recommendations and timeline for completion.
  - 2. Any obstacles imposed by management and staff during audits, including scope limitations or access to required information or personnel.



- 3. Internal Audit's annual risk assessment and audit plan.
- 4. Any significant changes to the annual audit plan.
- 5. Internal Audit budget and staffing requirements.
- 6. Internal Audit's policies and procedures.
- 7. Any assignments and priorities for the internal audit team.
- 8. Overall audit quality and compliance with professional standards.

### **Section 4. External Auditing**

- A. Review the external auditors' proposed audit scope and approach, including coordination of audit effort with internal audit.
- B. Review the performance of the external auditors, and exercise final approval on the appointment or discharge of the auditors. In performing this review, the committee should:
  - 1. Obtain and review a report by the independent auditor describing:
    - i. the auditing firms' internal quality-control procedures;
    - ii. any material issues raised by the most recent internal quality-control review, or peer review, of the auditing firm, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the auditing firm, and any steps taken to deal with any such issues; and
    - iii. all relationships between the independent auditors and EOC.
  - 2. Take into account the opinions of management and internal audit.
  - 3. Present its conclusions with respect to the external auditor to the board.
- C. On a regular basis, meet separately with the external auditors to discuss any matters that the committee or auditors believe should be discussed privately.
- D. Approve, in advance, any audit and any permissible non-audit engagement or relationship between EOC and Independent auditors.

### Section 5. Compliance

Review the effectiveness of the system for monitoring compliance with laws and regulations and the results of management's investigation and follow-up of any instances of noncompliance.

- A. Establish procedures for:
  - 1. the receipt, retention, and treatment of complaints received regarding accounting, internal controls, or auditing matters; and



- 2. the confidential, anonymous submission by employees regarding questionable accounting or auditing matters.
- B. Discuss policies with respect to risk assessment and risk management, including appropriate guidelines and policies to govern the process, as well as the agency's major financial risk exposures and the steps management has undertaken to control them.
- C. Consider the risk of management's ability to override the agency's internal controls.
- D. Review and address issues raised in the Annual Management Letter:
  - 1. Promptly review with management, the internal audit department and the independent auditors all recommendations made by the independent auditors in their annual management letter;
  - 2. Approve a schedule for implementing any recommended changes as a result of the annual management letter and monitor compliance with the schedule.

### **Section 6. Reporting Responsibilities**

Regularly reports to the Board of Commissioners about committee activities and issues that arise with respect to the quality or integrity of the corporation's financial statements, the corporation's compliance with legal or regulatory requirements, the performance and independence of the corporation's independent auditors, and the performance of the internal audit function.

- A. Provide an open avenue of communication between internal audit, the external auditors, and the board of commissioners.
- B. Review any other reports the agency issues that relate to committee responsibilities.

### **Section 7. Other Responsibilities**

- A. Discuss with management the corporation's major policies with respect to risk assessment and risk management.
- B. Perform other activities related to this charter as requested by the board of directors.
- C. Review and assess the adequacy of the committee guidelines annually, requesting board approval for proposed changes, and ensure appropriate disclosure as may be required by law or regulation.
- D. Confirm annually that all responsibilities outlined in this charter have been carried out.

The Committee may carry out additional functions and adopt additional policies and procedures as may be appropriate in light of changing business, legislative, regulatory, legal of other conditions.

### **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. The committee may invite members of management or others to attend to provide pertinent information, as necessary.



### **Section 1: Frequency**

A meeting schedule for the year is prepared and approved at the Board Annual meeting. The <u>Audit Ceommittee shall will</u> meet at least four times a year, <u>typically on the third Thursday of the month at 12:00 p.m.</u> with authority to convene additional meetings or reschedule, as circumstances require. Meetings will be held without restrictions or time constraints.

The committee may invite members of management, auditors or others to attend meetings and provide pertinent information, as necessary.

The committee may meet separately, periodically, with management, with internal auditors, and with external auditors or may meet periodically in executive session.

### 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 meeting as practicable. 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.



## HUMAN RESOURCES COMMITTEE March 6, 2023 5:00 PM

### **MINUTES**

1. **CALL TO ORDER** The Meeting was called to order at 5:16 PM

### 2. ROLL CALL

Roll was called and a quorum was established.

Commissioners Present: Barigye McCoy, Sherry Neil, and Alysia Bonner.

Teleconference: Jimi Rodgers

Commissioners Absent: Earl Brown

Staff Present: Emilia Reyes, Karina Perez, Jaysson Zapata-Espinosa, Steven Warnes,

Michelle Tutunjian, Jack Lazzarini, Erica Reyes, Kelsie Chaney, Thomas McNeil

# 3. APPROVAL OF SEPTEMBER 12, 2022 MINUTES

A. September 12, 2022 Meeting Minutes

Public Comment: None heard

Motion by: Rodgers Second By: Bonner

Ayes: All in favor.
Nayes: None heard.

### 4. HR SCORECARD

A. HR Scorecard - Q4 2022

Erica Reyes, Human Resources Manager, presented the 2022 4<sup>th</sup> Quarter Human Resources Scorecard to the Committee. Commissioner Rodgers requested more indepth information on future scorecards, as well as a separate scorecard exclusive to Head Start 0 to 5. Report was accepted as presented.

Public Comment: None heard

### 5. **RETIREMENT PLAN REPORTING**

Steven Warnes, Assistant Finance Director, presented a Fiduciary Investment Review, prepared by Accelerate Retirement, to the Committee. Report was accepted as presented.









Steve also asked the committee members for their preference regarding the type of reporting they would like to see presented at the committee meetings.

Public Comment: None heard

# 6. OTHER BUSINESS

The next meeting is scheduled on Monday, June 5, 2023 at 5:00 p.m.

No action required.

### 7. PUBLIC COMMENT

Public comment: None heard

No action required.

# 8. **ADJOURNMENT**

The Meeting was adjourned at 6:12 p.m.

Respectfully submitted,

Barigye McCoy Committee Chair



### **BOARD OF COMMISSIONERS MEETING**

<b>Date:</b> August 30, 2023	Program: N/A
Agenda Item #: 8D2	Director: N/A
Subject: 2023 Risk Assessment	Officer: Emilia Reyes

### **Recommended Action**

The Human Resources Committee recommends acceptance of the 2023 Risk Assessment to the State of California, Department of Community Services and Development (CSD).

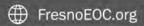
## **Background**

The Risk Assessment Report is a comprehensive evaluation of the agency operational areas, compiled through responses to assessment questions created by the National Association of Community Action Agencies (CAA's) - Community Action Partnership, in the performance of the U.S. Department of Health and Human Services, Administration for Children and Families, Office of Community Services Grant Number, 90ET0469. This assessment was conducted in compliance with the requirements of the Community Service Block Grant (CSBG) Act, specifically under Organizational Standard Four - Standard 4.6: An organization-wide, comprehensive risk assessment has been completed within the past two years and reported to the governing board.

The report includes input from leadership across departments such as Human Resources, Communications, Equity and Inclusion, Programs, Operations, and the Board Secretary, facilitated by our Chief Executive Officer. Key areas of Fresno EOC's operations were reviewed, including governance, financial management, contracts and procurement, human resources, communications, service delivery, protecting vulnerable populations, transportation, and property. The agency-wide assessment helps inform Fresno EOC on how to mitigate risk.

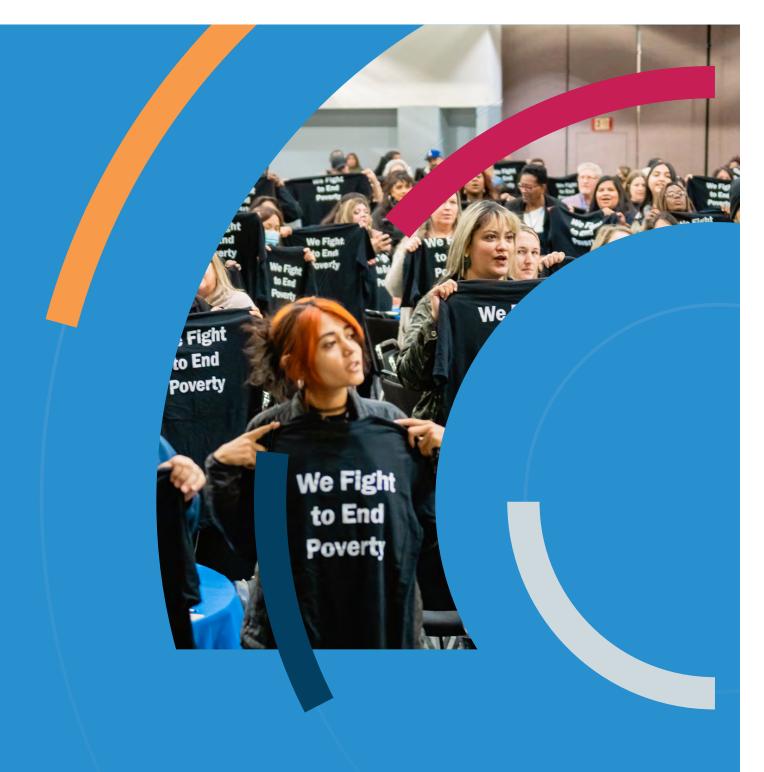
### Conclusion

Upon acceptance by the Board, Fresno EOC will submit the Risk Assessment Report to the Department of Community Services and Development by August 31, 2023.









# 2023 RISK ASSESSMENT REPORT





# Fresno Economic Opportunities Commission Risk Assessment Report

# **Risk Management Basics**

### Introduction

Agency leadership teams manage risk in different ways and with different processes and structures. This segment of your Risk Assessment report provides feedback based on your answers to questions related to the assignment of risk responsibilities, whether you have a committee dedicated to risk management, risk oversight by the board, and your confidence with respect to understanding the property & casualty coverage purchased by your agency.

# Risk Manager

You indicated that risk management has not been assigned to a key staff person at your agency, such as a risk manager. Designating a full-time risk manager can be an important step in strengthening a risk function. However, the vast majority of community action agencies do not have a risk professional on staff.

If resources do not permit the hiring of a professional risk manager, consider naming one or more 'risk champions'--team members who can champion risk management initiatives at your agency.

### Risk champions:

- uplift the notion of 'risk' as something more dynamic than a threat--something that is worth consideration and investment
- cultivate a culture of inquiry and candor among team members who must be willing to openly discuss and deconstruct risks
- drive a holistic or systems perspective that takes into account many diverse perspectives on risks and recognizes how risks intersect and play out across many departments and functions of an organization
- instill productive--not punitive--risk assessment and risk management practices, including honest reflection on past risk events and organizational failures as a platform for collectively doing better next time

For more information on the risk champion role, see *What's in a Word? Risk Management Leaders as Mission Champions*.

# **Risk Management Policy Statement**

You indicated that your agency does not have a risk management policy statement, or other document describing the goals and scope of your risk management program. We recommend that you consider drafting such a statement. For example, your statement might explain that risk management is a shared responsibility across the agency, versus something that is the responsibility of a single person or department. Some agencies use a risk management policy statement to convey the importance of prompt reporting of incidents as well as near-misses. If you need help drafting a risk management policy statement, or if you would like someone to review your draft, use the Risk Help option available to your

agency as an Affiliate Member of the Nonprofit Risk Management Center, or simply give us a call at 703.777.3504.

# Relationship with Your Insurance Advisor

You indicated that although you have had a long-standing relationship with an agent or broker, your advisor has not been as responsive as you would have liked. We recommend that you consider taking the following steps to improve the relationship with your broker:

- Draft a description of the scope of services you expect to receive and need from your broker. For
  example, quarterly meetings to discuss changes in your agency's operations that might have an
  implication on coverage, post-claim debriefs to discuss what went well and what didn't, an annual
  stewardship report describing the parameters of your property and casualty coverage with an
  updated Schedule of Insurance, responses to questions within 72 hours of receiving an email or
  call from your agency, etc.
- Share your draft description with your broker in advance of a face-to-face meeting to discuss the document, and also what the agent/broker needs from your agency in order to serve you mission as effectively as possible
- After the meeting send a follow-up summarizing the outstanding action items

If these steps aren't practical or the relationship doesn't improve as a result of your focus on it, reach out to NRMC through complimentary Risk Help. We'll walk you through options for finding a better-suited insurance advisor.

# **Governance Risk**

### Introduction

This report section contains recommendations to strengthen your board, including its structure, policies and operations. Like other areas in an agency, governance weaknesses can be addressed with focus, commitment and consideration of the unique circumstances and needs of your agency. Keep in mind that governance should evolve as an agency evolves: the best possible board during a time of growth may not be an effective governing body of an agency that is winding down.

### **Board Awareness**

You indicated that the members of your board understand and are able to convey your organization's mission and purpose. A board that is fluent with regard to an organization 's mission and purpose is less likely to take actions that will invite litigation, or otherwise act in a manner that puts the organization's vital assets at risk.

## Legal Compliance

You answered that the members of your board are confident that the organization is in compliance with federal, state and local regulations. Every organization board should operate with this high level of confidence with respect to the organization's legal compliance. Organizations are subject to a wide range of regulations and laws issued by various regulatory bodies. Keeping up with these regulations and ensuring compliance is not an easy task, even in an organization that has a large number of paid staff.

Every organization needs professional advisors that it can turn to for assistance on legal, accounting, and insurance matters. These advisors can provide valuable assistance in keeping track of key laws and regulations, and suggesting strategies that ensure compliance.

The board should receive periodic updates from the organization's key staff or professional advisors about changes in laws that apply to the organization. The board should also be kept abreast of the organization's compliance activities. Healthy boards are inquisitive, interested, and engaged in the organization's success. This means asking questions about legal compliance from time to time.

# **Board Training**

You indicated that your organization provides a board orientation in compliance with Standard 5.7, and that you also offer periodic educational session for your governing board. These practices are an excellent way to help a board meet its legal *duty of care*. Most organizations are dynamic organizations that regularly face new challenges and opportunities. By providing a regular forum in which to keep the board abreast of these changes you are providing the information the board needs to thoughtfully govern the organization.

# **Providing Timely Materials**

You indicated that background materials are distributed to your board well in advance of board meetings. This is an excellent practice. A common complaint among organization CEOs is the time involved in preparing background materials for board meetings. Some argue that the time spent preparing for board meetings leaves little time to accomplish the organization's mission. Yet distributing

thorough and comprehensive materials well in advance of board meetings is essential to managing an organization's governance risks. A board cannot meet its legal *duty of care* unless it has the opportunity to review information on programmatic activities, the organization's financial position, and current challenges and opportunities in time to formulate thoughtful questions. This review enables members to actively participate in board meetings.

### **Board Minutes**

You indicated that the minutes of your board meetings reflect dissenting views and votes on specific issues. This is an excellent practice. Maintaining concise records of board votes and dissenting views could be helpful in defending a challenge or claim of malfeasance by the board.

### **Evaluation of the CEO**

You indicated that a committee leads an annual review of the CEO, but that the entire board participates in the process. This is an excellent practice. Evaluating the chief executive's performance is an often neglected, but essential responsibility of a nonprofit board, and one that in NRMC's view, should not be delegated entirely to a committee. Congratulations on your diligence in undertaking this almost always difficult but critically important and valuable task.

# **Fiscal Oversight**

You indicated that you have an active board committee that receives periodic financial reports from staff, and that the committee transmits and presents these reports to the full board at regular meetings. Beyond the board's legal responsibilities and pure survival instincts--the desire to keep the organization healthy and focused on its mission--there are additional motivating factors for diligence in the area of financial management. Federal and state governments may impose criminal penalties on organizations and their elected and appointed leaders who misuse funds, allow the waste of charitable assets, or squander donor resources. Also, civil actions may be initiated alleging harm based on the mismanagement of the organization.

An active, engaged finance committee is key to effective fiscal oversight. Congratulations on the work completed to date to ensure a high level of engagement. Consider the following suggestions to sustain your success in this area:

- Consider rotating membership on your Finance Committee, with every board member serving for at least one or two years during their full term on the board
- Include discussion prompts and questions as part of financial presentations, to engage the board around critical financial issues facing the organization; strive to make financial presentations two-way conversations
- Experiment with having members of the Finance Committee present different segments of the report. For example, one member could present an overview of the current financial statements, another could address the year-end forecast, and a third could speak to proposed changes in the organization's fiscal policies or banking relationships.

# Risk Oversight by the Board

You indicated that your board discharges its responsibility for risk oversight through the work of a board-level committee with risk oversight responsibilities, which reports periodically to the full board. This is an increasingly common practice in nonprofit organizations.

In addition to presenting information about risks, make sure that your board-level committee is engaging the board in conversation about the risks and strategies described in your reports. These conversations can help the board engage with the management team to understand the changing risk landscape and also be assured that top risks have been assessed and addressed.

In a survey of nonprofit organizations conducted by NRMC in 2017, 40% of participants reported that their boards talk about risk management *more than once per year*, and an additional 15% indicated that the subjects of risk and risk management are discussed at *every board meeting*.

One helpful tool for risk oversight committees is a charter. A charter describes the purpose and authority of a committee, its composition, and the committee's key goals and objectives. For additional insights on helping the board discharge its responsibility for risk oversight, examples of the types of risk information boards request, or to see sample risk oversight committee charters, see Chapter 9 - Risk Oversight by the Board in the NRMC publication, *World-Class Risk Management for Nonprofits*. Included in the book, on page 122, are reflection questions for risk oversight. These include:

- Does the board's agenda include consideration of the assumptions that inspire the key objectives of the organization? If not, how can we engage the board to reflect on these assumptions?
- How does the board contribute to our shared understanding of our risk landscape: aspects of the external environment that could cause a key strategy to fail or exceed expectations?

Another potentially helpful resource is the NRMC article: <u>The Garden of Risk Oversight: Positioning the Board to Cultivate Strategic Risk-Taking.</u>

# **Conflict of Interest Policy**

You indicated that your organization has a conflict of interest policy that applies to board members. A conflict of interest policy is a risk management tool that can minimize the likelihood that the board will make a decision that is inconsistent with the best interests of the organization. You have taken an important step to protect your organization. If you haven't already done so, ask your legal counsel to review your policy to make certain that it meets the needs of your organization.

### **Board Self-Assessment**

You indicated that your board of directors periodically assesses its own performance. This is an excellent practice that we encourage you to continue. Through a self-assessment exercise, an organization board can determine how well it is carrying out its responsibilities. A self-assessment also provides an opportunity to identify areas where the board can improve its performance. Self-assessments are often conducted prior to board retreats, and may be a valuable resource to consultants or other outside experts working with the organization to improve its performance.

# **Facilities and Building Security**

### Introduction

This section of your report contains recommendations based on your answers to the questions in the Facilities and Building Security Module.

# **Renting Space**

You indicated that your agency rents space to others. Most property owners and landlords appreciate fully the risks and potential liabilities that exist when they operate campgrounds, conference centers, and other facilities open to the public on their property. These same owners and landlords, however, often fail to understand that these risks and potential liabilities still exist when they rent or loan their premises to outside groups.

As an owner or landlord, your agency owes a general duty of care to visitors to your sites, whether they are guests, campers, or outside rental group members. These persons enjoy the legal status of invitee. An owner must use ordinary care to maintain the premises in a reasonably safe condition for invitees. The duty of ordinary care requires an owner to look for unsafe or dangerous conditions on the premises and either remedy the problem or issue an appropriate warning. This duty attaches to both regular invitees and outside rental groups, unless specific affirmative steps are taken to limit that duty.

Limit Liability - There are a number of ways that an agency owner/landlord can limit its liability when dealing with rental groups. First, many states have "Recreational Use" statutes that limit a landlord's liability for any injuries that may arise if rental groups aren't charged for use of the property. Check with your legal counsel to see if your state has a "Recreational Use" statute and if it would apply to your situation

Agreement - An agreement should establish, in clear terms, the duties and responsibilities of the owner/landlord and the group [borrowing the premises]. The following items should be considered for inclusion in the standard rental agreement, depending on the circumstances:

- Maintenance and Upkeep: While the owner typically remains responsible for any hazardous condition on the property in existence at the time of the lease, the rental agreement can establish who will be responsible for general upkeep such as trash pickup, repairing broken steps, clearing snow and ice, etc.
- **Indemnification Clause:** The agreement should include a provision holding the owner/landlord harmless for any negligent acts or omissions by the rental group during the term of the lease.
- Instructions on Use of Property and Facilities: The owner/landlord should provide detailed instructions on how its facilities operate or what to do if problems arise.
- Limits on Accessible Areas: If the group is only using a portion of the premises, or if certain areas are off-limits, those boundaries should be clearly established in the lease. Then, if a group member strays beyond this area, his status will change from an invitee to a trespasser. Once that occurs, the borrower takes the risk of the place as he finds it and the duty of the landowner is greatly reduced.
- **Potential Hazards:** Specific warnings about dangerous or hazardous conditions on the premises should be provided.
- **Delegation of Supervision:** Depending on the situation, the owner/landlord may need to provide its own staff members to assist with supervision. For example, if swimming is available on the premises, additional lifeguards may be required.

• **Alcohol Consumption:** If alcohol is part of the rental group's activities, it may be necessary to obtain a temporary liquor license. The lease or rental agreement should require the rental group to obtain both the license and, if available, liquor liability insurance, adding the owner/landlord as an additional insured. Finally, the contract should include an acknowledgment by the rental group that no one under the age of 21 will be served alcohol.

## **Renting Space for Special Events**

Your agency rents additional space for special events, meetings or field trips. Renting space when needed can be an economical way to manage your agency's assets and fulfill its mission. You might rent a bowling alley for an outing, a room at the town library for a board meeting, an historic mansion for a fundraiser or a campground for an overnight field trip. No matter what the use, it's always wise to put the agreement in writing (even if--and maybe especially if--the property is owned by a "friend" of the agency). The rental agreement spells out the expectations and limits of both parties and thus may defuse many disputes before they occur.

Rental Agreement - Under the letter of the law, "rent" refers to property borrowed for a fee or for free. Rental agreements written by the owner/landlord serve the purpose of protecting the landlord. They are contracts and should be reviewed by the agency's attorney before being signed. The attorney can advise you whether or not you are getting the deal you discussed and whether you might protect yourself in other ways.

A rental agreement should establish, in clear terms, the duties and responsibilities of the owner/landlord and the rental group. The following items should be considered for inclusion in the standard rental agreement, depending on the circumstances:

- Maintenance and Upkeep: While the owner typically remains responsible for any hazardous condition on the property in existence at the time of the lease, the rental agreement can establish who will be responsible for general upkeep such as trash pickup, repairing broken steps, clearing snow and ice, etc.
- **Indemnification Clause:** The agreement should include a provision holding the owner/landlord harmless for any negligent acts or omissions by the rental group during the term of the lease.
- Instructions on Use of Property and Facilities: The owner/landlord should provide detailed instructions on how its facilities operate or what to do if problems arise.
- Limits on Accessible Areas: If the rental group is only using a portion of the premises, or if certain areas are off-limits, those boundaries should be clearly established in the lease. Then, if a renter strays beyond this area, his status will change from an invitee to a trespasser. Once that occurs, the renter takes the risk of the place as he finds it and the duty of the landowner is greatly reduced.
- **Potential Hazards:** Specific warnings about dangerous or hazardous conditions on the premises should be provided.
- **Delegation of Supervision:** Depending on the situation, the owner/landlord may need to provide its own staff members to assist with supervision. For example, if swimming is available on the premises, additional lifeguards may be required.
- **Alcohol Consumption:** If alcohol is part of the rental group's activities, it may be necessary to obtain a temporary liquor license. The lease or rental agreement should require the rental group to obtain both the license and, if available, liquor liability insurance, adding the owner/landlord as an additional insured. Finally, the contract should include an acknowledgment by the rental group that no one under the age of 21 will be served alcohol.

### **Evacuation Plan**

You indicated that your agency has an up-to-date evacuation plan. This is not only a wise risk management procedure, it is probably a jurisdictional (city, town, parish or county) requirement. If you are concerned that your plan may not be as thorough as it could be, check to make sure it contains the following elements:

- Conditions under which an **evacuation** would be necessary
- Conditions under which it may be better to shelter-in-place
- A clear **chain of command** and designation of the person in your business authorized to order an evacuation or shutdown
- Specific evacuation procedures, including routes and exits
- Specific evacuation procedures for high-rise buildings
- Procedures for **assisting visitors and employees** to evacuate, particularly those with disabilities or who do not speak English
- **Designation of what, if any, employees will remain** after the evacuation alarm to shut down critical operations or perform other duties before evacuating
- A means of accounting for employees after an evacuation
- Special equipment for employees

Although some agencies are reluctant to test their evacuation plan, not testing it can cause anxiety. Once the plan is complete, conduct evacuation drills no less than annually, and convene your team for a debrief to discuss what when well and how your plan can be improved.

OSHA's helpful publication on evacuation planning is available here: <a href="https://www.osha.gov/Publications/osha3088.pdf">www.osha.gov/Publications/osha3088.pdf</a>

# **Up-to-Date Bomb Threat Policy**

You indicated that your agency does not have an up-to-date bomb threat policy applicable to all locations, or location specific up-to-date policies.

See the following resources for guidance:

- https://emilms.fema.gov/is906/assets/ocso-bomb threat samepage-brochure.pdf
- https://www.safetyinfo.com/bomb-threat-planning-and-training-free-index/

## Sign in/Sign out Log

You answered that your agency doesn't use visitor sign in/sign out logs. Thus your agency has no idea who has entered your buildings on any given day, or if they ever left the building. For security purposes, anyone who isn't an employee - temporary employees, VIPs, consultants, contractors, volunteers and clients - should sign in upon entering your buildings and sign out when exiting.

# **ID Badges**

You answered that visitors aren't required to wear identification badges while in your facilities. A visitor badge program helps quickly legitimize people in the building who aren't staff. The badge says the visitor has signed in at the reception desk or guard station and provided information about who they are and what their business is. All visitors should be instructed to turn in their badges prior to leaving the building.

Badges may be all alike or color-coded to quickly identify various types of visitors and their business

with the organization:

- temporary employees
- general visitors, such as contractors
- clients or volunteers

The word "Visitor" and the date should be readable from several feet away. Some badge systems include a photo of the visitor, and others include a bold expiration date. No matter how simple or fancy, the purpose is to monitor and record the entrance and exit of people who are not employees of your agency.

### **Visitor Escorts**

You indicated that escorts aren't required for visitors in all of your buildings. It may be helpful to have a consistent procedure for all buildings. Barring that, clearly identifying which buildings require an escort and which buildings don't will emphasize the importance of the procedure in areas where unescorted visitors could be a risk.

This practice, along with visitor logs and visitor badges, provides a level of protection for employees and clients of your agency. Consider instigating this practice if you serve a vulnerable population, or if it would be easy for visitors to get lost or "lose themselves" while navigating your facility. This would be the case if you have many floors or a low building that spreads over a lot of ground or has many wings or corridors. In practice, the receptionist or guard at the building entrance would phone the person being visited and ask the visitor to be seated until the escort arrives. The visitor log could have a space to indicate who the escort is for each visitor.

# **ADA Compliance**

You indicated that your agency's facilities may not be compliant with the Americans with Disabilities Act. Adhering to this law protects you from legal claims under the ADA and makes it easier for your agency to service and employ folks with mental or physical challenges. For more specific information about various aspects of the ADA and how it might about to your organization and / or facility, visit the ADA Question and Answer page.

# **Building Codes and Licensing Compliance**

You indicated that a facilities team is responsible for making certain the building is up to code, your agency's licenses are up-to-date and your agency complies with federal standards such as the American with Disabilities Act. We recommend that you ensure that the team is monitoring these three areas:

- building codes,
- licensing
- · federal and state standards.

Requirements will vary based on the nature and types of services your agency provides. Professional organizations, regulatory agency websites, and colleagues at other agencies are potentially valuable resources in this area. If necessary, the facilities team may need to coordinate this monitoring with other parts of the organization (e.g., if licensing for various services is handled by another business function).

# Landscaping

You indicated that there is there untrimmed or tall greenery at edge of the property where people can hide. This is a liability. The agency should keep shrubs, hedges and plants trimmed below 3 feet. Tree branches lower than 6 feet should be removed.

# **Human Resources and Employment Practices**

### Introduction

This section of your report contains feedback and recommendations based on your answers to questions in the Human Resources and Employment Practices Module.

This report contains recommendations in the area of employment practices. Every agency with paid staff faces the possibility of a claim or lawsuit alleging illegal or unfair employment practices. The financial and other consequences of a claim can be substantial or devastating. Every organization can take steps to reduce the likelihood of a claim, and ensure a strong defense to charges of wrongdoing.

As you review these recommendations, remember that obtaining the assistance and advice of an employment attorney licensed in your state is absolutely essential to protecting your agency's assets and good name. Your mission is too important to risk losing it all in a suit you could have avoided.

# **Multiple Locations**

You indicated that you employ workers at more than one location. While a structured approach to employment practices is advisable for all employers, it is particularly important for agencies with large workforces or workers deployed at more than one location. Multiple locations increase the likelihood that an employee will not be notified in a timely fashion of a new or changed policy. Therefore, it is very important that you commit to developing standardized, written employment policies and identify the most effective methods for ensuring that everyone in the organization receives timely notification of policies and practices.

### The Human Resources Function

A cornerstone of effective and legal employment practices is the development and consistent application of sound policies. Unfortunately, some organizations develop and administer employment policies in an ad-hoc fashion. Where practical, it is advisable to centralize the human resources function. You indicated that responsibility for human resources in your organization is centralized in a position or department. This is an excellent first step to ensuring the development of coherent and effective policies.

# **Periodic Review of Employment Policies**

You indicated that you have a process in place to ensure the periodic review of your employment practices. How often you review these practices depends on a number of factors, including your agency's hiring frequency, rate of turnover, employee satisfaction, resource constraints or opportunities, and size. Organizations facing rapid growth or high turnover should review hiring strategies and results semi-annually. All aspects of the recruitment and selection process should be considered in light of the organization's hiring goals and commitment to not pursue strategies that adversely affect a protected group of applicants. Smaller organizations or those with very low turnover may choose a less rigorous schedule, such as annually.

### The Board's Role

Nonprofit boards have an important role to play in establishing appropriate employment policies and ensuring that an organization follows its policies.

The board must recognize that the policies included in an Employee Handbook or Personnel Policy Manual - as well as those found in other documents, such as employment letters, and those policies which emerge from practice - not only impose responsibilities or requirements on the employee (such as coming to work on time), but also create promises that the employer must honor and a court may enforce.

In most instances, a nonprofit board should avoid involvement in the day-to-day activities of personnel management - hiring (other than the executive director), promotions, discipline (except when the board has a defined role in a grievance process), and terminations. Overall, the board's main concern is the adoption and implementation of personnel policies and practices of the nonprofit, not its daily personnel actions.

Every board should be confident that the agency's employment policies comply with applicable federal and state laws. The board should seek guidance and assurance on this matter from an employment attorney licensed in the state in which the nonprofit operates. In addition, each board should be confident that the nonprofit's managers and supervisors are applying the policies uniformly. Board members should raise any concerns about special or preferential treatment with the chief executive officer.

For instance, did a manager terminate an entry-level employee for an infraction that he or she would have forgiven in a long-time staff member? This scenario raises the issue that every board should understand the nonprofit's policies concerning termination. Is "gross misconduct" - conduct for which an employee may be subject to immediate dismissal -- specified in the handbook? Is it clear in the handbook that certain policy violations (such as bringing a weapon to work) constitute grounds for immediate dismissal? The board should be informed and educated on these issues to ensure it fulfills its legal responsibilities. This does not mean that the board should review or question every employment action. Board members should, however, raise questions and seek clarification whenever they have reason to believe that the organization's employment policies are not in compliance with legal requirements or have not been followed.

Because termination of an employee raises considerable risk to the nonprofit, the board should know what the nonprofit's procedures are for termination and have total confidence that these procedures are adhered to

# **Legal Review of Written Policies**

You indicated that your Employee Handbook was reviewed by an employment attorney licensed in your state before it was distributed. This is an excellent practice and we urge you to obtain further review and counsel before making any changes to this important document.

You indicated that your Employee Handbook was last reviewed by an attorney more than three years ago. It is very likely that your Handbook is now out-of-date with regard to federal and state employment laws as well as the personnel practices of your organization. We strongly urge you to seek the assistance of an employment lawyer licensed in your state to thoroughly review your Handbook.

# **Policy Changes**

You indicated that when a new employment policy is developed, a document explaining the policy is distributed to all staff. Written policies are the cornerstone to effective, defensible employment practices. Communicating the intent and nuances of new policies is essential. If not already your current practice, consider requiring each employee to acknowledge receipt of the written explanation of the policy and retaining these signed acknowledgements in your personnel files. In this way, the nonprofit

will be able to prove that each employee was aware of the changed or new policy.

### **Legal Review Prior to Implementing Policy Changes**

You indicated that you consult an employment attorney before revising existing policies or adopting new policies. It is prudent practice to request a legal audit of existing policies and seek an employment lawyer's recommendations for revisions. Another way to approach the review is to meet with key staff and any other personnel-related resources at your disposal and request suggestions on policies that they would like to see changed. With firm objectives in hand, consult legal counsel, who can recommend how to coordinate the nonprofit's objectives with legal obligations.

## **Tracking Policy Distribution**

It is prudent to request newly hired employees, whether in the offer letter, during orientation or another time, to sign an acknowledgement of receipt of personnel policies that includes a commitment, signed by the employee, to adhere to the policies. We recommend that you keep these acknowledgements in employee personnel files.

# **Confirming Receipt of Revised Policies**

Be sure to keep a copy of each employee's acknowledgement in their personnel file. In one instance an employer could not prove that a particular employee had received the newly revised version of personnel policies and therefore the former version of the policies applied to her termination. The court required the employer to re-hire the employee because her termination, under the prior policies, was found to be invalid.

# **Workplace Violence Policy**

You indicated that your nonprofit has a workplace violence policy. This reflects your understanding that violence is a reality in many workplaces today. Nonprofits, like other employers, need to train staff to be aware of the risk of workplace violence. Review your current workplace violence policy to make certain that it includes:

- Zero tolerance for violent, abusive conduct, threats of violence, or violent language;
- A complaint procedure;
- Emergency procedures in the event of any serious act of workplace violence;
- Designation of management personnel and security personnel who will be responsible to investigate complaints of violence and who will be responsible in the event of an emergency;
- Reservation of management's right to review employee e-mail, voice mail, and computer files.

While policies and raising awareness cannot completely insulate any nonprofit from the risk of workplace violence, the fact that the nonprofit has undertaken good faith efforts to educate and prepare staff for emergencies, and has acted promptly to address concerns of the incompetence of staff or threats of workplace violence, conveys the message that safety is a primary concern.

# **Technology Policy**

A comprehensive office technology policy should address privacy and appropriate conduct concerns. Consider reviewing your current policy to make certain that it:

• Prohibits or limits personal use of the Internet and e-mail while at work and prohibits personal use

of the nonprofit's hardware and software or copying of the nonprofit's software;

- Defines the systems used at work as the property of the nonprofit;
- Prohibits use of the telephone, facsimile, or e-mail system for the dissemination or solicitation of information about for-profit ventures, religious beliefs or political causes, or any non-job-related business:
- Prohibits use of the telephone, facsimile or e-mail system to create or transmit any offensive, hostile, sexually explicit or suggestive messages, racial slurs, gender-specific comments or any comment that is unprofessional or offensive regarding someone's age, race, color, creed, sexual orientation, religious beliefs, national origin, gender, disability, marital status or any other protected category;
- States that the nonprofit's e-mail system may not be used to upload or download any protected, copyrighted, or proprietary information;
- States that the nonprofit reserves the right to review, audit, intercept, access and disclose all
  messages created, received, or sent through voice mail, facsimile or the e-mail system for any
  purpose, and that the content of such communications may be disclosed by the nonprofit for any
  purpose with or without notice to the employee;
- States that the confidentiality of any message transmitted over the nonprofit's telephone, facsimile or e-mail system should not be assumed;
- States that the use of a password does not indicate that the employee should have any expectation of privacy in computerized communications; and
- States that the nonprofit will discipline any employee who violates the office technology policy, and that violations may result in termination of employment.

# **Workplace Privacy Policy**

You indicated that you currently have a Workplace Privacy Policy. We recommend that you review your policy to make certain that it:

- reminds staff that work areas (including desks, filing cabinets, etc.) are the property of the nonprofit.
- requires that employees consent to monitoring.
- cautions employees not to have an expectation of privacy in voice mail, e-mail or requires consent to monitoring.

# **Sexual Harassment Policy**

You indicated that your Employee Handbook includes a policy specifically prohibiting sexual harassment. As you know, the risk of liability for harassment may also come from outside the organization: clients, vendors, consultants, board members, or a member of the general public could pose a threat of sexual harassment to your staff. Your written policy sends a message to staff that the organization will not tolerate harassment and helps ensure that your staff will know what to do in the event they experience or observe prohibited harassment.

Your policy should also require the reporting of observed or experienced harassment at the workplace. It is to the employer's advantage to have knowledge of alleged wrongdoing. Once the nonprofit knows of allegations of improper conduct, steps can be taken to minimize the potential harm to victims -- and in so doing to minimize potential liability to the nonprofit. By taking swift and effective remedial action, many employers have been able to reduce their liability or eliminate it altogether.

Congratulations on having a written policy in place. We recommend, however, that you review your policy to make certain that it:

- 1. defines prohibited conduct;
- 2. encourages reporting of any offensive conduct *before* it rises to the level of a hostile environment and imposes no barrier on reporting complaints, such as requiring that complaints be in writing;
- 3. requires the reporting of observed or experienced harassment at the workplace;
- 4. explains the rights of complainants under the policy (such as not to be retaliated against and to have complaints and the investigation file maintained in confidence);
- 5. describes procedures for the investigation of complaints;
- 6. contains a description of the consequences for breach of the policy; and
- 7. provides at least two persons to whom the employee can report complaints to avoid any claim that the employee is excused from reporting because the person designated to accept complaints was the harasser, or a friend of the harasser.

### **Internal Complaint Procedure**

You indicated that your Handbook describes your internal complaint procedure for sexual harassment. The burden on employers to promptly investigate and respond to complaints has increased in recent years. A well thought-out and prescribed complaint procedure is an excellent risk management tool. It sends a strong message to your employees that you intend to follow-up on any complaints of harassment and takes the guessing out of the process when an actual complaint is received.

### **Job Descriptions**

Job descriptions should be used during the hiring process so that candidates for a position can review the job description and answer the question "Are you able to perform all the functions of this position?" Make sure that your written job descriptions are up to date and describe "essential functions." Identifying the essential functions is necessary in the event that an employee becomes disabled and there are concerns whether the employee is qualified. Essential functions are those tasks which are essential to the job. Examples are: the ability to lift a certain number of pounds, drive a van, carry a child, or raise arms over head. It is also helpful if the job descriptions identify whether the position is "exempt" from overtime or "nonexempt."

# **Employment Applications**

Employment applications are important risk management tools. We suggest that you review your current application to determine if it contains:

- an "at-will employment" disclaimer that expressly states that the applicant understands that employment with the nonprofit is on an at-will basis;
- a truth clause or false information warning;
- an authorization to conduct record checks (criminal history, credit, etc.) remember that whether to conduct a certain check should be determined by the risks of the position, not the particular applicant; and
- an authorization to check references (it is worthwhile to obtain permission from every applicant to check references, and it is required under the Fair Credit Reporting Act if your nonprofit uses a third-party agency to conduct reference checks).

### **Reference Checks**

You indicated that you always check references, either before making an offer of employment or before a new hire begins work. This is an excellent practice. Reference checks are among the most valuable screening tools at your disposal. Remember that if a candidate does not provide work-related references,

you should press him or her to do so. If you discover a discrepancy between the information provided on an application and the information obtained from a reference, you should always investigate further. This investigation might include asking the candidate to clear up the discrepancy, calling additional references, or verifying credentials directly.

### **Pre-Employment Tests**

Employers in the nonprofit, business and government sectors use a wide variety of pre-employment tests and background checks to obtain information about an applicant's suitability for particular positions. These screening tools are also used to verify factual information provided by an applicant.

The risks of these screening tools fall into two broad categories:

- inappropriate reliance on the information obtained through tests and background checks at the expense of more fundamental screening tools such as written applications, interviews and reference checks; and
- the inappropriate use or interpretation of test/background check results or the violation of an applicant's legal rights.

In the first category, the growing popularity of criminal history background checks as a screening tool for applicants in youth-serving organizations has led to the reliance on these checks as a barometer of suitability. Yet there is no question that these tests cannot be relied on to provide a "clean bill of health" for an applicant. Reliance on a "clean," state-based criminal history records check and discounting other screening tools is an unwise strategy.

In the second category of risk, many employers have rushed to use tests and background checks without first considering the legal limitations on the use of these screening tools or their appropriateness for a particular position. For example, it is unlikely that a credit check would be appropriate for the position of playground supervisor. Before using such tests and background checks, you must determine:

- what if any federal, state and local laws apply to restrict, limit or prohibit the use of these tools;
- whether the potential benefits outweigh the negative affect of the use of tests (for example, one negative effect might be that the use of background checks discourages applicants from a particular group);
- whether the proposed tests or checks offer truly reliable, job-related information;
- how the test/background check results will be evaluated. For example, will certain scores or findings disqualify an applicant? The failure to identify the criteria that will be used to evaluate results in advance increases the likelihood that the process will be a waste of precious resources;
- whether the proposed tests or background checks are clearly job-related and necessary to the thorough screening of applicants for a particular position.

Remember that few, if any tests or background checks are appropriate for every position in an organization.

## Using a Hiring Checklist

The reason why a hiring checklist is so important is to ensure that every candidate is subjected to the same level of scrutiny during the screening process. This not only helps guard against charges of discrimination, but provides a procedure so that elements of the screening process do not fall through the cracks. For example, after investigating an allegation of client abuse, a nonprofit discovers that the one employee for whom the nonprofit failed to get a criminal records check had a history of criminal abuse. Hiring checklists help allow the nonprofit to see at a glance if one step in the process has not been

completed.

#### **Offer Letters**

A written offer letter is a practical way in which to confirm details about an offer of employment. It also provides an opportunity for an employer to obtain a prospective employee's acknowledgement of the terms of employment. An offer letter may increase the risk of a subsequent employment-related claim, however, if it is worded inappropriately or if it contains promises or commitments the employer is unwilling to live up to.

It is important to make certain that any written offer letters do not needlessly impair the employment-at-will relationship. Review the language of your offer letters and make certain that these letters reiterate the employment-at-will nature of the relationship being offered to the prospective employee. Also, make certain that your discussion of topics such as annual salary, eligibility for benefits, duration of employment, potential for advancement, probationary period or other job rights, does not contravene your written policies. Before mailing the letter, make certain that you are willing to live up to the commitments made in the offer letter.

You indicated that your offer letters do not contain information about any of the following: initial period of employment (introductory period), annual salary, salary review date, eligibility for benefits, duration of employment, potential for advancement, or job rights. While you may have reduced the risk that information contained in an offer letter contravenes established employment policies, the value of an offer letter without any of this information is questionable. Consider asking an employment lawyer to review your offer letters and comment on the advisability of including pertinent details.

#### **Initial Work Review Period**

You indicated that new employees serve an initial work review period. Review your policy to make certain that successful completion of the first few months of employment does not ensure job security or in any way conflict with your employment-at-will policy. Make certain that you have defined the purpose of the work review period in your written policies, noting that completion of the work review period does not increase an employee's rights in a job. Consider using language such as:

"An initial work review period is a training and get-acquainted period, completion of which does not guarantee continued employment. Following completion of this period, you still may resign and the organization has the right to terminate your employment at any time, with or without cause."

## **Rejecting Applicants**

All applicants who are considered by your organization but not hired, should be informed of the reason for the rejection. Being truthful is a fundamental tenet of effective and legal employment practices. Applicants should never be given a false reason for rejection. This can lead to costly litigation. Make certain that your decision not to hire an individual is consistent with the reasons contained in your hiring records, and that the reasons and documentation are free from discriminatory bias.

## **Employee Orientation**

You indicated that you have an orientation program for new employees. This is a good risk management strategy, and may help ensure that all new hires receive the same, thorough orientation to the nonprofit's policies. From a legal perspective, a formal orientation program where policies are explained provides a defense to a claim that an employee was not informed about a specific policy. But providing an

orientation with out-of-date, incomplete or inaccurate materials may be more risky that never conducting one in the first place. Review your orientation format and procedures to make certain that all policies distributed and explained to new hires are current.

You indicated that you maintain up-to-date personnel files for each employee. This is an excellent risk management practice.

### **Performance Appraisals**

You indicated that you conduct annual performance reviews for each employee. This practice is essential to (1) put employees on notice of unsatisfactory performance, and (2) articulate in an objective manner the goals and objectives for the employee's performance. In this way, employees are aware of their shortcomings and the nonprofit is in a strong position to support a discharge for poor performance. The practice of conducting regular, objective performance appraisals will also ensure that your organization is able to defend itself against charges of discriminatory employment practices.

A growing number of cases have reached the courts in which inadequate or nonexistent performance appraisals were the principal determining factor in a judgment for damages against an employer. Typically the litigation is brought by someone fired or denied a promotion, who then claims to be the victim of race, sex or age discrimination. The employer defends itself by claiming that the plaintiff simply wasn't doing his or her job. The plaintiff easily rebuts the employer's case by showing that his performance appraisals never mentioned any concerns or disappointments with performance. Employers that can present strong performance appraisal documentation are in a good position to defend their actions, whereas those that do not have written support for their position most often face liability. Consequently, evaluating the performance of staff and documenting the process carefully is "where the rubber meets the road" in employment-related risk management. Most often if there is a smoking gun in an employment action, performance appraisals (or the lack thereof) are the weapons of choice.

Evaluating performance is sound management and critical for the long-term health and prosperity of the nonprofit. In most cases the nonprofit's staff members are among the organization's most valuable assets. Staff influence the public's perception of the nonprofit, provide services to clients, and may be responsible for the welfare of vulnerable individuals on a daily basis. When staff can see how their own work successfully supports the achievement of the nonprofit's goals, a more effective organization will result.

If you are not already doing so, consider adding the review of performance appraisals by an administrator one tier above the actual supervisory relationship. This review can expose subjective comments or inconsistent rankings. The objective review is also an opportunity to evaluate how well the supervisors are conducting their roles as job coaches. In order for the objective third-party review to be effective, you need to work out a schedule for annual or six-month reviews which permits an extra period of time for the objective reviews. The objective reviews should occur prior to the employee's receipt of the formal review, in order to allow time in the event the reviewer challenges what is written and the appraisal needs to be revised.

## **Narrative Versus Multiple Choice Ratings**

Some experts believe that the most insightful appraisal format is pure narrative because supervisors are then forced to describe the employee's performance and can't make the mistake of checking a box that doesn't apply. However, narrative responses are also legally risky because a supervisor's comments might go off on a tangent that is irrelevant and subjective, or fails to support the rest of the appraisal. Or supervisors may put the nonprofit at risk by writing observations about performance that are not

job-related and therefore inherently inappropriate Most appraisal forms feature a combination of narrative and rating questions. Often there is a summary statement or rating which is useful when a distinction based on performance is required between similarly situated employees.

Performance appraisal software and human resources consultants are available to help customize appraisal forms. Customization is recommended over simply borrowing a format from another workplace. However, many nonprofits successfully borrow forms developed for another organization, and then customize those forms as they discover what works and what doesn't.

Remember that a senior manager or the executive director should review completed appraisal forms before they are shared with an employee. The purpose of this review is to make certain that the review does not contain inappropriate information or anything that is inconsistent with the organization's policies. For example, a statement on a review indicating, "I'd like to see Mary retire from this organization" could contravene the nonprofit's employment-at-will policy.

### **Third Party Review**

The best insurance against any pitfall in the performance appraisal process is an objective review by an administrator one tier above the actual supervisory relationship. This review can expose subjective comments or inconsistent rankings and provide an opportunity to evaluate how well the supervisors are conducting their roles as job coaches. You indicated that a third-party review is not currently part of your process.

In small nonprofits, size alone may prohibit the use of an inside, third-party reviewer described above. Consider using an objective third-party who is not an employee, such as your employment attorney or a board member who serves on the personnel committee. Using an outside person will be far easier if you synchronize reviews for the organization and conduct them all at the same time each year.

The purpose of this review is to make certain that a completed appraisal does not contain inappropriate information or anything that is inconsistent with the organization's policies. For example, a statement on a review indicating, "I'd like to see Mary retire from this organization" could contravene the nonprofit's employment-at-will policy.

In order for the objective third-party review to be effective, you'll need to work out a schedule for annual or six-month reviews which permits an extra period of time for the objective reviews. The objective reviews should occur prior to the employee's receipt of the formal review, in order to allow time in the event the reviewer challenges what is written and the appraisal needs to be revised. The extra time and effort required to adjust your performance review process will be a valuable investment.

## **Training Supervisors to Conduct Reviews**

You indicated that persons who conduct performance reviews of staff do not necessarily receive training or coaching on the importance of providing truthful, candid reviews. The tendency of many supervisors in the nonprofit world to provide glowing or neutral reviews for undeserving employees is a highly risky, but common practice. Most often if there is a smoking gun in an employment lawsuit, a favorable or neutral performance appraisal is the weapon of choice.

The reasons for this include: (1) most people find it difficult giving a candid appraisal, (2) many supervisors are unaware of the legal significance of the performance review process, and (3) some supervisors believe that a favorable review can motivate an employee to improve his or her performance.

The reluctance to provide a candid review should be acknowledged in any training or coaching program for supervisors. The organization should suggest strategies for communicating "bad news" in a respectful fashion and explain that an individual who is unable to convey bad news or impose discipline on an employee risks disqualification from supervisory status. Supervisors should be encouraged to provide ongoing feedback and not wait until the annual review to communicate dissatisfaction with an employee's performance. In addition, remind supervisors that they should document any performance counseling sessions with employees, making certain that these reports are signed by the employee and retained in the personnel file. The supervisor's notes - if not signed - may be disputed. The legal significance and importance of candid reviews should be emphasized with anyone required to conduct reviews. Written performance reviews are an organization's best evidence of whether an employee is meeting, surpassing or failing to meet the organization's expectations. Someone who is unwilling or unable to provide candid reviews of performance should not be allowed to continue in a supervisory capacity. The notion that a favorable review will motivate improved performance is untrue. Explaining to an employee why his or her performance falls short of the nonprofit's expectations remains the best strategy to motivating improvement.

We urge you to provide an orientation or training program for all supervisors who conduct performance reviews. Keep in mind that appropriate disciplinary action should be taken against any supervisor who fails to comply with your organization's requirement for timely, candid reviews of performance.

#### **Multi-Source Assessments**

In theory, the idea of a multi-source assessment system is supposed to provide the highest level of management with a good sense of the effectiveness of the organization's supervisory staff. In practice, collecting such data as part of the formal appraisal system may not yield the most reliable results. Nonprofits must first have a culture of trust and honesty in order for 360-degree evaluations to be taken seriously. Many nonprofits find that facilitating roundtable discussions with staff about effective supervision and in extreme cases, arranging an internal arbitration between supervisors and subordinates is as effective as a formal system of multi-source evaluations.

#### **Merit Raises**

You indicated that employees at your organization are not eligible for merit raises - salary increases based on performance. Many nonprofits continue to award cost-of-living or COLA increases only, however, the clear trend is to provide merit-based pay raises. There are two major downsides to awarding flat COLA increases. Morale can be negatively affected when employees who are strong receive the same salary adjustment as employees who are less skilled, or less committed to the nonprofit. Second, when employees who are under-performing receive an automatic raise, simply because everyone received the same adjustment, there is a risk that the employee will assume that his performance is satisfactory. More risky still is the fact that juries will make the same assumption, which will undermine an employer's defense that an employee was terminated for poor performance.

A merit raise system provides an incentive for employees to improve performance. It also rewards strong performers, helping with the nonprofit's ability to retain the most effective employees. A common way to structure a merit raise system is to create a salary scale which assigns a certain percentage or range of percentages for salary increases in each of several categories. The categories correspond to the rating system on the performance appraisal instrument. Each employee is eligible for whatever percentage raise is appropriate given the range for the rating assigned to that employee. For example, "Unacceptable" would merit no increase. "Meets expectations" would merit a 1-3% increase, "Exceeds expectations" would earn a 3.5%-4.5% increase, and "Greatly exceeds expectations" would be awarded a 5%+ increase. In this way, the CEO, finance or personnel committee can determine the budget for

salary and compensation for the coming year by looking at historic data on the number of employees in each salary and performance range.

## **Identification of Disqualified Persons**

You indicated that your agency has not identified who is a 'disqualified person' under IRS regulations. A disqualified person is any person who was in a position to exercise substantial influence over the affairs of a tax-exempt organization during the 'lookback period.' To learn more about the concept of disqualified person, the definition of lookback period, and what your nonprofit should do to reduce the risk of intermediate sanctions, see:

- Disqualified Person Intermediate Sanctions IRS
- How to Stay Exempt Exemption Requirements for Nonprofits IRS
- Intermediate Sanctions: A Brief Overview for Tax-Exempt Organizations

### **Progressive Discipline Policy**

You indicated that you currently have a Progressive Discipline policy. Remember that in general, only gross misconduct and serious violations of the nonprofit's policies justify skipping the first warning phases of progressive discipline and imposing more serious discipline in the first instance. The progression of disciplinary steps set forth in the nonprofit's Employee Handbook should be followed whenever possible, unless starting with a verbal warning would be illogical, as in a situation where an employee threatens another employee with physical violence.

Progressive discipline, if consistently applied and with flexibility for unusual cases, can be an effective risk management tool because it affords some assurance of fundamental fairness. The downside of progressive disciplinary policies is that they can create contractual obligations. If not carefully drafted, in most states policy language can be binding on the nonprofit under the theory of implied contract. Another downside of progressive discipline is that because the policy lists disciplinary steps in a certain order, the nonprofit's flexibility to select appropriate disciplinary action on a case-by-case basis can be greatly reduced. Even with language that states that the disciplinary policy is not a contract, employees will expect to be treated as described in the policy, so fundamental fairness dictates that the progressive disciplinary procedures be followed unless the employee is given notice otherwise. "Taking the high road" in employment practices requires an employer to live up to its promises, and employees regard policies as promises.

Keep in mind that progressive discipline policies should be carefully drafted and reviewed by an employment lawyer to ensure that the nonprofit will not be needlessly vulnerable to claims of breach of contract. In order to give the nonprofit the most flexibility, it is advisable to draft progressive discipline policies as guidelines, rather than set procedures to be followed in all cases.

## **Opportunity to Correct Deficiencies**

It is prudent to provide an opportunity for employees to correct deficiencies before you take adverse action against them. We urge you to continue this practice.

## **Third Party Review Prior to Termination**

You indicated that you do not currently require third-party review of the written record before terminating an employee. We urge you to consider doing so. A written record substantiating the legal reasons for a termination is essential to the defense of a wrongful termination claim. An objective third

party who is not directly involved in the matter may be able to spot weaknesses in the written record that can be addressed before adverse action is taken. Consider using a senior manager, the CEO, a board member, or the organization's outside counsel as the reviewer. Make it a practice to obtain this formal review before any employee is terminated.

## **Terminating Employees "On the Spot"**

Some nonprofit employers continue to terminate employees without notice, believing in their entitlement to do so under the law establishing the "employment-at-will" relationship. Persons who do this argue that keeping poor performers on board longer than necessary is a waste of time and other resources. While it is true that "employment-at-will" status affords the employer (or employee) the right to terminate the relationship at any time and for any reason save an illegal reason, terminating poor performers "on the spot" is risky for many reasons.

First, it undercuts the ability of an organization to substantiate the legal reasons for the termination and effectively defend the organization's employment practices. While an after the fact written record can be hastily assembled following an "on the spot" termination, the desire for expediency typically means that none will be. Then the organization faces a very difficult process of trying to piece together a record when and if the matter is litigated in the future.

Second, nonprofits must compete in the marketplace for employees along with public and private sector employers. An organization that routinely terminates employees on the spot will, over time, gain a reputation as an uncaring workplace. In this era of fierce competition for good people and unprecedented employee benefits, most nonprofits can ill afford to lose the advantage of good will and positive perception.

Do not continue the risky practice of terminating employees "on the spot" or "in the heat of the moment," with the exception of violations that constitute gross misconduct under your personnel policies.

# **Financial Reporting and Internal Controls**

#### Introduction

This report section contains recommendations based on your answers to the questions in the Financial Reporting and Internal Controls Module. As a reminder, the assessment topics were: Fiscal Oversight, Financial Reporting, Financial Planning and Forecasting, Budgeting, Financial Monitoring, Contracts and Grants Management, Managing Fraud Risk and Internal Controls, Investments, Fiscal Policies and Audits

As you review and consider these recommendations, keep in mind that some recommendations may need to be revised or tailored to suit your agency's unique structure or circumstances. In addition, remember to ask key advisors for their guidance and insights, including your internal finance team, board-level Finance Committee, Audit Committee, and any external finance advisors or audit firms.

### **Authorization of Accounts and Check Signers**

You indicated that bank accounts and check signers may not be authorized by the board of directors. Keep in mind that the board has fiduciary responsibilities with respect to the operation of your nonprofit. A key responsibility of staff is to support and enable the board to discharge its fiduciary and fiscal oversight responsibilities. This begins with the board authorizing the opening of bank accounts for the nonprofit's funds, and approving the persons who will sign the nonprofit's checks. It would be a prudent step to go back and obtain the board's approval of your accounts and check-signers. Prepare a Resolution describing the accounts and check-signers and present it to the board for its adoption at their next scheduled meeting.

#### **Bank Reconciliations**

You indicated that bank reconciliations may not be conducted on a timely basis. This end-of-the-month procedure is an important part of your internal control system. In addition to making certain that these reports are prepared on a timely basis, you should also assign this task to a back-up staff member during periods when the person who conducts them regularly is on vacation. While many nonprofits feel that cross-training is a luxury, doing so in this area is important to testing your systems and detecting any inappropriate practices.

You may also want to verify that your bank reconciliation procedures for all accounts include the following with respect to deposits:

- Comparison of dates and amounts of daily deposits as shown on the bank statements with the cash receipts journal.
- Investigation of bank transfers to determine that both sides of the transactions have been properly recorded on the books.
- Investigation of items rejected by the bank; for example, deposits or collection items subsequently charged back by the bank because of insufficient funds, etc., are investigated by a person independent of those responsible for receipt or recording of cash.

And check to see that your reconciliation procedures for disbursements include:

• Comparison of scanned versions of canceled checks with the disbursement journal as to number, date, payee, and amount.

- An accounting for the sequence of check numbers.
- Examination of canceled checks for authorized signatures.
- Examination of canceled checks for irregular endorsements.
- Examination of canceled checks for alterations.
- Review of voided checks

#### **Restricted Investments**

You indicated that your nonprofit has one or more restricted investments. With respect to these investments, it's important to consider the following:

- Whether all acquisitions and disposals of restricted funds are reviewed by the investment committee or governing board and approved with respect to compliance with restrictions;
- Whether the board, finance committee or investment committee specifically reviews the use of earnings from restricted investments in order to verify compliance with restrictions.

Additional issues to keep in mind are summarized below.

- Remember to segregate restricted and unrestricted investment income in the books of account.
- Segregate aggregate gains from aggregate losses in the books of account and segregate any
  gains/losses from the sale of fixed assets and from investment gains and losses in the books of
  account.
- Ensure that gains/losses from the sale of investments are recorded in the proper fund and that capital gains/losses are recorded accurately in the period in which they occur.
- Periodically compare investment income to dividend schedules and interest rates of the underlying investments to determine that all investments income has been received and recorded.
- Prepare a schedule of accrued interest for all interest-bearing notes, loans, and financial instruments as of year-end and reconcile the schedule to the books of account.

## **Contracts**

#### Introduction

This section of your report contains recommendations on the subject of contracts. Effective contracts help the contracting parties begin an endeavor with a shared vision of desired outcomes and deliverables, options to limit risk and exposure if either party decides to withdraw from the relationship, tools to minimize or prevent surprises with respect to staffing and cost, and a roadmap for winding up or winding down the relationships if warranted by the circumstances of either organization.

#### **Typical Contract Problems**

Some of the typical challenges nonprofits encounter with contracting include:

- failing to limit contracting authority to designated persons
- not specifying expectations
- signing contracts that lack sufficient clarity
- not considering the possibility of termination, breach, or the possibility of circumstances that make it impossible to continue
- not realizing they have entered into a contract in the first place
- failing to assign responsibility for harm and the costs of harm
- failing to protect the nonprofit's assets, such as copyrights
- unexpected costs or disagreement about each party's responsibility for project expenses

As you review the recommendations in this report, remember that obtaining the assistance and advice of a lawyer licensed in your state is absolutely essential to protecting your agency's assets and good name. Your mission is too important to risk losing it all in a lawsuit or over unfavorable (and avoidable) terms in a contract.

#### Indemnification

Incorporated entities answer for their debts and liabilities. When your agency is asked to indemnify another, you are being asked to agree in advance of an incident to pay for the debts or liability of another party. As a general rule, an organization *receiving* a service should *not agree* to indemnify (or name as an additional insured) the organization *providing* a service.

If you are providing goods or services, you may be asked to indemnify another party. The most likely places you will be asked for indemnification are: (1) facility rental agreements or leases; and (2) contracts to provide services to government agencies or other funding sources.

When you are asked to indemnify another, remember:

- 1. Avoid indemnifying another party for anything that falls outside the control of your agency.
- 2. The only actions that you should think of as being within your control are the actions of your directors, officers, employees, and, to a lesser extent, your members/attendees.
- 3. You should never agree to an all-inclusive indemnification provision, such as one requiring that you indemnify "for any and all liability" incurred in the conduct of an event because that would include liability even if it is caused by another organization's staff or negligent conduct, or caused by or to someone in the general public.
- 4. Try to limit any indemnification that you provide to any claims, losses, or damages to persons or

- property due to the *negligence* or *gross negligence* of your directors, officers, employees, and (if necessary) your members and attendees.
- 5. Don't provide indemnification for your contractors. They should indemnify you.
- 6. Before you provide any indemnification, check to make sure that you have insurance or other financial means to cover your promise to indemnify. Agreeing to assume responsibility for another party's debts or liability is foolish unless you have the financial means in place to live up to your promise.
- 7. If you are asked to indemnify, try to make it reciprocal. Make sure the other party is indemnifying you for at least everything within their control.
- 8. If you are uncertain that someone who is indemnifying you can pay for the potential costs of indemnification (e.g., an author, an equipment rental company), have them provide evidence (e.g. a certificate of insurance) that they carry insurance that will cover their indemnification, and ask that your agency be named as an additional insured.

### **Independent Contractor Agreements**

You indicated that your agency uses written agreements with independent contractors. This is an important risk management practice that can dramatically reduce the risk of a misunderstanding concerning the nature of the appointment and each party's expectations.

As you may know, an effective independent contractor agreement does not have to be lengthy (a page or two can often suffice). You should review your current contract form to make certain that, at a minimum, it contains the following information:

- Name, type of entity (e.g., corporation, limited liability company, partnership, other?), street address, telephone number, and individual contact person of the independent contractor.
- A description of the services being provided and a timetable with measurable mileposts for when specific aspects of the service/work must be completed.
- Compensation (on monthly/work completed basis) based on invoices with dates, hours, and services performed, reports on milepost completion of work, and any out-of-pocket expenses that are necessary for the performance of the services (such as travel, lodging, and meals), but only if approved in advance and supported by appropriate documentation.
- The term of the agreement (beginning when, ending when).
- Provisions for terminating the agreement:
  - How much prior notice is required before termination?
  - How much, if anything, must the parties pay upon termination?
- Statement clarifying that the contractor is an independent contractor solely responsible for determining the means and methods for performing the services and for its own payment of taxes, with no entitlement to workers' compensation, unemployment compensation, or any employee benefits, statutory or otherwise.
- Statement that the contractor shall at all times comply with all laws, rules, regulations, and ordinances applicable to the performance of the services described in the contract.
- Statement that information obtained from you and about your organization and its operations and clients is confidential.
- Statement that the contractor agrees that all creative ideas, developments and creations conceived in the performance of the contract are the property of the Organization and assigns all those rights to the organization.
- Statement that the contractor will not engage in discrimination.
- Statement that the contract is the entire agreement, which cannot be amended except in writing by both parties.
- The State of governing law and forum for any legal action.

- Statement that the work may not be re-assigned by the contractor (e.g., the contractor you choose has to do the work; he cannot have someone else do it).
  The signatures of both parties.

# **Client and Participant Safety**

#### Introduction

Every nonprofit offering services to children, dependent adults, individuals with disabilities and the elderly should take reasonable steps to protect its clients from foreseeable harm. The risk management tools available to a nonprofit must be evaluated and considered in light of practical, financial, and other considerations. This section of your report contains feedback and recommendations based on your answers to the questions in the Client and Participant Safety module.

### **Explicit Prohibitions Against Sexual Conduct**

You indicated that your organization's guidelines make it clear that any behavior that is sexual in nature -- or that could be interpreted as sexual in nature -- is not permitted. While many organizations assume that such common sense guidance would not be needed, some have discovered that failure to be explicit concerning sexual behaviors has resulted in service recipients being victimized and some organizations subjected to lawsuits. This has been especially true in some programs for adolescents in which staff members may be close in age to the residents of the facility.

### **Touching and Relationship Rules**

You indicated that you do not have guidelines that prohibit touching clients in an area typically covered by a bathing suit, and also prohibit dating or engaging in romantic relationships with clients. Having clear guidelines that explain these expectations is preferable to assuming staff will use appropriate, consistent judgement. Unfortunately, some nonprofits have learned--after a complaint has been made--that some staff did not realize that their behaviors were prohibited, harmful or unwise. It is far better to address these issues up front than to run the risk of allowing staff members to use poor judgement.

## **Hugging and Other Non-Sexual Contact**

You indicated that your organization's guidelines do not specify that, when a hug is appropriate, it should be given from the side, over the shoulders - and not from the front. Hugging and other forms of non-sexual contact are important to the nurturing of most individuals. When hugging is a full frontal embrace, there is a possibility that it will be misinterpreted in a sexualized context. Staff should be admonished to respect the boundaries that are set by clientele and if any resistance to physical contact is sensed, they should refrain from such contact.

## Staff Responses to Inappropriate Client Behavior

Staff members must know that it is their responsibility to set the boundaries when service recipients attempt to engage staff or other participants in inappropriate activities. You indicated that you have a policy that instructs staff about how they should respond when a service recipient attempts to initiate inappropriate contact.

Consider reviewing your policy to make sure that it instructs the staff to: confront the service recipient at the first sign of inappropriate behavior, identify the offensive behavior, explain that it is inappropriate, and request the service recipient to stop the behavior and not repeat it. Staff members should be directed to report all incidents to their supervisors. It is possible that service recipients may be attempting the

same kind of boundary violations with other staff members and reporting it ensures that a consistent response is given. Repeat episodes should result in increased sanctions, including suspending the service recipient from the program.

## **Ensuring Adequate Staffing**

Adequate staffing of all your organization's services is critical to the effective control of risks of personal injury and harm. Having a minimum of two adults (such as two staff members or a staff member and a parent) accompany all trips and outings helps to ensure that the opportunity for sexual abuse is minimized. Organizations in which one-to-one relationships are important should examine other risk reduction options.

You indicated that your organization does not have a policy that establishes a set ratio of staff/volunteers or parents to number of service recipients, depending on the nature of the activity and the requirements of participants for assistance. *Adequate staffing is a key component of conducting safe activities*. Unless your program is a mentoring program, a minimum of two staff members should be included in all trips and overnight outings. This chaperone requirement may be achieved by including volunteers and parents or adult family members of service recipients and should be supplemented by additional chaperones when members of the group will be involved in activities that require assistance or when the group is likely to become divided. Adequate supervision of an activity also provides protection for the staff and volunteers from false allegations of inappropriate conduct.

### **Limiting One-to-One Contact**

You answered that your organization's policies do not limit one-to-one contact between staff members and service recipients. *Many organizations have established strict guidelines for their staff members that, in some cases, prohibit contacts that result in isolation of a staff member with a service recipient.* When such a contact occurs despite the rule, the staff member is required to report it to his or her supervisor. This rule limits the opportunity for sexual molestation of the service recipient and also helps to protect the staff member from false allegations of molestation.

Your organization should also examine the opportunity for one-to-one contact with service recipients in the context of transportation offered by the organization to vulnerable service recipients. When possible, the organization should minimize opportunities for one-to-one contact between vulnerable service recipients and individuals transporting them to and from organization sponsored activities.

When it is not possible to eliminate one-to-one contact when transporting clients, the organization should consider setting up a tracking system similar to that used by police departments when a male officer transports a female prisoner by himself. Generally this involves contacting the dispatcher when the prisoner is picked up and then contacting the dispatcher when the prisoner is dropped-off. The duration of the trip should be only long enough to transport from point A to point B. If an accusation of inappropriate behavior is lodged against the transporting officer, the time log may offer evidence that belies the accusation.

## **Protecting Client Privacy**

You indicated that your organization has a written privacy policy that protects service recipients. Having a policy concerning client privacy is an important first step. It is also important to make sure that all staff members - employees and volunteers - understand the policy and are aware of their responsibility to use information about service recipients only as required by the organization for the delivery of its services.

### **Preventing the Release of Sensitive Information**

Service recipients expect that organizations offering them services will not release information about their association with the organization unless the organization received permission from them. By having a policy that provides a reasonable safeguard against the release of sensitive information, you are upholding an important trust.

## **Nonviolent Conflict Resolution Options**

Resorting to violence may be due to frustration -- the feeling that no other options are available. By offering opportunities for nonviolent conflict resolution and stressing the importance of using them, your organization has taken an important step to lessen the level of frustrations that individuals may otherwise experience and thereby avoid violence.

### **Review of Disciplinary Actions**

You answered that you have a review process for disciplinary actions to ensure fair treatment of service recipients. *An administrative review process before disciplinary action is taken can prevent unfair and angry reactions by service recipients against staff.* Your current practice reduces the risk that service recipients will respond inappropriately to discipline.

## **Activity Selection Policies**

You indicated that your organization does not have specific policies guiding the selection of service offerings. Every nonprofit should periodically examine the programs and services it offers to determine if these services further the organization's mission. When the potential for harm to participants is high, a greater level of scrutiny should apply. An organization should only place the safety of their service recipients at risk to the degree necessary to accomplish its mission. Even then, the risks should be assessed and appropriate risk management strategies employed to lower the risks to an acceptable level.

Activities and services offered by your organization to members of vulnerable populations should be examined for their appropriateness. Appropriateness may be measured in the context of the mental, physical, and emotional requirements for the program. While it may be desirable to challenge participants to achieve more than they thought they could, it is counter-productive - and may be unsafe - to select activities that are inherently dangerous or have risks that cannot be reduced to a safe level due to limitations of your service recipients.

## **Ensuring That Programs and Services Support the Mission of an Organization**

An organization should only place the safety of their service recipients at risk to the degree necessary to accomplish its mission. You indicated that the programs and services offered by your organization are evaluated in terms of their relationship to the mission of your organization. This is an excellent practice that reduces the likelihood that service recipients will be needlessly exposed to risk.

## Offering Appropriate Activities

You indicated that the activities and programs offered by your organization are assessed for their appropriateness for the ages and abilities of the intended participants or service recipients. This is an excellent practice. Keep in mind that appropriateness may be measured in the context of the mental, physical, and emotional requirements for the program.

### **Obtaining Medical Histories**

Many organizations that offer services to vulnerable clientele require either the service recipients or one of their family members to complete a medical history form. Information typically collected includes information about chronic conditions such as respiratory or cardiac problems, allergies, contagious diseases, immunizations and other relevant medical facts. Most organizations also obtain the name of the individual's physician or primary care provider and his or her telephone number.

### Requiring a Medical Clearance

You indicated that you require a medical clearance before accepting an individual into a program that might require physical exertion or exposure to substances that could cause an allergic reaction. As a reminder, remember that the staff members in charge of the activities need to be informed of the risks and the appropriate responses if any of the risks become realities.

### **Ensuring the Confidentiality of Medical Information**

A policy intended to ensure the confidential handling of medical information obtained from service recipients is an excellent risk management strategy that protects your nonprofit as well as your clients. This policy should be continued and adherence to the policy monitored carefully.

## **Instructing Trip Leaders**

You indicated that you require or provide instruction for leaders of trips and outings concerning the appropriate steps in emergency situations such as medical emergencies, automobile collisions, fatalities, or injuries. Often tragedies can be averted when prompt action is taken. When leaders of an organization's activities know how to respond in the face of an emergency, precious moments can be saved in obtaining the required assistance. While every organization should take reasonable steps to prevent injuries and other kinds of emergencies, every nonprofit and its staff members should be prepared to respond when necessary.

## **Obtaining Emergency Medical Care**

Planning for activities should include the possibility that one or more participants may be injured. Individuals in charge of activities need to know how to respond when a service recipient is injured. Congratulations on your policy of providing instructions to key personnel about obtaining emergency medical care.

## **Prompt Reporting of Injuries**

You indicated that your emergency procedures require staff to promptly report incidents that result in injuries to participants. This is an excellent practice. Reporting incidents involving injuries to participants enables the organization to mobilize its resources to assist the injured parties and their families. It also enables the organization to be prepared for any media attention that the incident generates.

## **Communicating During an Emergency**

In many respects the availability of cellular communications has facilitated ready access to emergency services when a crisis looms. Cell phones are not a total answer, however, as cellular service may not be available in some areas in which your organization conducts its programs. Even when cellular service is

available, batteries go dead and equipment may malfunction. In widespread emergencies, circuits may become overloaded. For these reasons, additional options should be considered.

#### **Guidelines for Media Relations**

You indicated that your organization has written guidelines governing contact between staff members and media representatives. A media relations policy is an excellent risk management tool that can preserve public support of nonprofit programs while ensuring appropriate and timely responses to inquiries.

### **Guidelines Governing Access to Facilities and Clients**

You indicated that your organization requires visitors to report to a central check-in point. A sign-in procedure for visitors enables the organization to identify individuals who visit your location and determine if they have a legitimate reason for visiting by asking them whom they are visiting and the purpose of their visit.

### **Physical Barriers to Control Access**

You indicated that your organization employs physical barriers in order to control access to its facilities. Physical barriers can lessen the opportunity for unauthorized persons to gain access to your facilities and clients. Please note: do not create safety hazards by inappropriately locking fire/emergency exits in such a manner as to prevent evacuation in emergency situations. Also, never install or leave bars on windows unless the appropriate panic hardware is also installed.

### **Inspecting Facilities and Equipment**

You responded that your organization requires periodic inspections of facilities and equipment used in conjunction with the services you offer. Inspecting program areas is an important risk management tool for identifying hazardous conditions before they injure a program participant.

#### Checklists

You indicated that your organization uses checklists for its inspections. Remember to keep your signed and dated checklists on file as documentation that scheduled inspections were performed.

## **Inspecting Equipment**

You indicated that you do not require regular inspections of the equipment used by your organization. Safety inspections of equipment can reduce the risk by identifying hazards before injury occurs. Electrical equipment, mechanical equipment, and athletic/playground equipment used for or by service recipients should all be inspected on a regular basis. Manufacturers' suggestions for inspections should be followed. Some of the general points of inspection include the following:

*Electrical equipment* should be checked for frayed wires -- especially at points of wear by the plug and the entry into the equipment. The plug should be checked to see if it is intact and, if it is a three-prong plug, that the ground (middle prong) is still present and has not been cut off. Switches should be checked to see that they operate smoothly and when in the "off" position stop the operation of the equipment.

*Mechanical equipment* should be checked for ease of operation -- does it operate the way that it was designed to operate? All of the safety devices should be operational -- for example, if the organization

installed an automatic door opener, does it stay open long enough for a person using a wheelchair to clear the door?

Athletic/Playground equipment should be inspected for wear and tear as well as for safety. Worn athletic gear can cause injuries to the individuals using it and should be replaced. An issue for some athletic and playground equipment is proper installation. If equipment is improperly installed, it may collapse or malfunction thereby causing injuries. A good source of information concerning safety for playgrounds is the Consumer Product Safety Commission web site: <a href="https://www.cpsc.gov">www.cpsc.gov</a>.

### **Making Your Expectations Clear**

You indicated that your organization makes it clear during the screening and selection process what you expect with regard to the behavior of staff towards vulnerable service recipients. This is an important practice that reduces the risk that staff will subsequently act inappropriately.

Managers and board members of some organizations feel that an explicit statement prohibiting sexual acts with service recipients is unnecessary because no one in their right mind would consider such relationships to be proper. Unfortunately, the prevalence of inappropriate sexual conduct involving staff members and vulnerable service recipients gives rise to the need to clearly state what should be obvious. By making these statements during the screening process, you are putting individuals who are seeking a position with your organization in order to gain access to sexual opportunities on notice that the organization does not and will not tolerate such behaviors.

### **Position Descriptions for All Staff**

You indicated that your organization uses written position descriptions for paid staff and unpaid volunteer positions. Position descriptions are a valuable risk management tool. Through the use of written position descriptions for all of your organization's employees and volunteers, you may establish the boundaries for the responsibilities that each position has and may even limit the activities of staff members to those that are within the scope of the position. This will help avoid staff members' involvement in activities for which they are not qualified or are outside the scope of your organization's services.

## **Use of Criminal History Record Checks**

The most common types of criminal history record checks are state-based checks and federal (FBI) record checks. Generally, checking both state and federal criminal history databases involves two separate processes. State-level criminal history record checks will only reveal convictions for crimes that occurred in the state being checked. If you do not conduct a federal criminal history record check you may miss offenses committed in other states.

## **Verifying Required Credentials**

When specific credentials -- degrees, licenses, or certificates -- are required for holding a position, your organization is wise to verify that applicants possess the applicable credentials. According to human resources experts, more than a third of all resumes contain material misstatements.

## **Orienting New Staff**

You indicated that your organization provides an orientation session for new staff members. This practice is an important tool for reducing the risk that staff members will behave inappropriately toward

clients, or otherwise violate the organization's rules and procedures. An effective orientation provides a clear explanation of the organization's mission, policies, procedures and expectations, and affords an opportunity for participants to pose questions about specific circumstances.

### **Mandatory Reporting**

You responded that you provide information about reporting procedures for suspected abuse of a service recipient during your orientation for new staff. *Vulnerable service recipients, both child and adult, may be targets for abuse.* Staff members need to know what abuse is, red flags of possible abuse, what actions to take when abuse of a service recipient is suspected, and what the staff member's legal responsibilities are.

Most states have laws requiring caregivers of vulnerable individuals to report suspected abuse to either a protective services agency in state or county government or to a law enforcement agency. Failure to report suspected abuse could result in both criminal and civil penalties.

See the following <u>website</u> for an overview of mandated reporter obligations in New York and basic information about the New York State Child Protective Services (CPS) system.

### **In-service Training**

You indicated that your nonprofit provides in-service training for staff who work with vulnerable populations. This is an excellent practice. Congratulations on your efforts to train staff members in order to maintain the quality of your programs and the safety of your service recipients.

# **Transportation**

#### Introduction

This segment of your report contains feedback and recommendations on the subject of transportation risks. Vehicular accidents are one of the leading causes of injury to nonprofit staff and volunteers and they are a common source of claims filed against nonprofit organizations. A surprisingly high percentage of these claims involve a single vehicle, such as property damage caused by backing into a post in a parking garage. Single vehicle accidents are most likely to occur when a driver is unfamiliar with a vehicle.

The risk of a transportation claim exists whenever a car, truck, bus, or other vehicle is used on behalf of a nonprofit. Many accidents can be avoided through the adoption of policies and procedures concerning drivers, vehicles, and passengers. In some cases, risk can be transferred to or shared with a contract transportation provider. A transportation risk financing strategy that includes automobile coverage is a must for every nonprofit.

## **Understanding Your Transportation Exposure**

You indicated that your organization provides or sponsors transportation services or owns (or leases) one or more vehicles. Transportation is the means for an organization to carry clients, volunteers, employees, goods, or equipment from one place to another. For many nonprofits, transportation services are an integral part of fulfilling the organization's charitable mission. For example, a nonprofit that delivers hot meals to shut-ins cannot operate without volunteers or employees driving either their own or agency vehicles. Many nonprofits that do not provide transportation services overlook their incidental transportation exposures. It is nearly impossible for a nonprofit to operate today and not have some form of transportation exposure. The risks may arise from "incidental driving" such as an employee or volunteer driving his or her own vehicle to attend meetings, or an agency function, or to run an errand to the bank, post office, or office supply store.

While every nonprofit has the possibility of a loss from an automobile claim, the level of risk increases when an organization's core business includes transporting people, materials, or equipment, or when an organization owns or leases vehicles. Therefore, your agency must be diligent in managing the risks associated with your transportation activities as well as the risks from incidental driving.

It is always prudent to consider whether your nonprofit's transportation activities are essential to achieving your core mission, or whether you can transfer or share the risk of loss by engaging a contract provider of transportation services.

## **Direct Versus Vicarious Liability**

Your organization's potential liability can be direct or vicarious. With direct liability, your organization may be responsible for the actions that caused harm to another. These allegations can include failure to screen, select, train, or supervise your drivers. Vicarious liability occurs when responsibility for the actions of your "agents" (drivers) is transferred to your nonprofit. Vicarious liability is the reason why your organization needs to be concerned about who is driving on its behalf - especially when they are driving their own vehicles. To be considered your "agent," the driver or agent must be acting on behalf of the organization and with its authority. Second, the organization must have the right to control the driver's actions. Finally, the incident must have occurred while the driver was acting within the scope of his or her duties.

The following section further explains the conditions needed for your organization to be deemed vicariously liable.

#### Organizational Authority

In order for a nonprofit to be vicariously liable for the actions of its drivers, the drivers must be acting on behalf of the organization and with its authority. Therefore, the driver must be an active part of your program and someone to whom you granted authority to drive on your behalf. Consider the following in determining if your personnel are operating with organizational authority. Did your organization:

- sanction or approve the activity?
- approve either the driver or the transportation activity (either actively or passively)?
- benefit from the approved transportation activities?
- have a formal driver selection and training program?

The issue of organizational authority is related closely to the organization's right to control its personnel and the scope of the person's duties.

#### Right to Control

The organization can also be liable if it had the right to control the driver, even if the organization never exercised its right of control. Consider the following questions when determining control. Did your organization:

- decide to undertake the activity?
- plan the scope and detail of the activity?
- ask the driver to participate?
- supervise driver performance and, if necessary, could it have reassigned the task to someone else?

Under some circumstances, a "yes" answer to any of these questions may prove to be sufficient evidence of the organization's right to control the driver.

#### Scope of Responsibility

Another factor in determining liability is whether or not the person causing the harm was acting within the scope of his or her duties. To determine the scope of the driver's responsibilities, consider:

- Was the activity consistent with your organization's mission?
- Was the activity a regular part of the organization's program?
- Did anyone within your organization authorize the trip?
- Was driving part of the person's position description?
- Was driving related, or incidental, to normal duties?
- Did your organization benefit from the trip?

A "yes" answer to any of these questions may prove to be sufficient evidence that the driver was acting within the scope of his or her duties.

### **Exposures for Rented, Hired and Borrowed Vehicles**

You answered that your employees and/or volunteers rent, hire, or borrow vehicles to conduct your organization's business. These actions create the same exposures for your organization as your

employees and volunteers using their own vehicles on behalf of the organization. Your organization can be held vicariously liable for the actions of your employees and volunteers while driving or operating a rented, hired, or borrowed vehicle.

As with non-owned vehicles, the insurance coverage follows the car in that the vehicle owner's insurance policy will pay first. If the owner has no insurance or the limits are inadequate to cover a severe loss, your organization may be expected to pay the difference. Therefore, it is important to determine if the owner has insurance and for what limit. Many rental car companies insure their vehicles only to the level required by your state's financial responsibility law.

Aside from appropriate insurance, your organization should consider having certain policies and practices for the use of these types of vehicles and their drivers. These policies can be part of your policies concerning other non-owned vehicles (employees' and volunteers' vehicles).

### **Transportation Risk Management Statement**

You indicated that your organization has a transportation risk management statement. This is an excellent practice. Too often organizations do not state clearly their purpose and goals in providing services to their constituents. If transportation is integral to fulfilling your organization's mission you should state your view on transportation safety and risk management. The most basic risk management statement is that safety is always first and the number one priority within the organization. A "safety first" philosophy simplifies the decision-making process by making it clear that safety is your top priority. Many decisions are easier to make when the first consideration is the effect on the well-being of the people serving and being served by the organization. Putting safety first enables people to make the right decision and not be influenced unduly by other pressures such as quotas or scheduling issues.

The statement can also incorporate your basic driver safety rules. The rules delineate the desired behavior. Suggested rules are to always wear seatbelts, lock car doors, do not play loud music or have other distractions. Other guidelines are to not drive when overly tired or taking medication that impairs your abilities, do not use cell phones while driving, and so on.

## **Vehicle Use Policy**

You indicated that you have a policy concerning the use of your organization's vehicles. This is an important risk management tool.

We recommend that you review your policy and consider making sure that it clarifies:

- Who is authorized to drive the agency's vehicles;
- Who is authorized to drive their own vehicles on behalf of the organization;
- The approved uses for the vehicles (transporting clients, materials and equipment, etc.);
- If employees, volunteers, or clients can use the vehicles for personal errands. If yes, the process for requesting and granting permission for personal use of the organization's vehicles;
- If members of the employee's or volunteer's family can drive the organization's vehicles;
- Whether your organization prohibits any uses such as transporting hazardous materials, carrying passengers in an open truck bed, participating in car rallies, or other activities;
- What driving restrictions apply, such as limited night driving, limits on the number of hours someone may drive in one day, or the requirement that drivers take periodic rest breaks.

## **Passenger Behavior Policy**

Most people have witnessed drivers coping with mild to severe passenger distractions. From heated

arguments with "back seat drivers" to imposing discipline on children or other passengers within the vehicle, passenger distractions are accidents waiting to happen.

You indicated that you have a policy concerning passenger behavior. This is an important component of a comprehensive transportation program. All passengers transported by your paid and volunteer staff should be required to use basic safety equipment such as seatbelts, child safety seats, and wheelchair tie-downs as needed. Passengers should also adhere to minimum safety procedures, such as not causing distractions to the driver of the vehicle, remaining seated, not playing loud music, and no horseplay while in the vehicle. Drivers and other passengers should be required to report all violations of these rules to the appropriate personnel. The organization should consider taking action with respect to passengers who repeatedly violate the organization's rules, such as suspending future transportation privileges. Passengers should also be encouraged to report any observed unsafe driving practices to the appropriate personnel.

### **Accident Reporting Procedures**

Consider reviewing your guidelines to make sure that they:

- Stress the importance of reporting accidents to the organization as soon as practicably possible (after medical assistance has been rendered to victims).
- Clearly delineate the person to whom accidents should be reported.
- Emphasize that the organization's primary concern and that of its drivers is the health and well-being of the driver, passengers, the occupants of any other vehicles involved in the accident, and, if applicable, involved pedestrians or bystanders. Instruct the driver to stop at once and give aid to anyone injured in the accident and check for injuries. Drivers should also be told not to move occupants who appear to be seriously injured.
- Emphasize the importance of getting out of harm's way and protecting everyone after the accident. Many secondary accidents occur when drivers involved in a collision fail to pull over and get out of traffic lanes. A growing number of states are adopting fender-bender laws that require motorists involved in accidents to move their vehicles into breakdown lanes.
- Explain the importance of placing warning devices 200 to 300 feet behind the vehicle. Flares or markers should be placed so that traffic has enough warning to react and slow down.
- Instruct drivers and passengers involved in an accident to notify the police or highway patrol immediately, and also, to request a copy of the police accident report.
- Instruct drivers to collect additional information at the accident scene such as the license plate numbers of all involved vehicles, and the names, addresses, and driver's license numbers of all persons involved in the accident, including any witnesses. Require that an Accident Reporting Form be kept in the glove box of a vehicle at all times. Train all personnel in the proper completion and distribution of the form.
- Inform drivers and passengers that they may furnish the name and address of the insurance company that provides your organization's automobile liability insurance coverage to anyone involved in the accident who requests the information. They must also give the name of the organization's local insurance agent. This information should be accessible to all drivers, and may be stored in the glove compartment with blank accident forms. Most states require that every vehicle contain proof of insurance.
- Explain the importance of preserving evidence after a collision. Many organizations keep a disposable camera in their vehicles to use in taking pictures at the accident scene.
- Clarify the importance of avoiding a discussion with persons at the scene about who is to blame for the accident. Drivers should be instructed not to apologize or admit responsibility or guilt for the accident, but express concern without admitting liability.

Require an internal review following an accident to determine if the organization's policies and procedures were followed and if they were effective. Based upon the findings, revise any policies or procedures to more effectively respond to an automobile accident.

### Potential Liability for Damages Caused by an Unpaid Driver

A nonprofit *can* be held liable for the negligent act of a volunteer whether the volunteer is driving an agency vehicle or his or her own auto on agency business. An organization can be held *directly* liable for actions that cause harm to another. The injured party might assert that the organization failed to screen and select its drivers properly. Another plaintiff might allege that a nonprofit failed to train or to supervise its drivers and other personnel.

A second form of liability is *vicarious* liability where the actions of an organization's agents are transferred to the nonprofit. Vicarious liability becomes important when a nonprofit has employees or volunteers driving their cars or other vehicles not owned by the nonprofit on agency business. Under the theory of vicarious liability, a nonprofit could be responsible for the actions of its drivers and other personnel if three conditions are met. First, the driver or agent must be acting on behalf of the organization and with its authority. Second, the organization must have the right to control the driver's actions. Finally, the incident must have occurred while the driver was acting within the scope of his or her duties

### **Driver Screening**

Screening all drivers makes good sense. Since you are already screening your drivers, you know how important this step can be. However, an effective screening and selection process needs to be quite thorough. Some organizations are casual about screening and selecting their drivers, but if there's an accident involving an "unqualified" driver, the organization's lax attitude toward screening may come back to haunt it.

The establishment of a driver selection process should be a part of your usual employee or volunteer screening program. As a rule of thumb, the greater the transportation exposure, the more extensive the driver screening process should be. First, you should review each employee and volunteer position description to determine if driving is a part of the position. The extent of the transportation exposure will vary by the position. You can view the exposures and appropriate selection process as a continuum. On one end of the continuum are the positions that do not involve any driving. At the other end of the continuum are the most hazardous positions that involve activities such as the use of buses and vans to transport people, handling special materials or equipment, transporting people with special needs such as wheelchair lift vans, or driving large, heavy vehicles. The middle section includes positions with less hazardous exposures such as transporting people in private passenger vehicles or more frequent driving as an essential function of the position that doesn't require any special licenses or training.

A basic screening process might include an application, personal interview, reference checks, verification that the applicant has a valid driver's license, and proof of personal auto insurance. Additional items that might be considered in a more rigorous process include: a statement of driving history, statement of medical condition, motor vehicle record, and a driving test.

A description of some of the tools available for driver screening and selection is provided below:

- *Position Application* Collect basic personal information and questions regarding the person's driving status.
- *Personal Interviews* Have someone from your organization interview the applicant to determine their acceptability for the position. Consider requiring the applicant to bring their motor vehicle

- record (MVR) to the interview.
- *Reference Checks* Contact non-family references to determine the person's suitability for the position.
- *Valid Driver's License* Confirm that the applicant has a valid driver's license and note any restrictions or limitations placed on their ability to drive (i.e., no night driving, special equipment, corrective lenses, etc.).
- Statement of Driving History For the occasional driver, it may be acceptable to ask the applicant to complete a statement of driving history instead of ordering a copy of his or her motor vehicle record.
- *Proof of Personal Insurance* If the person will be driving his own vehicle, your organization may want to require proof of personal automobile insurance with stipulated limits.
- Motor Vehicle Records (MVR) Check Look to your state guidelines for how to access DMV records
- Special Licenses or Certifications Certain sizes and types of vehicles require special driver's
  licenses such as the Commercial Driver's License. In some jurisdictions drivers who transport
  persons with developmental disabilities must obtain a special certificate. Determine if there are
  any special requirements applicable to the types of vehicles your organization operates or the
  types of passengers served.
- Statement of Medical Conditions Some organizations require their drivers to submit a statement of their medical condition that includes any medications the person is taking.
- *Driving Test* You may want to work with your local police department to have applicants take an "on-the-road" driving test.
- *Physical Examination* Some driving positions may require that the person receive a physical medical examination prior to operating the vehicle.
- *Drug and Alcohol Testing* An organization may decide to implement a drug and alcohol testing program for its drivers. Such a program is mandatory for any position that requires a Commercial Driver's License.

Additional screening tools are available, but this highlights the main methods used by nonprofit organizations.

## **Driver Applications and Supplements**

If a person is recruited as a driver or driving constitutes an important or major aspect of the person's position, a specific Driver Application should be used in conjunction with your organization's usual employment or volunteer application. When driving is not a major job function then you can either incorporate driving questions into your standard applications or use a supplemental application.

For positions requiring extensive driving, a Driver Application should request:

- Name
- Address
- Telephone Number
- · Date of Birth
- Driver's License Number and State of Issue
- Emergency Contact Name and Telephone
- Current Employer (name and address)
- · Position Held
- Dates of Employment
- Reason for Leaving
- Special Certificates: e.g., CPR, Medical Certificate, Defensive Driving, First Aid (indicate

- certificate(s) and expiration dates)
- Accident Record for the Past Five Years Consider asking the applicants to list the dates of accidents, describe the nature of each accident (e.g. head-on, rear-end). Also indicate whether the applicant was found to be at fault, and if there were any fatalities or injuries.
- Traffic Violations for the Past Five Years Moving violations only, but include any cases where the applicant received "probation before judgment." Request the city and state of each violation, date of the violation, and infraction and penalty.
- Have you ever been denied a license, a permit, or the privilege to operate a motor vehicle?
- Has any license, permit, or privilege ever been suspended or revoked?
- Personal Insurance Do you have an insurance policy for your personal vehicle that meets or exceeds the limits required by state law? If yes, provide the name of your insurance carrier and your policy number.
- Agreement to Abide by the Nonprofit's Policies The application should include a statement indicating that the applicant has read and agrees to abide by the nonprofit's policies, including its driving policies, will attend any courses or training required by the nonprofit, and will inform the nonprofit of any moving violations or at-fault accidents that occur during the applicant's tenure as a volunteer or staff member, whether or not they occur while working for the nonprofit.
- Seatbelt Warranty Some nonprofits add language about seatbelt use as a warranty at the bottom of the application. For example, "I also understand it is the policy of [Nonprofit] that all passengers and drivers must at all times wear seatbelts when riding in an organization vehicle. I agree to abide by this policy and will not transport a passenger who refuses to fasten or have his or her seatbelt fastened unless he or she is excused from this requirement by a physician's certificate."
- Truth Clause Just above the applicant's signature should be a truth clause or false information warning. While there are many reasons for rejecting an applicant for a position at your nonprofit, dishonesty on the application is among the most defensible reasons for rejection. Every nonprofit application for volunteer or paid employment should include a truth clause. A sample is provided below:

"I certify that the answers given by me to all questions on this application and any attachments are, to the best of my knowledge and belief, true and correct and that I have not knowingly withheld any pertinent facts or circumstances. I understand that any omission or misrepresentation of fact in this application or on my resume may result in refusal of or separation from employment/volunteer service upon discovery thereof."

• Applicant's Signature, Date

For those positions with only incidental driving, the driving supplement might include the following:

- Driver's License Number and State of Issue
- Personal Insurance Do you have an insurance policy for your personal vehicle that meets or exceeds the limits required by state law? If yes, provide the name of your insurance carrier and your policy number.
- Special Certificates e.g., CPR, Medical Certificate, Defensive Driving, First Aid. Indicate certificate(s) and expiration dates.
- Accident Record for the Past Five Years Ask the applicant to list the dates of accidents, describe the nature of each accident (e.g. head-on, rear-end), indicate whether the applicant was found to be at fault, and indicate if there were fatalities or injuries.
- Traffic Violations for the Past Five Years (moving violations only, include even if received "probation before judgment") Request the city and state of each violation, date of the violation, and infraction and penalty.
- Agreement to Abide by the Nonprofit's Policies.

### **Verifying Licenses**

By making certain that all authorized drivers of the organization's vehicles have current, valid drivers' licenses, you are performing a very simple, but important, task. Make sure that each driver is legally licensed to drive the type of vehicle to be used and that no license restrictions affect the person's ability to perform his or her duties. Always make a copy of the license for your files.

It is also a good practice to check for valid driver's licenses for all employees or volunteers that might drive occasionally for the organization. This includes employees and volunteers that use their own vehicles, not just the people driving the organization's vehicles.

You might also consider checking drivers' records through your state Department of Motor Vehicles. Some nonprofits require applicants for volunteer positions to produce a copy of their current Motor Vehicle Record (MVR), while other organizations obtain the applicant's permission to check their motor vehicle records and do so later.

#### **MVR Checks**

Checking the driving records of applicants for driver positions of agency vehicles is a reasonable and appropriate risk management procedure. You should consider also checking the records for personnel that may drive their cars on your behalf. Driving records are maintained by the Department of Motor Vehicles (DMV) in each state. These agencies track each licensed driver's traffic violations and vehicle accidents. Like other tools, however, you need to use the information gathered properly to achieve your desired results. Checking official agency records is *not* a panacea. *Do not be lulled into a false sense of security*. Conducting a motor vehicle record check is not a substitute for using other screening tools or risk reduction techniques such as closely supervising personnel (employees and volunteers) and monitoring their performance after placement. Moreover, conducting a record check should not lead you to disregard danger signs that appear during other parts of the screening process.

Here's a suggested approach for checking motor vehicle records:

#### Step 1 - Determine if the position involves driving

The decision to check official agency records - including motor vehicle records - should be based primarily upon the specific responsibilities of the position. If operating a motor vehicle is not part of the position description, then why check driving records?

#### Step 2 - Decide if an MVR check is necessary

Decide which positions require that each person's MVR needs to be checked. Consider checking the MVRs of persons authorized to drive your nonprofit's vehicles. Remember, it may still be a good idea to check a driver's MVR, even when they will be driving their own vehicle. If the position involves only incidental driving, you may want to consider using a Statement of Driving History as a screening tool.

Some proponents of record checks assert that a check encourages self-screening. They believe that individuals with disqualifying records will be discouraged from applying for driving positions. Using official records as a screening tool may also strengthen your position in litigation. Although the organization is responsible if its driver is at fault (negligent) it can avoid possible allegations of gross negligence by showing that it took proper care in screening its drivers. An organization with access to these records may be subject to criticism if it fails to use it especially if the information is readily accessible and affordable. Both of these reasons for using record checks may be valid. However, every

nonprofit must balance its selection of screening tools against the factors of relevance to the position, availability, usefulness, cost, and legal permissibility.

#### Step 3 - Establish criteria

Before ordering motor vehicle records on applicants, you must first carefully define your selection criteria that will enable your organization to function while following its policies and procedures on a consistent basis. The selection process should identify traffic violations or accidents that will disqualify someone automatically, establish rating criteria, define judgment factors, and permit the information to be examined in the context of organizational requirements and other life experience factors of the applicants.

For example, what motor vehicle offenses would automatically disqualify an applicant? Would an applicant with a recent moving violation be automatically disqualified? Would an applicant with a moving violation five years ago be disqualified automatically? What was the nature of the moving violation - speeding, running a stop sign or red light or driving under the influence? We suggest starting with a list of offenses that would automatically disqualify any applicant, e.g. any arrest or conviction for driving under the influence or driving while intoxicated, vehicular manslaughter, or reckless driving. Then develop more specific criteria: e.g. two moving violations in the past 5 years, for disqualifying an applicant.

#### Step 4 - Obtain MVR checks on all applicants for designated positions

If you decide that MVR checks are necessary for specific positions, you should obtain motor vehicle records for all candidates for those positions. Consistency is a key issue in any effective screening and selection process. The failure to conduct record checks on all candidates for a position may be viewed as discriminatory. In addition, it may be hard to explain if your organization placed a person not screened in accordance with your policies in such a position and that person caused an injury or perpetrated a crime.

#### Step 5 - Provide applicants with disqualifying offenses an opportunity to respond

Unfortunately, states can make errors in recording traffic violations. It is a good risk management practice to allow applicants with disqualifying offenses to confirm if the information is correct. If the information is incorrect, the applicant should have the opportunity to "correct the record."

At a minimum, all of your drivers should have an acceptable driving record as defined by your organization. Your insurance company and agent or broker can assist you in establishing effective guidelines. Remember that checking motor vehicle records must be an on-going process. Depending upon the extent of driving exposure, the MVRs can be reviewed annually. Also be prepared to take the appropriate action if a volunteer or employee develops an unacceptable driving record while working or volunteering for your organization.

NOTE: Under Federal law anyone driving a vehicle that holds sixteen or more people (including the driver), such as vans or buses, must have a valid Commercial Driver's License (CDL). The law also requires the driver of any vehicle over 26,000 pounds to have a Commercial Driver's License. Many states have adopted more stringent requirements for Commercial Driver's Licenses. For example, California requires that anyone driving a vehicle holding ten (10) or more passengers, including the driver, have a Commercial Driver's License (Class "B" License). Check with your state Department of Motor Vehicles or your insurance agent to determine your state's requirements.

The U.S. Department of Transportation's CDL regulations require prospective employers to check,

within thirty days of the date the driver's employment begins, the motor vehicle records for the applicant's driving history. The organization must also conduct an investigation of the driver's employment record for the past three years.

### **Driver Training**

You indicated that you train your drivers. This is an important risk management step. Just be sure that you train all drivers - employees *and* volunteers. In fact, you should provide the same training and risk management procedures for any person holding a specific position whether they are volunteers or employees. One training tool is a driver's handbook that states your policies and expectations clearly.

An effective training program, like the selection process, should be developed based upon the nature and extent of the driving performed for each position. Not everyone needs to be trained to the same level unless they are performing the same tasks.

Consider reviewing your training program to make sure that the topics listed below have been covered.

New Employee/Volunteer Orientation

- General Overview of transportation policies and procedures
- Transportation risk management statement including your organization's general driving rules
- · Authorized drivers and vehicle use
- Mileage reimbursement policy
- Accident procedures

#### Position Specific

- Any skill requirements or special training or licenses (first aid, CPR, special driver's license, etc.)
- Training on driving certain types of vehicles (i.e., panel trucks, large passenger vans, trucks, or buses)
- Defensive driving and other driver training programs
- Passenger assistance
- Vehicle inspection and maintenance procedures including documentation
- Use of trip logs
- Supervision chain of command
- Transportation safety program incentive awards, safety meetings, safety committee, review of transportation issues/problems

## **Supervising Drivers**

You indicated that you have someone responsible for overseeing your paid and volunteer drivers. Having a supervisor for driving activities is an important first step in managing transportation risks in your nonprofit. Make certain that this person has the authority to enforce the policies adopted by your organization. Also ensure that the supervisor is well versed on your transportation policies and procedures and can articulate them to all drivers in the program.

## **Monitoring Driver Performance**

Monitoring driver performance on an ongoing basis is another effective risk management tool. The proper supervision of drivers requires continuous performance monitoring and evaluation. You indicated that you do evaluate your drivers. This is an important practice that we encourage you to continue. Consider reviewing your process for drivers of agency vehicles to include the applicable following

#### elements:

- Periodic review of each driver's motor vehicle record
- Periodic road test
- Confirmation of medical condition if applicable
- Written driver safety tests
- Review of accident and incident reports
- Regular performance reviews and conferences
- Review of complaint logs
- Review of transportation program logs and reports (inspections, maintenance reports, trip logs, etc.)
- Verification of position requirements current and valid driver's license, certificates or special licenses, and personal automobile insurance

#### **Commercial Driver's License Issues**

Under federal law, the drivers of vehicles holding 16 or more passengers (including the driver) or weighing more than 26,000 pounds must have a Commercial Driver's License (CDL). Aside from the need for a CDL, your organization is subject to numerous Federal and state regulations. The U.S. Department of Transportation's CDL regulations require prospective employers to check, within thirty days of the date the driver's employment begins, the motor vehicle records for the applicant's driving history. The organization must also conduct an investigation of the driver's employment record for the past three years. For additional information on the regulatory requirements, contact the U.S. Department of Transportation (<a href="https://www.dot.gov">www.dot.gov</a>) or your state Department of Motor Vehicles.

#### **Owned or Leased Vehicles**

You indicated that your organization owns or leases one or more vehicles. Your organization either provides transportation for your clients or has enough employee or volunteer travel to have its own vehicles.

No matter what type of vehicles you own - private passenger cars, buses, trucks or vans or some combination -your organization is responsible not only for who drives the vehicles but their maintenance and upkeep. Every nonprofit that owns vehicles should have policies and procedures in place to manage the risks of owning and operating motor vehicles.

## **Vehicle Selection Policy**

You indicated that you do not have a vehicle selection and replacement policy. Whether your organization has one vehicle or a fleet, it's prudent to have guidelines to govern the selection and replacement of owned vehicles. The following are some factors to consider in establishing your policy.

- Selection Type of Vehicle: Establish specific criteria for selecting the type of vehicle(s) your organization needs to fulfill its mission. The options include private passenger cars ranging from subcompacts up to luxury edition sedans. Consider the model's crash safety rating and reliability in selecting the car right for your organization. If you need trucks, vans or buses, again evaluate how the vehicle will be used. For buses and vans, consider whom you will be transporting and which type of vehicle will meet your needs best. Also, do not forget to determine if any of your selected vehicles will require drivers to hold a Commercial Driver's License.
- Selection Safety Equipment: Once you have selected the types of vehicles you will purchase or lease, determine the type of safety equipment each vehicle must have. Some possible safety

- features are airbags, side impact features, anti-lock brakes, four-wheel or all-wheel drive, passenger head restraints, large side mirrors, backup alarms and mirrors, cargo holders and any special mechanical equipment such as lifts.
- Retirement or Replacement: Determine when your organization will retire or replace a vehicle. The decision can be based on the vehicle's age, mileage or obsolescence (you do not need it any more), or some combination of these factors.

### **Trip Logs**

You indicated that you maintain trip logs for your vehicles. These logs can assist you in evaluating the need for and effectiveness of the various vehicles your organization owns. The logs also can reinforce to personnel that they are driving an agency owned vehicle and that their actions have a direct effect on the organization.

### **Inspections**

You indicated that your nonprofit requires pre- and post-trip inspections of your vehicles. Some auto accidents are due to mechanical problems and poorly maintained vehicles. Spending a few minutes inspecting a vehicle before and after a trip can save time, money and energy later.

### **Documenting Vehicle Maintenance**

Ensuring proper maintenance and repairs is one of the primary reasons for the pre- and post-trip inspections. However, if a driver does not know how to inspect or how to report problems, the inspection procedures are meaningless. You indicated that your organization has established procedures including documentation for routine and special maintenance. This indicates that you recognize the critical connection between safe equipment and a safe transportation program.

## **Controlling the Non-Owned Auto Exposure**

You indicated that your organization does not have an approval process for hiring, renting or borrowing vehicles. An approval process enables your organization to maintain control over its transportation exposures. The process does not have to create a bureaucracy or impose undue burdens on personnel. However, your staff should have some guidance on your policy for renting, hiring and borrowing vehicles. An effective policy can include the following:

- *Authorization* Identify those positions that have the authority to rent, hire or borrow a vehicle and how other employees or volunteers can receive approval.
- Acceptable Activities List the types of activities or reasons that are acceptable for renting or borrowing a vehicle.
- Authorized Drivers The section should follow your acceptable driver policy. No one that has not been approved to drive either your vehicles or on your behalf should be allowed to drive a rented, hired or borrowed vehicle.
- Acceptable Vehicles List the types of vehicles that can be rented or borrowed. Consider your organization's insurance coverage, especially for physical damage to rented or borrowed vehicles. In some cases it may be prudent to purchase the collision damage coverage, while in other cases this coverage may not be needed.
- Cost Limitations or Factors Provide guidance on the price range for rental vehicles. Some organizations have special arrangements with specific rental car firms and require that personnel use these companies.
- Vehicle Inspections Your personnel should be instructed to conduct pre- and post-trip

inspections of a rented, hired or borrowed vehicle. They should report any noted physical damage or other problems to the vehicle's owner prior to operating the vehicle. The post-trip inspection can verify that the vehicle suffered no damage when being used by your organization. Use the same inspection process if your organization loans vehicles to others.

- *Borrowed Vehicles' Insurance* Establish a process for verifying that the owner of the borrowed vehicle has adequate auto insurance (liability and physical damage).
- Your Insurance The policy should briefly explain your organization's insurance coverage (if any) for rented, hired, or borrowed vehicles. Your coverage may consist of Hired and Non-owned Auto coverage for the liability exposures and Hired Auto Physical Damage. Your nonprofit can purchase both of these coverages, whether or not you own any vehicles. Also explain any requirements that your insurance company has imposed before you rent or borrow a vehicle.

### **Monitoring Transportation Providers**

You indicated that your organization does not monitor and evaluate the performance of its transportation service providers. A performance monitoring and evaluation system is necessary to effective risk management and organizational management. Without carefully monitoring the performance of contractors, your organization will be unable to identify and correct any problems or reward outstanding service.

Here are some features to consider in establishing your monitoring system:

- *Terms of the Contract* Determine if the vendor is meeting the terms and conditions of the contract. If not, make sure that your organization takes appropriate action. Also evaluate if the vendor is providing the necessary services in a timely manner.
- *Service Evaluation* Ask the service recipients to evaluate the contractors' performance. Your transportation person can coordinate the evaluation process.
- Complaint Process Set up a process for service recipients to submit and resolve any complaints with the contractor. Also, identify a way for the contractor to submit complaints or problems to your organization.
- Contract Renewal Process The final aspect of a monitoring system is the process of deciding if your organization wants to continue contracting with each transportation service provider. The renewal process may be automatic or you may need to have another competitive bidding process. Review the recent results and modify the contract or specifications as needed.

## Verifying Personal Auto Coverage

You indicated that you require proof of personal auto insurance from all personnel driving their own vehicles for your organization's benefit. This is an excellent risk management strategy. Some insurance companies require this practice when you have personnel driving their own vehicles on agency business. In the event of an at-fault auto accident, the vehicle owner's insurance policy is the first line of coverage for a liability loss. If the owner does not have auto insurance, the responsibility for the financial consequences of the accident could be shifted to your organization. We encourage you to remind your employees and volunteers that their personal auto insurance will respond to any loss first. You should also tell them that your organization does not have any insurance policy that will reimburse them for any physical damage to their car.

## Cargo Insurance

You indicated that you transport cargo either in your own vehicles or through transportation companies. If you also have cargo insurance for these goods - well done! Few nonprofits recognize their potential

exposure to loss from transporting goods and materials. Many organizations assume that a transportation company will assume responsibility. However, a company's liability for your cargo is usually very limited. Also, some larger nonprofits have their own trucks and tractor-trailers that they use to haul materials. No auto policy covers the cargo carried by, within or on the vehicle. For this exposure, you need an inland marine policy.

# **Technology and Privacy Risk Management**

#### Introduction

This section of your report contains feedback and recommendations about managing technology risks based on your answers to the questions in the Technology and Privacy Risk Management module. The suggestions in this report follow the subtopic headings for the module: Technology Policies, Cybersecurity Assessment, Technology Vendors, Sensitive Information, and Cyber Liability Insurance.

### **Comprehensive Policy**

You indicated that your technology policy is comprehensive, and that it addresses all or virtually all of the possible categories of misuse you have experienced in the past or anticipate in the future. The use of technology policies in the nonprofit sector is still an emerging practice. So your use of a policy that you believe is comprehensive is both unusual and commendable from a risk management perspective. As with any risk management tool or employment policy, you have to walk a fine line between presenting a comprehensive policy and formulating policies that are so lengthy or complex that they beg for an "executive summary." You don't want employees to violate your policies because they were hard to understand or took too long to digest. Here are a few questions you might want to ask with respect to your comprehensive technology policy:

- What are the most critical prohibitions or rules outlined in the policy?
- Does the policy place the proper emphasis on the most critical issues?
- Is the policy sufficiently or overly strict?
- How have employees reacted to the policy? Does it enjoy widespread support? Do employees understand the rationale behind the policy?
- Is the policy stated in clear terms that every employee can understand? If not, can technical terms or concepts be rewritten to increase understanding?
- Have any employees been reluctant to agree to the terms of the policy? If so, why? Are changes warranted to ensure greater acceptance of the policy?
- Is there anything about the way in which the policy is disseminated that dissuades employees from reviewing it on a timely basis? (Some nonprofits find that it works more effectively to separate the technology policy from the employee handbook, in order to emphasize its importance.)

## **BYOD Policy**

You indicated that your agency does not have a "Bring Your Own Device" Policy. Many staff simply don't realize the security risks associated with smartphones. We recommend that you adopt a BYOD policy that clarifies what agency information may and must never be accessed on personal devices. For example, the policy may allow employees to retrieve and send email messages from their phones, but strictly prohibit signing on to payroll, human resources or donor databases from a personal device.

As you develop your policy, remember to:

- specify what devices are covered
- make it clear who owns what
- ensure that a plan is in place to disable email and other resources accessible on a personal device at employee separation
- communicate the BYOD policy to employees, including instructions on what type of data may be accessed on personal devices, procedures for accessing data securely (e.g., through a secure

network), and procedures for storing and transmitting data securely (e.g., using encryption).

You might also decide to offer resources to employees such as AT&T Toggle, a BYOD solution that allows employees to switch from 'work mode' to 'personal mode' on a smartphone. Whatever your BYOD policy is, aim to strike a balance between protecting organizational data and upholding the privacy rights of your employees.

For additional information on BYOD policies, see:

- Personal Devices at Work NRMC
- BYOD Policies: What Employers Need to Know SHRM
- 7 Tips for Establishing a Successful BYOD Policy CIO

## **Telework Agreements**

You responded that your telecommuting employees are required to sign a "Telework Agreement" outlining the restrictions and requirements associated with your telecommuting program. A Telework Agreement can be an effective risk management tool, enabling a nonprofit to reduce the likelihood of surprise in the supervision of telecommuting employees. You might want to review your current Telework Agreement to make certain that it includes the following critical elements:

- An overview of the parameters of the program, and any special requirements that apply (e.g. that telework locations be within the state where the nonprofit operates, or that the nonprofit will be allowed to inspect the work site).
- Information on the nonprofit's systems security provisions and instructions.
- A restatement of the nonprofit's applicable code of conduct.
- Information about the required work schedule and means of communications between the employee and the "home office" as well as contact between the employee and the nonprofit's clients and outside vendors.
- A signed statement that the employee agrees to establish and maintain a safe and secure home workstation and that the employee has read and understands the policy and agreed to abide by its provisions.

## Monitoring Employee Use of Technology

You indicated that your nonprofit monitors employee use of technology. Doing so is an important risk management strategy that backs-up any steps you have taken to dispel employees' expectation of privacy while using your systems. In addition, monitoring employee use of technology puts your organization in the best position to detect possible problems before they become catastrophic. As is true with other risk management techniques, it's important to strike a balance. You'll need to balance affordability of monitoring with the potential fallout and benefits of monitoring. You don't want monitoring to seem so invasive to employees that it damages morale in your organization. Nor do you want to spend a disproportionate amount of resources on monitoring compared to the threat of loss to your systems. It's also important to keep in mind that a significant percentage of system misuse is due to ignorance-an employee may not recognize that what he or she is doing violates your policies or poses some risk to your assets. Monitoring can provide a way to detect inadvertent missteps that happen despite the presence of a comprehensive technology policy. As with any risk management strategy, it's important to obtain a broad perspective on the "problem" you're trying to address as well as the "solution." So you might consider asking a group of employees to examine your existing monitoring practices and offer suggestions to improve the policy. This might be particularly important if your monitoring policy has been met with resistance, or you're encountering other difficulties implementing the policy.

### **Using Vendors**

You indicated that your nonprofit uses independent contractors and/or firms to perform various technology-related functions. Vendors can be the source of a variety of risks when implementing changes within your organization. New systems usually mean the involvement of new vendors - companies and individuals with whom you may not have longstanding relationships.

When looking for a new vendor, whether for software, service or a fully outsourced technology operation, the best way to identify prospective providers is through word-of-mouth referrals. Minimize your risk of receiving poor service by asking around at local meetings, conferences, and user groups. People are usually willing to share horror and success stories, so all you have to do is ask. Check the service record of the vendor by requesting a list of references from current nonprofit customers. If the vendor is hesitant to supply references, consider moving on to another provider.

### **Technology Contracts**

You indicated that it is your practice to always use a written contract when hiring technology firms or contractors for specific projects. A contract is beneficial for various reasons. Most importantly, it spells out the expectations and requirements of each party and reduces the risk of surprise and disappointment. It can also provide a helpful roadmap in the event things turn out differently than expected and some deviation in the original plan is required. But a contract is only useful in this regard if it contains a sufficient degree of details and anticipates various contingencies.

Consider reviewing any pending or future technology contracts to make certain that they:

- Are written in language that is understood by both parties. When a technology firm presents a proposed contract for your review, you can expect that it will contain technical language. Make certain you understand the terms and language in the contract, or that they are specifically defined in the contract. Keep in mind that your definition of "database" or "system" may differ from the perspective of the contractor.
- Are explicit about the work the contractor will be performing and your expectations about the final product or system.
- Anticipate changes in technology that may occur during the life of the contract, helping you avoid
  receiving a product at the end of the process that is obsolete or inappropriate given the availability
  of newer technology.
- Include appropriate checkpoints in the process. You may require the vendor to provide periodic status reports, or you may agree to a timetable and have your staff responsible for determining if it has been met.
- Clearly and explicitly address the issue of ownership. Who owns what? Will the nonprofit "own" the software it is purchasing or only a license to use the software for a period of years? How will individual contributions of owned material be returned if the contractual parties decide to split? Vague statements about the vendor's obligation to return the nonprofit's property in the event the contract is cancelled are probably insufficient.
- Include a well-defined "exit strategy" in the event either party seeks to end the relationship. Some of the issues that should be addressed include: the length and form of notice required to cancel the contract, how the parting of company will be announced, and what equipment, documentation or other assets will be returned to the parties.

# **Special Events**

## Introduction

This section of your report contains recommendations about managing special event risks. The suggestions in this report follow the subtopic headings for the module: Planning Safe Special Events; Key Personnel; Partners, Sponsors and Vendors; Facilities; People; Special Features; Accident and Crisis Management; and Insurance for Special Events.

Most nonprofits conduct special events from time to time. Yet risk management issues are often omitted from the planning process. In the excitement that surrounds various planning and fundraising activities, the possibility of someone getting injured may not be on the radar screen. The risk that the event will generate less than the event goal may be acknowledged, but not addressed.

While most events are delivered without serious harm or injury, an unanticipated accident at an event could be disastrous for your nonprofit. Every nonprofit that conducts special events should integrate risk management into the event planning process.

## **Hosting Special Events**

You indicated that your nonprofit hosts special events. Special events are increasingly popular in the nonprofit sector as organizations look for ways to generate support for programs, raise funds for educational and service delivery initiatives, and raise public awareness about societal problems and issues. For many nonprofits special events are a cornerstone of program and service delivery. While special events can help an organization achieve its goals, they may be undertaken with little thought about the potential downsides or risks. Effective nonprofits cannot operate without risk, nor should they try to do so. However, a critical component of any special event is to identify and manage the risks related to the specific activity.

# **Documenting Risk Management Activities**

You indicated that your nonprofit documents its risk management and safety plans. This is a good business practice. Written plans can assist with training and supervising personnel as well as help ensure that certain actions are taken. The documentation can also be useful if an accident occurs and your nonprofit must defend its actions.

# **Partnership Risks**

You answered that your organization establishes partnerships or collaborations with other nonprofits, businesses, and governmental agencies for special events. Establishing a partnership has its own set of risks that you need to manage before, during, and after you begin the relationship. The first issue is selecting the right partner. This can be accomplished through appropriate research and due diligence. An improper relationship in the eyes of the public can have a devastating public relations effect on your organization. Additionally, the roles and responsibilities of each party must be clear and understood by both parties. Many organizations formalize their relationships with contracts or memoranda of understanding.

#### **Recruitment/Selection Process**

You indicated that your nonprofit has a process for recruiting and selecting partners. Well done! Recruiting and selecting partners can be a treacherous endeavor. You need to find another organization that is reflective of your nonprofit's values and mission. The arrangement should make good business sense for all parties. One substantial risk is the public's reaction to the disclosure of inappropriate actions by one of your partners. The partner may use foreign "sweatshops," manufacture a dangerous product, or distribute a product that you do not want associated with your nonprofit (alcohol, guns, cigarettes, etc.). Adverse publicity affecting your partner can influence the public's perception of your organization. Choose your partners and sponsors wisely.

## **Accessibility**

The use of facilities that do not meet the accessibility requirements of the Public Accommodations section (Title III) of the Americans with Disabilities Act (ADA) can create a liability for your organization. Refer to the ADA web site (<a href="https://www.ada.gov/ada\_title\_III.htm">https://www.ada.gov/ada\_title\_III.htm</a>) for additional information on meeting the public accommodation requirements of the ADA.

## **Security**

You answered that your nonprofit does not provide security services at its special events.

Security personnel can perform a number of valuable services at a large special event. They may be needed to keep unwanted people away from the event as well as deal with the people attending or participating in the special event. You need people trained to deal with an emergency situation such as medical needs, or a fire or other event that requires the facilities to be evacuated. However, security measures have their risks, too. The key to an effective security force is the selection, training and supervision of the security personnel, whether they are independent contractors or volunteers. If your organization does not want to assume the responsibility for providing volunteer security personnel, you should contract with a security firm. When using independent contractors, ensure that the contract requires the contractor to have insurance and to provide a Certificate of Insurance to your organization. Also, have your organization added as an additional insured to the security firm's general liability policy.

## **Spectators**

You responded that none of your special events include spectators. Although you may not have spectators watching an event, you may have participants who create similar risks. Issues like crowd control and risks from the event activity itself will still apply to participants in an event, even if there is no one there as a spectator.

#### Waivers

Waivers and releases can be useful risk management tools. In many instances a waiver will hold up in court and insulate a nonprofit from liability. More importantly, however, waivers and releases warn the volunteer or participant about the special risks of an activity and alert the individual to use caution. Although it may not be necessary for all events, you should consider creating a waiver for specific activities. It is recommended that you have your attorney or legal counsel review the waiver before use.

## **Food and Beverages**

You responded that food and beverages are furnished at your special events. The first risk management

concern is who is providing and serving the food - a vendor or your employees and volunteers. If you are using vendors, you can transfer most of the financial risk associated with food to the vendor. However, if your organization is providing food and beverages there are few things to consider.

- Facilities Does the premises have adequate preparation, storage, and refrigeration facilities for the type of food served?
- *Health Regulations* Do you need a health department permit or are you subject to any other health department regulations?
- Food Spoilage and Contamination Are the food handlers trained in the proper handling of the food to be served?

#### **Entertainment**

You indicated that your organization provides entertainment during some of your special events. Entertainment is a broad term and can include street performers (juggler, clown, mime, etc.), musicians, speakers, athletic events (rodeo, boxing, tennis, etc.), dances, games, and amusement rides. Each type of entertainment may have unique risks that you need to manage. The most significant exposures are bodily injury and damage to property.

Entertainment involving "name" personalities can place extraordinary stress on security and crowd control. The entertainment may also require stages with elaborate (and expensive) sound and light systems and special effects. Stages and bleachers can be extremely hazardous if not properly constructed and maintained.

The financial aspects of many entertainment risks can be transferred to another party. At a minimum, you should require that each entertainer provide you with proof of insurance. However, be aware that many entertainers (bands, street performers, etc.) do not have insurance. Without insurance, the financial consequences for any losses caused by these performers can become the responsibility of your organization. You can decide to assume that risk, or, for a larger event, you may be able to make arrangements for the entertainers to purchase a special event liability policy.

Require a certificate of insurance from each performer, vendor and contractor involved with the special event. Also, ask to have your organization added as an additional insured to their general liability policy. Ideally, each entity should also have workers' compensation insurance. However, many states do not require sole proprietors to purchase workers' compensation coverage.

# **Parking**

You responded that your organization offers parking at your special events. The risks associated with event parking depend upon who is running the parking operation. Often the parking lots are a part of the facility you are using and facility personnel handle the parking for the event. If this is the case, you have transferred the risk to the facility; however, review carefully the rental contract to ensure that the facility is responsible for all aspects of the parking operation. If your organization is responsible for operating the parking lot, be careful to whom you assign those tasks. You should train and supervise the parking aides and provide them with the appropriate safety equipment (reflective vests, flashlights, whistles, and radios). Consider posting notices and disclaimers that your organization is not responsible for any damage or loss of property while on the parking lots. If the event is at night or in a dangerous neighborhood, consider hiring a security firm to patrol the lot and assist your guests as needed.

Check the parking lots for smooth, even surfaces and mark any hazardous conditions. Often guests are parking in fields and other unpaved surfaces so be aware of the hazards of uneven surfaces and the possible consequences of inclement weather on the parking area. Also, consider the traffic flow and

work with the local law enforcement agencies to minimize disruptions to traffic.

## **Transportation**

You indicated that you provide transportation services as a part of your special events. One form of transportation service can be a shuttle service between the location and another, such as from the parking lots, airport, hotel, or from venue to venue. Another type of service is transporting people for the event such as a bus trip to a resort area or camp, or a tour to another city or country. There are two risk management strategies for this transportation risk: transfer the risk to another entity or provide appropriate vehicles and suitable drivers.

If you choose to transfer the risk, you need to be diligent in selecting a transportation service provider. If you are chartering the service, request certificates of insurance. When your organization provides the transportation you should take additional precautions. Your transportation service may involve the use of cars, boats or airplanes. In all cases you need to know who is "driving" and whether they are acceptable "drivers." Also, and unless the drivers are using vehicles owned by your agency, confirm that they have the proper insurance. Finally, your organization should purchase insurance coverage for non-owned automobiles. In special circumstances when you may be using non-commercial watercraft and aircraft, make certain that you are properly insured for these special transportation activities.

## Cash

You indicated that you do not handle a significant amount of cash, checks, or credit card receipts during your special events. However, you may be surprised how quickly the receipts can add up to a large sum of money. You may collect admission or registration fees, parking charges, or payments for the sale of merchandise, food and beverages. Other sources include auction receipts, pledges and donations, raffles or opportunity drawings, and the money from a casino night. The proper safeguarding of money, especially cash, is difficult and often overlooked when planning a special event. Some activities generate large sums of cash and checks that if lost or stolen can create a financial hardship for your organization.

The main exposure is that the funds are stolen either by an outsider or an employee, client, or volunteer. Here are some techniques for protecting your financial assets.

- Segregate money handling duties A different person should be responsible for each step receiving the funds, depositing, recording, disbursing funds, recording disbursements and reconciling your accounts. There is a significant chance for fraud if only one or two people handle all of these transactions. The more eyes overseeing the handling of your funds the better. Segregation of duties is difficult for many small nonprofits but can be accomplished with the use of employees and volunteers.
- Safeguard undeposited receipts First, do not forget to stamp checks with a restrictive notice when they are first received. Make deposits frequently and safely. Vary the time of day and routes taken to the bank. If the funds are not deposited on a particular day, take the necessary steps to store the money and checks safely, especially when you are away from your office.
- *Count twice, deposit once* Money should be collected and counted independently by two people. Many organizations establish a guarded "money room" where all of the cash is taken and counted with several witnesses. Also, when handling cash, use either a cash register or other system for recording all cash transactions. The register tape or other receipts should then be reconciled with the amount of cash collected.

# **Accident Reporting Form**

You answered that your nonprofit uses a standard Accident or Incident Report form during its special events. As you are no doubt aware, it is important for your organization to gather information regarding the accident. The information collected will be critically important in any subsequent investigation of the accident. You can also use the information to learn from the incident and implement changes.

Contact your insurance professional for any recommended or required forms. Train your employees and key volunteers on the proper techniques for completing these forms. The documentation should only include an *objective description* of the accident and the injuries. The person completing the form should avoid personal opinions and any editorializing. Never admit liability to anyone and do not include an admission of liability in the report. Unless your insurance professional or carrier requires that you use a specific form, review the form that is in use at your organization to make sure that it contains the following information:

- General Information Your organization's name and address plus the name, date and location of the special event.
- *Injured Person(s)* This section should identify the injured person(s) and provide basic information on the accident. Include the person's name, address, telephone number, age and gender. Note the date, time and location of the accident and a brief description of what happened. Describe the nature of the injury. Indicate how the injured person left the scene (e.g. on foot, in personal vehicle, in an ambulance)
- *Witnesses* Record the name, address and telephone numbers of any witnesses. Ask each witness for a brief statement or description of the accident. The witnesses' statements should be recorded accurately, reviewed, and signed.
- Medical Treatment Note if any first aid treatment was administered and by whom. Many
  organizations have their medical volunteers complete this section of the report. Also, document if
  any professional treatment was performed such as the person being transported to the local
  hospital.
- Accident Documentation Describe how the accident/injury occurred. Draw a diagram of the accident scene. Many organizations take photographs or use a video camera to document the accident scene. These pictures and diagrams will be helpful in investigating and settling any claim made against your organization.
- *Preparer's Signature* The person that prepared the form should sign and date the form and include his or her address and telephone number.

It's always a good idea to talk to your insurance professional before you're facing an accident to discuss how your insurance company wants you to report claims. Some insurance companies want you to report every incident so they at least have a file in the event the injured party submits a claim. Other insurers do not want a claims notification form until the injured party seeks compensation. Even if your insurance company does not want immediate notification of any incidents it is prudent for your nonprofit to establish and retain incident report files. After talking with your insurance professional, establish the appropriate accident reporting procedures.

# **Notifying Victims' Families**

You answered that you do not have a procedure for notifying the family or caregiver of an injured person. This is an important task that should be done with great compassion. Depending upon the relationship of the person to your organization (employee, volunteer or client), you may have difficulty identifying the people to contact. In some cases you may have to rely on the local authorities to proceed. Whoever notifies the family-organization or the police-compassion is important while conveying your nonprofit's concern for the injured person and his or her family. This is especially true for any follow-up contact with the injured person or their family. While your representative should never make promises to

compensate the victim or accept fault, you may avert legal action simply by demonstrating concern for the individual and their family.

# **Crisis Management and Business Continuity Planning**

## Introduction

This section of your report contains feedback and recommendations based on your answers to questions in the Crisis Management and Business Continuity Planning module.

## **Responses to Common Emergencies**

There are some emergencies that are more easily identifiable and allow for the development of a specific plan to address the crisis. A fire in your facility, a medical emergency, a bomb threat, or severe weather incident may feel like they are unlikely but you will be grateful for advance planning should one occur. Use a planning committee to catalog these scenarios and determine what the appropriate response should be. Develop the documentation to outline the plan but remember to keep things brief. In the event of an emergency, it is unlikely that someone would have time to read a long manual to determine what to do. Practice the plans that you develop in order to determine the efficacy of the response. This will help identify gaps in the planning and will provide for a more effective response.

#### **Crisis Communication Plan**

You answered that you have some crisis communications pieces developed, but not a full or comprehensive plan. Some agencies integrate crisis communications materials into their overall crisis management plan, while others maintain a separate crisis communications plan. Remember to choose the approach that best suits your agency.

Review the areas identified below as targets for improvement in your crisis communication plan. Gather a diverse group of leaders--with different backgrounds and life experiences--to consider issues such as chain of command, key messages, and strategies to keep key stakeholders informed during a crisis. Remember to review and update your plan regularly.

# **Business Continuity Plan**

You indicated that your agency has elements of business continuity planning in place, but that your plan may not be adequately comprehensive or up-to-date. We recommend that your review the existing pieces to determine whether you have identified:

- mission critical functions--those functions that cannot be curtailed, even during an interruption to normal operations;
- plans for short-term replacement for workspace / equipment / communications if regular resources are not available (e.g., telecommute options, alternate office space, computer equipment rental)
- access to and protection for critical organization data

# **Volunteer Risk Management**

## Introduction

This section of your report offers feedback and recommendations based on your answers to questions about volunteer service at your agency.

## **Staff Volunteering**

Although it may be legally permissible for certain paid staff of the organization to volunteer their time as well, there are some guidelines that must be followed depending on the classification of the staff person as exempt or non-exempt.

Non-exempt employees are hourly employees who must be paid for every hour worked. In most states any hours worked in excess of 40 per week entitle the employee to overtime pay. If the duties that a non-exempt staff person is performing when they want to volunteer are *similar* to those for which other employees are compensated, then it is likely that the time would be considered 'work' time and count toward the hourly total. However, if the volunteer duties are significantly different than the regular capacity of the non-exempt employee, then it is possible for this time to be considered 'volunteer' time. For example, if an employee who otherwise has no responsibilities related to special events or their execution wants to volunteer as support staff during a special event, this would likely be acceptable as volunteer time and would not be counted toward work hours. Finally, it is important for your organization to recognize that when staff also serve as volunteers, volunteer service must always be on a volunteer basis, without coercion on the part of the organization and with no expectation of compensation on the part of the staff member/volunteer.

Exempt employees are typically paid a salary that isn't tied to the number of hours worked in a particular week. Salaried, exempt staff are expected to work as many hours as necessary to perform their duties and responsibilities. Exempt, salaried employees generally receive no additional compensation when they work more than 40 hours in a work week. Additional work requested of a salaried, exempt employee could be considered an extension of their responsibilities. An employer should not describe these additional hours--when the work is substantially similar to or related to the employee's position--as 'volunteer' work. Although there are no federal standards which restrict a nonprofit from asking exempt employees to work extra hours, requiring exempt employees to work excessive amounts of time under the guise of volunteering could have a negative effect on morale and lead to high staff turnover. When an exempt employee is invited to 'volunteer' their time for a different role, make certain that your organization doesn't coerce or require such service. True volunteer service is willingly offered with no expectation of financial or other rewards.

## **Volunteer Orientation**

Orientation is an important part of the onboarding process for your volunteers. Inconsistent participation in your orientation can create gaps in your volunteers' knowledge of your organization and its procedures. Take steps to ensure that all of your volunteers take part in your orientation in your program.

In some cases, a volunteer may not be able to participate in orientation. If this is the case, you could use on-the-job training or other supervisory opportunities to cover the material that would normally be offered in the orientation session. Be sure to document that the volunteer has reviewed the material.

# **Fundraising and Resource Development**

## Introduction

This section of your report contains feedback and recommendations based on your answers to questions in the Fundraising and Resource Development module.

## **Working with Individual Donors**

You indicated that you are not currently soliciting support from individual donors but hope to do so in the future. As you plan for this process, consider these <u>risks and recommendations</u> about fundraising from individual donors.

### **Government Contracts**

Many nonprofits look to government contracts as a principal source of funding. According to the National Center for Charitable Statistic, "Fees for Services & Goods from Government" represented 23.1% of nonprofit revenues in 2014, second only to "fees for services and goods from private sources" (50%). (Source: Nonprofit Sector in Brief 2014 - National Center for Charitable Statistics).

Government grants and contracts come with a set of challenges that may differ from the risks associated with other funding sources. If you are relying on government financial support, remember to consider:

- *Underfunding for infrastructure* Government contracts may not fully cover these costs, but weak infrastructure may make it difficult or impossible to meet the program and service expectations of your funders.
- *Risk of late payment* Many government contracts are structured on a reimbursement basis, which means that your nonprofit will have to cover costs up front and wait to be reimbursed.
- *Complex reporting requirements* These requirements will likely put an additional administrative burden on your organization. Try to learn as much as possible about reporting requirements before you bid on or apply for a government contract. Ensure that your organization is in position to comply before you apply.

# **Celebrity Spokesperson**

A high-profile or celebrity spokesperson could bring some much-needed attention and accompanying financial support to your nonprofit. However, it takes effort to establish that relationships and there are potential hazards for your organization to consider along with the benefits.

Before you even initiate contact with a potential spokesperson, you want to thoroughly research them to determine their match to your organization's mission and values. It's possible that their past actions or espoused values may not be the best fit for your organization. Aside from uncovering potential issues, the benefit of the research is that it will help you craft your approach to the celebrity in hopes of gaining their support and involvement.

As you look for candidates, there are a few additional points to consider beyond individual background research. First, look for a person who is a good fit based on the size of your audience. Smaller organizations that operate in a local or regional environment may benefit more from having a local celebrity involved. Second, remember that although you benefit from the potential reach of the celebrity, they need to understand how they can benefit from associating with your organization. Finally, start

small and work your way up. It's possible that a small appeal for support can organically evolve into a more developed relationship with greater support.

## **Diversifying Revenue Streams**

You indicated that your nonprofit has not adopted goals with respect to the diversification of funding sources. Perhaps your agency has a single, highly reliable source of funding. Or your revenue streams have been judged adequately diverse. Striving for diversity in revenue streams reduces the risk that your organization will be substantially, negatively impacted by an unexpected shortfall in a single revenue stream. Although fewer revenue streams may be easier to track and administratively support, this situation dramatically increases the risk that you will be negatively impacted when a single revenue stream falls short of expectations. Diversifying your revenue streams minimizes the impact of a single shortfall but having multiple sources also creates additional responsibilities, obligations and risks.

There are many types of revenue sources available to raise funds for your nonprofit. Membership dues, special events and fees for services are just a few examples. Should you decide to adopt goals to increase the diversity of revenue sources, consider the following risk tips:

- Will this method help us to advance our mission? (For example, soliciting individual donations could help increase awareness of your mission.)
- How will various stakeholders perceive this method and how does that perception affect our reputation?
- What are the costs associated with the method and what kind of return can be expected given the costs?
- Is there initial or ongoing infrastructure that would need to be created or maintained to support this method?
- Do we have the infrastructure supports in place to support this new stream of revenue?
- What criteria will be used to determine if the method is successful in raising revenue?
- Have we 'done our homework' with respect to understanding the spectrum of risks and rewards associated with this fundraising strategy?
- Is a gradual ramp up possible versus going 'all in'?

# **Service Delivery Risks**

#### No action warranted

This report was created by the National Association of Community Action Agencies – Community Action Partnership, in the performance of the U.S. Department of Health and Human Services, Administration for Children and Families, Office of Community Services Grant Number, 90ET0469. Any opinion, findings, and conclusions, or recommendations expressed in this material are those of the author(s) and do not necessarily reflect the views of the U.S. Department of Health and Human Services, Administration for Children and Families.

End of Report - 8/14/2023 4:42:41 PM

Fresno EOC completed an agency-wide, comprehensive 2023 Risk Assessment report which was presented and discussed at the Fresno EOC Board of Commissioner meeting held on August 30, 2023. This report was created by the National Association of Community Action Agencies (CAA's)— Community Action Partnership, in the performance of the U.S. Department of Health and Human Services, Administration for Children and Families, Office of Community Services Grant Number, 90ET0469. Any opinion, findings, and conclusions, or recommendations expressed in this material are those expressed by the authors and do not necessarily reflect the views of the U.S. Department of Health and Human Services, Administration for Children and Families.





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<b>Date:</b> August 30, 2023	Program: Human Resources
Agenda Item #: 8D3	Director: N/A
Subject: Human Resources Forms	Officer: Nelson Dibie

#### **Recommended Action**

The Human Resources recommends review and approval of the following Human Resources Forms:

- Authorization to use Privately Owned Vehicles
- Performance Evaluation
- Note to File
- Disciplinary Action

## **Background**

The Authorization to use Privately Owned Vehicles form is to ensure that the agency is to ensure that employees are aware of their responsibility to notify insurance of their use of a personal vehicle on the job. It also prevents the agency from being liable for employee deductibles for personal insurance.

The Performance Evaluation and Disciplinary Action are revised forms that better align with proposed policies and procedures.

The Note to File form is a form to help track employee coaching before it rises to the need of disciplinary action.

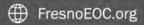
## **Fiscal Impact**

N/A

#### Conclusion

If approved by the full Board, these forms will create greater accountability and tracking for Human Resources and Fresno EOC purposes. If not approved, Human Resources will continue using current forms, and Fresno EOC will continue to be subject to financial liability for employees that drive for their job.











## **Authorization To Use Privately Owned Vehicles**

#### AUTHORIZATION TO USE PRIVATELY OWNED VEHICLES ON AGENCY BUSINESS

I hereby certify that, whenever I drive a privately owned vehicle on Agency business, I will have a valid driver's license and proof of liability insurance in my possession, all persons in the vehicle will wear safety belts, all laws will be followed including me not using electronic devices while operating the vehicle, I will not be under the influence of any alcohol or drugs that will impair my ability to operate a motor vehicle, and the vehicle shall always be:

- Covered by liability insurance for at least the minimum amount prescribed by State Law (\$15,000 for
  personal injury to, or death of one person; \$30,000 for injury to, or death of, two or more persons in one
  accident; \$5,000 property damage). Vehicle Code Section 16020 requires all motorists to carry evidence of
  current automobile liability insurance in their vehicle.
- Adequate for the work to be performed.
- Equipped with safety belts in operating condition.
- To the best of my knowledge, in safe mechanical condition as required by law.

I understand while using a privately-owned vehicle on an official Company/Agency business:

- All accidents will be reported as soon as reasonably possible, but no later than within 24 hours to the DMV (Department of Motor Vehicles) and my direct superior.
- In the event of an accident or claim, my personal insurance is primary, including paying for the deductible.
- Any mechanical damage, malfunction, or breakdown (i.e., towing, jumpstart, lockouts, flat tires, etc.) is my responsibility.
- Any parking tickets, moving violations or other fines are my responsibility.

I further certify that the mileage rate I claim is full reimbursement for the cost of operating the vehicle, including fuel, maintenance, repairs, and both liability and comprehensive insurance.

THIS FORM IS ONLY VALID FOR ONE YEAR FROM THE DATE SIGNED.

DRIVER'S LICENSE NUMBER	STATE	EXPIRATION DATE
EMPLOYEE'S SIGNATURE	PRINTED NAME	DATE SIGNED





Name	:				Employee ID:	
Job Tit	ile:		1	_	Evolueties	Introductory
Evalua	ation Pe	eriod Start:		_	Evaluation	Annual
Evalua	ation Pe	eriod End:		_	Type:	Other:
			,4		L	
PERFO	ORMAN	CE RATING STA	ANDARDS			
and is	consis	tently outstand	ding.	Il exceeds the establish		
			Performance consis	tently exceeds the esta	blished perform	nance
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- Five a se	<b></b> :	(Consider to Du		ies and Expectations:		
Expec	tations	(Specific to Pr	rogram/Office):			
Job De	escripti	on:				
Duties	Perfor	med:				
KNOW! FDGE OF IOR AND PROCEDINGS, BOLICIES AND BROCEDINGS.						
	KNOWLEDGE OF JOB AND PROGRAMS' POLICIES AND PROCEDURES: Understands the duties and responsibilities of their job. Understands the goals of the program and how to					
	achieve them while performing job duties with minimal assistance, utilizing all available resources,					
following instructions, applying new skills, and making an efforts to stay current in field.						
	4	-		o of all phases of job.		
	3	Very well informed, seldom requires assistance and instruction.				
	2	Satisfactory job knowledge, understands and performs most phases of job well, occasionally requires assistance or instruction.				
	1	Limited know instruction.	rledge of job, further	r training required, frequ	uently requires	assistance or
	0	Lacks knowle	edge to perform job	properly.		
Comm	ents:					
_		QUANTITY OF			_	
Quantity: Acceptance of the responsibility for completing assigned tasks. Demonstrates dependability by						
meeting deadlines and performance standards for the assignment. Quality: Minimal errors. Demonstrates organization because work product is clear, neat and complete.						
	4 Always does more than is expected or required at highest quality possible.					
	3	Produces more than most with very few errors and mistakes.				
	2	Handles an acceptable volume of work, occasionally does more than is required.				





	1	Room for improvement, frequent errors, work requires checking & re-doing.		
	0	Extremely low output, excessive errors and mistakes.		
Comm	Comments:			
	<b>ION MA</b> y soun	AKING: d judgement and makes appropriate decisions within the limits of their responsibility. When		
		problem, utilizes available resources to recommend creative, effective and realistic solutions		
to the	proble			
	4	Constantly expanding skills and capabilities.		
	3	Seeks out additional responsibilities.		
	2	Undertakes self-development activities.		
	1	Rarely takes independent actions or risks.		
	0	Does not undertake self-development activities.		
Comm	ents:			
		TION SKILLS		
		ceive information effectively: Oral, verbal and written communications. Use language that is o the setting. Keeps management and peers well informed.		
	4	Extremely articulate and persuasive.		
	3	Has excellent communication skills.		
	2	Presents information clearly and persuasively.		
	1	Needs improvement in communication skills.		
	0	Communication lacks clarity and has difficulty expressing ideas.		
Comm	l	Communication lacks clarity and has dimedity expressing laces.		
COMMI	ciito.			
TEAM\	NORK /	AND INCLUSIVITY:		
Ability	to worl	k inclusively and respectfully with others. Allows for inclusion of others and their thoughts,		
experi	ences a	and feedback to improve processes, products or output.		
	4	Earned the trust and cooperation of the entire team.		
	3	Works very well with employees at all levels.		
	2	Works well with others, ready to share ideas.		
	1	Difficulty balancing team responsibilities.		
	0	Unwilling to share information and ideas.		
Comm	ents:			
		D CONFLICT RESOLUTION:		
	Demonstrates professional behavior in the workplace. Remains calm and professional when addressing workplace conflict and seeks constructive outcomes.			
₩ OINP	4	Earned the trust and cooperation of the entire team.		
Щ		Lamed the trust and cooperation of the entire team.		





	IDANCE		
Adner	1	the Agency's Attendance Policy (or Program Policy if defined).	
H	Adheres to the policy		
	Does not adhere to the policy		
Comm	ients:		
TEAM\	WORK A	AND INCLUSIVITY:	
		k inclusively and respectfully with others. Allows for inclusion of others and their thoughts, and feedback to improve processes, products or output.	
	3	Works very well with employees at all levels.	
	2	Works well with others, ready to share ideas.	
	1	Difficulty balancing team responsibilities.	
	0	Unwilling to share information and ideas.	
Comm	ents:		
		O WORK SITUATION AND CHANGE:	
obstac		vior and work methods in response to new information, changing conditions or unexpected	
	4	Ability to adapt to change quickly and easily, addresses concerns and leads resolutions	
	3	Adapts to change and identifies obstacles, proposes resolution.	
	2	Adapts to change and obstacles, but usually needs assistance to do so.	
		Struggles to adapt to change and identifies obstacles without providing suggestions or	
	1	resolution.	
	0	Unwilling to adapt or challenges changes	
Comm	ents:		
011070			
		SERVICE: and diligent to internal and external customer needs while being fair and impartial.	
	4	Regularly provides customer service above standards.	
	3	Sometimes provide customer service above standards.	
	2	Demonstrates acceptable customer service skills.	
	1	Struggles with customer service interactions or has inconsistent interactions.	
	0	Regularly fails to provide acceptable customer service.	
Comm	Comments:		
COMMI	ionio.		
DISCIF	PLINAR	Y ACTIONS	
	4	No Discipline	
	3	Coaching Only	
	2	Counseling Memo	
	1	Written Warning	





	0	Final Warning or Suspension	
Comm	ents:		
SUPER	RVISOR	GOALS FOR EMPLOYEE	
	_		
COACI	HING C	<b>DMMENTS</b> (Attendance, Disciplinary Actions, Goals, etc.)	
	_		
EMPL	OYEE G	OALS:	
	_		
<u>EMPL</u>	OYEE C	OMMENTS:	
	_		
		ndicates that I have reviewed this document and discuss ssarily imply that I agree with the evaluation.	ed the contents with my supervisor and
Emplo	yee Sig	nature:	Date:
Super	visor: _		Date:
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Date:		
Employee Name:	Title:	EE ID #:
Supervisor Name:	Title:	EE ID #:
Incident Date:	Time of Incident	
Date of Knowledge:	Location of Incident:	
Incident Type: □ Conduct □ Perfo Explain Other:	ormance   Other	
Other Employees Involved		
Employee Name:	Employee Job Title:	
Employee Name:	Employee Job Title:	
Employee Receive Oral Coaching: $\square$	Yes □ No	
If yes, please list the primary coaching	g points:	
•		
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•		
Manager on Duty:	Job Title:	
Summary of Incident:		
Employee:		Date:
Supervisor Name:		
Supervisor Signature:		Date:





DATE: TO: FROM: SUBJECT:	SELECT ONE	TITLE: TITLE:	EE ID #: EE ID #:		
PERSONNEL P	OLICY AND PROCEDURE VIOLATION				
State specific բ	policy violation. Quote policy number	and policy as stated in the policy and proc	edure manual.		
SUPERVISOR C	COMMENTS				
State specific o	occurrence(s), including dates and tim	es.			
CORRECTIVE A	CTION				
State specific a	actions to be taken, including dates ar	nd times if needed.			
Re-occurrence of this or other violations of company policy constitutes grounds for progressive discipline up to and including termination.					
EMPLOYEE COMMENTS					
Employee Signature: Date:					
Employee Signature indicates that they had an opportunity to review this form, comment or explain and acknowledge the corrective action was discussed. The employee's signature does not necessarily indicate that they agree with the action taken.					
Supervisor:	Supervisor: Date:				
Approved by Program Director: Date:			e:		
Cc: Personnel File					
Reviewed by:	HUMAN RESO	URCES OFFICE USE ONLY Date:			

Date:

Processed by:



<b>Date:</b> August 30, 2023	Program: Information Technology
Agenda Item #: 8D4	Director: Ian Matthews
Subject: Distracted Driving Policy	Officer: Greg Streets

#### **Recommended Action**

The Human Resources Committee recommends approval for full Board consideration of a new Distracted Driving Policy. This policy protects the agency from accidents caused when using voice/data communications devices while driving.

## **Background**

Distracted driving is a serious and growing problem that affects the safety of all road users. Distracted driving occurs when a driver diverts their attention from the primary task of driving to any other activity, such as texting, talking on the phone, eating, or using a navigation system. These activities can impair the driver's visual, manual, or cognitive abilities and increase the risk of crashes, injuries, and fatalities.

This policy will require employees to refrain from using any electronic devices while operating agency vehicles, agency sponsored rentals, and private vehicles for work purposes. This policy aims to reduce the liability and costs associated with distracted driving accidents, as well as to promote a culture of safety and responsibility among employees.

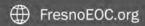
## I'm Fiscal Impact

N/A

#### Conclusion

If accepted by the Board, this item will be added to Fresno EOC Policies and Procedures Manual and Handbook. All current employees will receive an electronic copy for signature. A copy will be placed in their employee file. New and returning employees must sign at the start of employment.

If not accepted by the Board, Non-approval of this item would prevent the agency from protecting itself against liability from employees' distracted driving.







#### **POLICY NUMBER 5050: DISTRACTED DRIVING POLICY**

PURPOSE: To set a policy for the safe use of wireless voice/data communications devices by employees when operating agency vehicles, agency sponsored rentals, or private vehicles while on shift or conducting official agency business.

POLICY: The safety of employees is of high importance to Fresno EOC. The primary responsibility of employees operating agency or privately owned vehicles while conducting agency business is to operate their vehicle safely in all driving conditions and circumstances. To increase employee safety, it is essential to eliminate unnecessary risks and driving distractions behind the wheel and therefore, Fresno EOC has enacted this policy. This policy prohibits employees from using certain wireless voice/data/texting communication devices when operating agency or privately owned vehicles while conducting official agency business.

#### **DEFINITIONS:**

Driving Distraction - Distracted driving means any driving activity a person engages in while using wireless voice/data communications device when operating a motor vehicle. Such activities have the potential to distract from the primary task of driving and increase the risk of accident or injury to self, others, and agency property and vehicles.

Wireless Voice/Data Communications Device - any device capable of transmitting and receiving voice and data communications without plugging into a wired land-based phone network. Examples include but not limited to the following:

- Pagers
- PDAs
- Cellular telephones
- GPS devices
- Smartphones and devices for voice/data service (Android, iPhone, etc.)
- Mobile Data Terminals/Computers/Laptops/Tablets/Watches
- Wireless Aircards or routers

Texting - Text messaging or texting means reading from or manually entering or transmitting data into any handheld or other electronic device including but not limited to Short Message Service (SMS), Multimedia Message Service (MMS), and Rich Communication Standards (RCS-chat). Text messaging/texting also includes sending or receiving mail, instant messages, obtaining visually assisted navigational information, or engaging in any other form of electronic data retrieval or electronic data communication.

Use – The term "Use" means talking on or listening to or engaging the wireless voice/data/texting communication device for text messaging/texting, email or other similar forms of manual data entry or transmission. "Use" also includes taking photographs, accessing the Internet, reading messages or data files, and any other utilization of the device.

RESPONSIBILITIES: It is the responsibility of each employee of Fresno EOC to be familiar with and adhere to established Fresno EOC policies and state and local laws that deal with computers, telephones and other wireless/voice data devices or inattention while driving, including this policy. Employees who are charged with traffic violations resulting from the use of their wireless voice/data communication device while driving will be solely responsible for all liabilities that result from such actions.

PROCEDURES: To ensure compliance with this policy, employees are not permitted to operate a motor vehicle while performing tasks that may cause distractions. This includes using a wireless voice/data communications device to text, speak, compose, read, or send an electronic message, when the motor vehicle is in motion and while in traffic.

How Devices May Be Utilized - Fresno EOC employees may carry wireless voice/data communications device purchased at their expense or issued by the agency.

Hand-Free Only - The vehicular use of wireless voice/data communication devices is permitted only when the device is used with available hands-free listening technology such as a Bluetooth earpiece, a wired ear bud, or temporary vehicle-mounted hands-free technology. If available, utilization of the device's speakerphone capability is acceptable in meeting the intent of this section. If an employee must make a call, including an emergency call (911), the motor vehicle should first be parked in a safe location.

Affixation not Permanent - Employees wishing to attach personally owned hands-free accessories or an antenna to their assigned agency vehicles shall do so in accordance with guidelines established by the Chief Information Officer, Information Technology Director, or designee.

Manual dialing is prohibited - It is against this policy and prohibited to manually dial calls while operating a Fresno EOC vehicle or any other vehicle (i.e., personally owned, rented or loaned) is in motion. To place an outgoing call, employees shall pull their vehicle off the road and stop in a safe location or use voice speed-dialing features to avoid driver distraction.

Text messaging/Texting prohibited - It is against this policy and prohibited to use wireless voice/data communication devices, either issued by the agency or personally owned, for text messaging (i.e., sending or reading text messages or emails or other manual operation defined by this policy as text messaging/texting) while an agency owned vehicle is in motion or in any other private vehicle (e.g., personally owned, rented, or loaned) while the employee is conducting official agency business.

Voice-Activated Navigation Permitted - Use of voice-activated navigation systems that may or may not be incorporated into the vehicle are allowed while a vehicle is moving, but the vehicle must be stopped to enter or modify the system. This type of technology shall be programmed in advance of driving so that drivers are not manually typing or inputting information while driving. If an employee must modify navigation, the motor vehicle should first be parked in a safe location.

Employees violating this policy will be subject to discipline, up to and including termination of employment.

I acknowledge that I have received a written copy of the Distracted Driving Policy. I fully understand the terms of this policy, agree to abide by these terms, and I am willing to accept the consequences of failing to follow the policy.

Employee Name:	Program:			Emp. ID:	
Employee Signature:		Date:			



## PROGRAM PLANNING AND EVALUATION COMMITTEE

1920 Mariposa Street, Suite 310 Fresno, CA 93721 July 24, 2023 12:00 p.m.

#### **MINUTES**

## 1. CALL TO ORDER

Amy Arambula, Chair, called the meeting to order at 12:03 p.m.

### 2. ROLL CALL

Roll was called and a quorum was established.

**Committee Members:** Staff: Ana Medina Amy Arambula Emilia Ryes Lydia Dawson Sherry Neil Rod Wade Michelle L. Tutunjian Linda Hayes **Greg Streets** Aaron Foster Alena Pacheco Nelson Dibie Joseph Amader Cha Vang Karina Perez

Teleconference (T):

N/A

Patrick Turner

Kallila Felez

Jane Thomas

Yer Gutierrez

Leah Struck

Kevin Williams

Elionora Vivanco

Absent: Misty Gattie-Blanco (T) Andy Arredondo

Robert Pimentel (T) Shawn Riggins (T) Jason Corburn – UC Berkeley

#### 3. APPROVAL OF JUNE 26, 2023, MINUTES

A. June 26, 2023, Program Planning and Evaluation Committee Meeting Minutes

Public Comments: None heard.

Motion by: Neil Second by: Hayes

Ayes: Amy Arambula, Linda Hayes, Sherry Neil, and Alena Pacheco.

Nays: None

## 4. ADVANCE PEACE

A. Evaluation Report 2021-2022

B. Impact Report

Rod Wade, Advance Peace Program Manager, introduced professor Dr. Jason Corburn from UC Berkeley, School of Public Health and Center for Global Healthy Cities. Dr. Corburn presented a detailed 2021-2022 Advance Peace Fresno Evaluation and Impact Report highlighting data and activities reported during an 18-month Peacemaker Fellowship to help reduce gun violence.

Commissioner Arambula requested a copy of the PowerPoint Presented during the meeting.









Emilia Reyes, Chief Executive Officer announced Aaron Foster returning to the Advance Peace Program as a Program Manager.

Public Comments: None heard.

No action required.

## 5. SANCTUARY AND SUPPORT SERVICES

A. Runaway Homeless Youth Prevention Demonstration Program

Misty Gattie-Blanco, Sanctuary and Support Services Director, provided an overview of the Runaway and Homeless Youth-Prevention Demonstration Program application with the U.S. Department of Health and Human Services, in the amount of \$300,000 for a 12-month period.

Public Comments: None heard.

Motion by: Hayes Second by: Pacheco

Ayes: Amy Arambula, Linda Hayes, Sherry Neil, and Alena Pacheco.

Nays: None

B. Project HOPE Bridge Housing Update

Gattie-Blanco provided an update on the Project HOPE Bridge Housing numbers for the month of June and informed the Committee that as of May they were able to exit 8 clients into permanent housing.

Public Comments: None heard.

No action required.

### 6. HEALTH SERVICES

A. School Based Sealant Program

<u>Jane Thomas, Health and Dental Services Director, provided an overview of the School Based Sealant Program agreement with the Fresno County Department of Public Health in the amount of \$920,000, for a 48-month period.</u>

Public Comments: None heard.

Motion by: Hayes Second by: Neil

Ayes: Amy Arambula, Linda Hayes, Sherry Neil, and Alena Pacheco.

Nays: None

## 7. FOSTER GRANDPARENT

A. Advancing Innovation in Aging

<u>Leah Struck, Foster Grandparent Program Coordinator, provided an overview of the Advancing Innovation in Aging grant application submitted to NextFifty Initiative in the amount of \$513,800 for a 36-month period.</u>

Michelle Tutunjian, Chief Operating Officer, recommended Foster Grandparent Program Evaluation and Impact Report to share with Committee members.

Public Comments: None heard.

Motion by: Hayes Second by: Pacheco

Ayes: Amy Arambula, Linda Hayes, Sherry Neil, and Alena Pacheco.

Nays: None

## 8. ENERGY SERVICES

A. 2022 Bipartisan Infrastructure Law (BIL) Department of Energy (DOE) Weatherization Assistance Program (WAP)

Joseph Amader, Energy Division Director, provided an overview of the 2022 BIL DOE WAP contract with the State of California, Department of Community Services and Development, in the amount of \$6,033,262 for a four-year period.

Public Comments: None heard.

Motion by: Neil Second by: Pacheco

Ayes: Amy Arambula, Linda Hayes, Sherry Neil, and Alena Pacheco.

Nays: None

## 9. TRAINING AND EMPLOYMENT - ADVANCE PEACE

A. Helping Justice-Involved Reenter Employment (HIRE)

Patrick Turner, Training & Employment Services Director, provided an overview of the Helping Justice-Involved Reenter Employment grant application submitted to the California Workforce Development Board, in the amount of \$850,960.

Public Comments: None heard.

Motion by: Hayes Second by: Neil

Ayes: Amy Arambula, Linda Hayes, Sherry Neil, and Alena Pacheco.

Nays: None

#### 10. FOOD SERVICES

A. FY 2023-24 Food Service Agreements

<u>Yer Gutierrez, Food Services Dietary Manager/Operations Coordinator, provided an overview of the multiple Fiscal Year 2023-24 Food Service agreements.</u>

Public Comments: None heard.

Motion by: Neil Second by: Hayes

Ayes: Amy Arambula, Linda Hayes, Sherry Neil, and Alena Pacheco.

Nays: None

#### 11. COMMUNITY LEARNING CENTER

A. Community Learning Center Operator Agreement Amendment

Cha Vang, Programs Support Manager, provided an overview of the Community Learning Center Operation Amendment with First 5 for a one-year term extension, in the total amount of \$300,000.

Commissioner Pacheco inquired clarification regarding current Partners with Head Start – Home Base Socialization. Reyes explained, Head Start Home Base children participate in a developmental socialization group at the Community Learning Center.

Public Comments: None heard.

Motion by: Pacheco Second by: Hayes

Ayes: Amy Arambula, Linda Hayes, Sherry Neil, and Alena Pacheco.

Nays: None

## 12. PROGRAM PLANNING & DEVELOPMENT

A. Grant Tracker

<u>Tutunjian stated no changes to report from the Grant Tracker.</u>

Commissioner Arambula inquired for clarification regarding the Fresno Regional Workforce Development Board (FRWDB) grants. Turner explained they applied for four Workforce Connection service areas knowing the providers could only be awarded with one service area, which is the Fresno Urban East. Tutunjian replied stating that we were aware of this process going into the grant cycle.

Public Comments: None heard.

No action required.

#### 13. OTHER BUSINESS

Public Comments: None heard.

No action required.

#### 14. PUBLIC COMMENTS

None heard.

#### 15. ADJOURNMENT

The meeting was adjourned.

Respectfully submitted,

Amy Arambula Committee Chair



<b>Date:</b> August 30, 2023	Program: Transit Systems
Agenda Item #: 8E2	Director: Thomas Dulin
Subject: The Arc Vehicle Maintenance Contract	Officer: Jack Lazzarini

#### **Recommended Action**

The Program Planning and Evaluation Committee recommends ratification for full Board consideration to enter into a contract agreement with The Arc in the amount of \$175,000 over a 12-month period beginning August 1, 2023.

## **Background**

Transit Systems will provide preventive vehicle maintenance services to a fleet of 78 ADA-compliant vehicles owned and operated by The Arc. Services will include tuneups, oil changes and lubes, brakes, suspension, radiator repair, battery replacement and other minor repairs; all parts will be purchased at cost. Upon vehicle intake, a mechanic will inspect any required maintenance, provide estimated cost and time of completion to The Arc before repairing a vehicle; all repairs performed by maintenance team cannot exceed \$1,800 per vehicle. Transit Systems will contract with outside vendors or mechanics if a vehicle requires more extensive repairs such as A/C and heating, tires, and transmission.

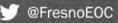
## **Fiscal Impact**

Under this contract, The Arc will cover the cost of all maintenance including parts and labor. The contract cannot exceed \$175,000 unless approved by The Arc's Executive Director.

#### Conclusion

Through this partnership, Transit Systems will continue to build strong relationships with organizations in Fresno County. As a result of a more affordable fleet maintenance service, The Arc will be able to provide additional resources to its clients to increase accessibility and create opportunities for individuals with intellectual and developmental disabilities.









<b>Date:</b> August 30, 2023	Program: Food Services
Agenda Item #: 8E3	Director: Jon Escobar
Subject: FY 2023-24 Food Service Agreements	Officer: Jack Lazzarini

## **Recommended Action**

The Program Planning and Evaluation Committee recommends ratification for full Board consideration to enter into multiple Fiscal Year (FY) 2023-24 Food Service agreements, for a total amount of \$642,349.

## **Background**

Food Services has executed agreements with six external partners for FY 2023-24:

#	Name of Organization	Meal Types	Estimated Revenue
1	California Indian Manpower Consortium (CIMC) **	Home Delivery Lunch	\$8,204.00
2	Learn Acadamy/ Beach Cities **	Lunch	\$62,370.00
3	Tule River Indian Health Center, Inc. **	Home Delivery Lunch	\$106,775.00
4	Valley Caregivers (Oasis) **	Congratate Meals	\$40,000.00
5	Fresno/Madera Area Agency on Aging (FMAAA) **	Congratate Meals	\$400,000.00
6	Inyo County Superintendent of Schools (Youthbuild Charter School) **	Breakfast and Lunch	\$25,000.00
	Enterprise **		\$642,349.00

The Food Services program provides a wide range of services including hot and cold meals, frozen meals, home meal delivery, brown bag meals and once again pizza for school-youth.

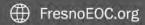
Food Services also continues to provide meals for internal partners including Head Start 0 to 5 (breakfast and lunch), Sanctuary and Support Services (breakfast, lunch, dinner, and brown bag), and School of Unlimited Learning (breakfast and lunch).

## **Fiscal Impact**

These agreements will add an estimated \$642,349 to revenue for FY 2023-24.

#### Conclusion

If approved by the full Board, Food Services will continue to provide meals to as many clients as possible during this transition post pandemic period to meet the community needs, while remaining flexible to the needs of our partners for service delivery.









<b>Date:</b> August 30, 2023	Program: Foster Grandparents
Agenda Item #: 8E4	Director: Shawn Riggins
Subject: Outreach and Education/Training	Officer: Jack Lazzarini
Services for the Access to Technology Program	

#### **Recommended Action**

The Program Planning and Evaluation Committee recommends ratification for full Board consideration of the Outreach and Education/Training Services for the Access to Technology Program proposal to the County of Fresno, in the amount of \$786,543 over a period of 10 months, submitted on August 18, 2023.

## **Background**

Since 1971 the Foster Grandparents Program has been improving the lives of older adults. The Access to Technology Program will aim to provide education, training, and ongoing technical support for low-income older adults. Through technology training, program participants will learn basic computer navigation, cyber security, scam prevention strategies, and how to access digital applications. Participants will learn how to build online communities to stay in contact with friends and family. As a result, this project will reduce social isolation for older adults and adults with disabilities from historically marginalized communities.

Funding for this project will allow the Foster Grandparent Program to:

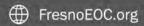
- 1. Distribute iPads purchased by the Fresno County Department of Social Services (DSS) to 200 low-income clients in rural and urban areas of Fresno County;
- 2. Fund two-year internet service plans for 200 older adults and their families;
- 3. Deliver computer training in rural and urban areas of Fresno County; and
- 4. Offer linguistic-appropriate service by hiring bilingual, Spanish-speaking staff, and subcontracting translation services to meet the needs of clients.

## **Fiscal Impact**

The budget will support personnel, client services, outreach, supplies, subcontracts for interpreter services and Indirect costs, totaling \$758,543. No match is required.

#### Conclusion

If approved by the full Board, the funding will help serve an additional 200 low-income older adults in rural and urban communities.







BUDGET   ALLOMHST					
A. PROJECT PERSONNEL				ALLOTMENT	ALLOTMENT
Program Coordinator	A DROIECT DERSONNEL		700,343	500,000	200,545
Assistant Director   Lead Facilitator 75% Outreach client services   25%   1.00   44,550   11,138   33,413   33,413   Facilitator   1.00   42,488   42,488   42,488   Facilitator   1.00   42,488   42,488   42,488   Facilitator   1.00   42,488   42,488   42,488   60   42,488   60   42,488   60   42,488   60   42,488   60   42,488   60   42,488   60   42,488   60   42,488   60   42,488   60   60   60   60   60   60   60		0.20	12 22/	6 9/12	6 9/12
Lead Facilitator 75% Outreach client services   1.00					
Facilitator		0.03	4,333	2,100	2,100
Facilitator	25%	1.00	44,550	11,138	33,413
Program Assistant 50/50	Facilitator	1.00	42,488		42,488
Outreach Client Services	Facilitator	1.00	42,488		42,488
Outreach Client Services   1.00   42,488   44,488   140,166   17,891   140,166   17,891   140,166   17,891   140,166   17,891   140,166   17,891   140,166   17,891   140,166   17,891   140,166   17,891   140,166   18,804   18,607   18,804   18,607   13,804   18,607   13,804   120,611   49,378   71,232   14,732   14	Program Assistant 50/50	1.00	25,311	12,656	12,656
TOTAL PERSONNEL COSTS   6.25   258,056   117,891   140,166	Outreach Client Services	1.00	42,488	42,488	
B. FRINGE BENEFITS	Outreach Client Services	1.00	42,488	42,488	
Payroll Taxes   22,451   8,647   13,804	TOTAL PERSONNEL COSTS	6.25	258,056	117,891	140,166
Benefits	B. FRINGE BENEFITS				
Total Fringe Benefits	Payroll Taxes		22,451	8,647	13,804
Facilities  Office Space Cost - \$3/\$q.ft x 157.67 \$q.ft/per fte x 6.25 fte x 10 months  29,563 14,782 14,782  Client Services  Student Graduation refreshement and decoration supplies for completions of 10 week classes. approximatly 10 graduations. Student achievement certificates, small congratulation gifts for all individuals completing workshops not in the 10 Week classes  Client Hot Spot devices for internet connection in rural areas  Client high speed quality internet service monthly fee purchases for two years. 200 clients x average \$50+ monthly fees x 24  Total Equipment  E. SUPPLIES  Office supplies  Three portable printers for enrollment and ink supplies  Surface pro with case and mouse for 6 Staff Trainer and outreach staff \$1300  Telephone - Cellular stipend 55 per mn x 6 staff x 10months  TOTAL SUPPLIES COSTS  Insurance  Insurance Total (\$200 /per month x 10)  Q. OTHER PROGRAM COSTS  Outreach, Printing, Media, Branded items  Interpreter Services  \$12,868  \$44,900  \$1,000	Benefits		98,160	40,732	57,428
Office Space Cost - \$3/sq.ft x 157.67 sq.ft/per   fte x 6.25 fte x 10 months   29,563   14,782   14,	Total Fringe Benefits		120,611	49,378	71,232
Student Graduation refreshement and decoration supplies for completions of 10 week classes. approximatly 10 graduations. Student achievement certificates, small congratulation gifts for all individuals completing workshops not in the 10 Week classes. Client Hot Spot devices for internet connection in rural areas	11 11				
Client Services				====	
Client Services  Student Graduation refreshement and decoration supplies for completions of 10 week classes. approximatly 10 graduations. Student achievement certificates, small congratulation gifts for all individuals completing workshops not in the 10 Week classes.  Client Hot Spot devices for internet connection in rural areas  Client high speed quality internet service monthly fee purchases for two years. 200 clients x average \$50+ monthly fees x 24  Total Equipment  E. SUPPLIES  Office supplies  Three portable printers for enrollment and ink supplies  Surface pro with case and mouse for 6 Staff Trainer and outreach staff \$1300  Telephone - Cellular stipend 55 per mn x 6 staff x 10months  TOTAL SUPPLIES COSTS  F. INSURANCE  Insurance Total (\$200 /per month x 10)  G. OTHER PROGRAM COSTS  Outreach; Printing, Media, Branded items  Interpreter Services  Staff Screening back ground checks  TOTAL OTHER PROGRAM COSTS  OPERATING EXPENSE TOTAL  OPERATING EXPENSE TOTAL  T1,504  45,455  71,504  45,455  26,049  TOTAL INDIRECT COST  Indirect Costs (10% of Operating Expense)  T1,504  T1,504  T1,504  T1,504  T1,504  T1,505  T1,504  T1,505  T1,504  T1,505  T1,506  T1,506  T1,506  T1,506  T1,506  T1,507  T1,506  T1,506  T1,507  T1,506  T1,507  T1,507  T1,507  T1,507  T1,508  T1,	rte x 6.25 rte x 10 months			·	
Student Graduation refreshement and decoration supplies for completions of 10 week classes. approximatly 10 graduations. Student achievement certificates, small congratulation gifts for all individuals completing workshops not in the 10 Week classes  Client Hot Spot devices for internet connection in rural areas 6,000 6,000  Client system of the following completing workshops not in the 10 Week classes  Client high speed quality internet service monthly fee purchases for two years. 200 clients x average \$50+ monthly fees x 24  Total Equipment 2555,741 250,020 5,721  E. SUPPLIES  Office supplies 6,000 3,000 3,000  Three portable printers for enrollment and ink supplies 750 750  Surface pro with case and mouse for 6 Staff Trainer and outreach staff \$1300 7,800 3,900 3,900  Telephone - Cellular stipend 55 per mn x 6 staff x 10months 3,300 1,650 1,650  TOTAL SUPPLIES COSTS 17,850 9,300 8,550  F. INSURANCE Insurance Total (\$200 /per month x 10) 2,000 1,000 1,000  G. OTHER PROGRAM COSTS 2,868 4,000 18,868  Staff Screening back ground checks 350 175 175  TOTAL OTHER PROGRAM COSTS 31,218 12,175 19,043  OPERATING EXPENSE TOTAL 715,039 454,545 26,049  H. INDIRECT COST 1,504 45,455 26,049  TOTAL INDIRECT COST 71,504 45,455 26,049			29,563	14,782	14,782
decoration supplies for completions of 10 week classes. approximatly 10 graduations. Student achievement certificates, small congratulation gifts for all individuals completing workshops not in the 10 Week classes  Client Hot Spot devices for internet connection in rural areas  Client high speed quality internet service monthly fee purchases for two years. 200 clients x average \$50+ monthly fees x 24  Total Equipment  Supplies  Office supplies  Office supplies  Office supplies  Three portable printers for enrollment and ink supplies  Surface pro with case and mouse for 6 Staff Trainer and outreach staff \$1300  Telephone - Cellular stipend \$5 per mn x 6 staff x 10months  TOTAL SUPPLIES COSTS  Insurance Total (\$200 /per month x 10)  Q. Outreach; Printing, Media, Branded items  Interpreter Services  Staff Screening back ground checks  TOTAL OTHER PROGRAM COSTS  Outreach; Printing, Media, Branded items  Interpreter Services  OPERATING EXPENSE TOTAL  Indirect Costs (10% of Operating Expense)  Total Indirect Costs (10% of Operating Expense)  Total Indirect Costs  Indirect Costs (10% of Operating Expense)  Total Indirect Costs  Total Indirect Costs  Indirect Costs  Indirect Costs  Indirect Costs  Total Indirect Costs  Total Indirect Costs  Total Indirect Costs  Total					
Classes   5,721   5,721	decoration supplies for completions of 10 week classes. approximatly 10 graduations. Student achievement certificates, small congratulation gifts for all individuals				
Connection in rural areas			5,721		5,721
monthly fee purchases for two years. 200   clients x average \$50+ monthly fees x 24	·		6,000	6,000	
E. SUPPLIES  Office supplies  Office supplies  Three portable printers for enrollment and ink supplies  Surface pro with case and mouse for 6 Staff Trainer and outreach staff \$1300  Telephone - Cellular stipend 55 per mn x 6 staff x 10months  TOTAL SUPPLIES COSTS  F. INSURANCE  Insurance Total (\$200 /per month x 10)  G. OTHER PROGRAM COSTS  Outreach; Printing, Media, Branded items  Interpreter Services  Staff Screening back ground checks  TOTAL OTHER PROGRAM COSTS  OPERATING EXPENSE TOTAL  OPERATING EXPENSE TOTAL  Total indirect Costs (10% of Operating Expense)  Total Indirect Cost  Total i	monthly fee purchases for two years. 200		244,020	244,020	
Office supplies         6,000         3,000         3,000           Three portable printers for enrollment and ink supplies         750         750           Surface pro with case and mouse for 6 Staff Trainer and outreach staff \$1300         7,800         3,900         3,900           Telephone - Cellular stipend 55 per mn x 6 staff x 10months         3,300         1,650         1,650           TOTAL SUPPLIES COSTS         17,850         9,300         8,550           F. INSURANCE         Insurance Total (\$200 /per month x 10)         2,000         1,000         1,000           G. OTHER PROGRAM COSTS         0utreach; Printing, Media, Branded items         8,000         8,000         Interpreter Services         22,868         4,000         18,868         350         175         175         175         175         TOTAL OTHER PROGRAM COSTS         31,218         12,175         19,043         19,043         454,545         260,493         H. INDIRECT COST         71,504         45,455         26,049         TOTAL INDIRECT COST         71,504         45,455         26,049         TOTAL INDIRECT COST         71,504         45,455         26,049	Total Equipment		255,741	250,020	5,721
Three portable printers for enrollment and ink supplies	E. SUPPLIES				
ink supplies			6,000	3,000	3,000
Surface pro with case and mouse for 6 Staff   Trainer and outreach staff \$1300			750	750	
Trainer and outreach staff \$1300   7,800   3,900   3,900     Telephone - Cellular stipend 55 per mn x 6   staff x 10months   3,300   1,650   1,650     TOTAL SUPPLIES COSTS   17,850   9,300   8,550     Insurance Total (\$200 /per month x 10)   2,000   1,000   1,000     G. OTHER PROGRAM COSTS   0			730	730	
Staff x 10months   3,300   1,650   1,650   1,650   1,650   1,650   1,650   1,650   1,650   1,650   1,650   1,650   1,650   1,650   1,850   1,850   1,850   1,850   1,850   1,850   1,800   1,000   1	•		7,800	3,900	3,900
F. INSURANCE  Insurance Total (\$200 /per month x 10)			3,300	1,650	1,650
Insurance Total (\$200 /per month x 10)   2,000   1,000   1,000	TOTAL SUPPLIES COSTS		17,850	9,300	8,550
G. OTHER PROGRAM COSTS  Outreach; Printing, Media, Branded items  Interpreter Services  Staff Screening back ground checks  TOTAL OTHER PROGRAM COSTS  OPERATING EXPENSE TOTAL  INDIRECT COST  Indirect Costs (10% of Operating Expense)  TOTAL INDIRECT COST			2,000	1 000	1 000
Outreach; Printing, Media, Branded items         8,000         8,000           Interpreter Services         22,868         4,000         18,868           Staff Screening back ground checks         350         175         175           TOTAL OTHER PROGRAM COSTS         31,218         12,175         19,043           OPERATING EXPENSE TOTAL         715,039         454,545         260,493           H. INDIRECT COST         71,504         45,455         26,049           TOTAL INDIRECT COST         71,504         45,455         26,049			2,000	1,000	1,000
Interpreter Services   22,868   4,000   18,868   Staff Screening back ground checks   350   175   17			8 000	8 000	
Staff Screening back ground checks   350   175					18 869
TOTAL OTHER PROGRAM COSTS         31,218         12,175         19,043           OPERATING EXPENSE TOTAL         715,039         454,545         260,493           H. INDIRECT COST           Indirect Costs (10% of Operating Expense)         71,504         45,455         26,049           TOTAL INDIRECT COST         71,504         45,455         26,049					
OPERATING EXPENSE TOTAL   715,039   454,545   260,493					
H. INDIRECT COST         71,504         45,455         26,049           TOTAL INDIRECT COST         71,504         45,455         26,049		EXPENSE TOTAL			
Indirect Costs (10% of Operating Expense)         71,504         45,455         26,049           TOTAL INDIRECT COST         71,504         45,455         26,049		LINE TOTAL	, 15,033	-3-7,3-3	200,400
TOTAL INDIRECT COST 71,504 45,455 26,049			71.504	45 455	26.049
			•		
BUDGET TOTALS 786,543 500,000 286,543		BUDGET TOTALS	•		



<b>Date:</b> August 30, 2023	Program: Energy Services
Agenda Item #: 8E5	Director: Joseph Amador
Subject: Low Income Home Water	Officer: Jack Lazzarini
Assistance Program (LIHWAP)	

#### Recommended Action

The Program Planning and Evaluation Committee recommends acceptance for full Board consideration of the State of California Department of Community Services and Development (CSD), Low-Income Household Water Assistance Program (LIHWAP) Agreement Number 21W-9003, Amendment 1 from April 1, 2022, through August 31, 2023 to April 1, 2022, through December 31, 2023.

## **Background**

The Board approved the LIHWAP Agreement at the May 25, 2022, Board Meeting, Agenda 9A. Amendment 1 extends the agreement to December 31, 2023.

## **Fiscal Impact**

N/A

#### Conclusion

If approved by the full Board, staff will have until December 31st to perform agreement deliverables.









<b>Date:</b> August 30, 2023	<b>Program:</b> Sanctuary and Support Services
Agenda Item #: 8E6	Director: Misty Gattie-Blanco
Subject: Project HOPE Bridge Housing Update	Officer: Jack Lazzarini

## **Background**

The information presented is intended to keep the Board appraised 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	No. of Households* Entered Project	No. of Individuals Entered Project			No. of Households*	No. of Individuals
Month		Ages 18 – 24	Over Age 25	Under Age 18	Exited Project	Exited Project
January	6	4	2	4	3	3
February	9	4	5	2	6	10
March	4	3	1	2	3	3
April	3	0	3	2	4	8
May	5	3	2	2	8	10
June	4	0	5	4	2	2
July	2	1	1	0	2	2

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



<b>Date:</b> August 30, 2023	<b>Program:</b> Sanctuary and Support Services
Agenda Item #: 8E7	Director: Misty Gattie-Blanco
<b>Subject:</b> FY 2023 Continuum of Care Grant	Officer: Jack Lazzarini

## **Background**

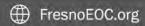
The information presented is intended to keep the Board appraised of the Fiscal Year (FY) 2023 CoC Notice of Funding Availability release.

The CoC Program is designed to promote a community-wide commitment to the ultimate goal of ending homelessness: 1) provide funding for efforts by nonprofit providers, states, and local governments to quickly re-house homeless individuals, families, persons fleeing domestic violence, and youth while minimizing the trauma and dislocation caused by homelessness; 2) promote access to and effective utilization of mainstream programs by homeless; and 3) optimize self-sufficiency among those experiencing homelessness.

The FY 2023 CoC Notice of Funding Availability was released on July 5, 2023, opening the competition, making available approximately \$3.14 billion to serve homeless people nationally. Applications are reviewed by the CoC's consultant and locally reviewed and ranked by a panel prior to submission to the U.S. Department of Housing and Urban Development (HUD) to assure alignment with local priorities and processes and to prepare the consolidated application for submission prior to September 26 (two days earlier than HUD's deadline of September 28).

The CoC's estimated Annual Renewal Demand is \$11,358,043 in funding to support existing housing and services for homeless households; \$795,063 in CoC Bonus funds; and \$1,111,589 for Domestic Violence Bonus funds. As in previous years, there is a requirement to rank all project applications into two Tiers. Tier 1 must equal 93% (\$10,562,980) of the total Annual Reward Demand. FMCoC may choose/select projects to reallocate some or all funding to reduce homelessness.

The local Review and Rank Panel will review and discuss proposals on August 29 - 30. The list will be distributed on August 31 and the FMCoC will vote on the Priority Listing





on September 12. Projects approved in Tier 1 and Tier 2 will finalize their eSNAPS applications and submit on September 19. The consolidated application, including each project application will be posted to the FMCoC website on September 22.

The following renewal applications are being considered during review and rank for the 12-month period in 2024 – 2025.

- 1. Project Phoenix \$452,264
- 2. Project Hearth \$306,962
- 3. Project Rise \$51,178
- 4. HERO Team 2 expansion \$525,000

One new master leasing project will also be considered during review and rank for the 12-month period in 2024 – 2025.

1. Project Revive - \$425,073

An expansion project, Project Rise, was submitted in 2022 and was not awarded, however, Turning Point of Central California (TPOCC) has requested HUD to transfer their expansion award in the amount of \$589,961 to Fresno EOC. In the event this is not done by the Review and Rank Panel Review, TPOCC will voluntarily reallocate the \$589,961 during the NOFO this year and the FMCoC Board has granted the authority to the Review and Rank Panel to grant the \$589,961 in reallocation funds to the next highest scoring applicant (utilizing last year's competitive process), without having to submit another new project application this year or be scored this year. This project will show up as auto ranked and unscored on the 2023 Priority Listing.

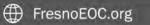


# **BOARD OF COMMISSIONERS MEETING**

<b>Date:</b> August 30, 2023	Program: Program Planning & Development
Agenda Item: 8E8	Director: Ana Medina
Subject: Grant Tracker	Officer: Jack Lazzarini

# **Background**

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







2023 FUND	023 FUNDED						
Due Date	Program	Name	Funder	Amount Requested	Board Report Date	Date of Notice	Amount Awarded
5/22/2023	Summer Youth Internship Program	Year Round Internship Program	Wells Fargo	\$20,000	7/24/2023	6/12/2023	\$20,000.00
	Providing internships to Fres	no youth.					
5/3/2023		Construction Apprenticeship Program		\$258,720		6/23/2023	\$255,305.40
3/3/2023	Will provide for job training a	nd industry-required certifications for adults who a	re reentering into society, creating	a pathway to	a sustainable ca	reer in constructior	1.
4/10/2023	Adolescent Family Life Program (AFLP)	AFLP 2023 - 2026	CA Department of Public Health	\$2,010,000	3/27/2023	5/22/2023	\$1,644,525
	Continuation of the AFLP for the next 3 years - programs for pregnant and parenting teens.						
4/10/2023	Health Services	Public Awareness and Community Outreach Campaign Services	Governor's Office of Planning and Research	\$250,000	3/27/2023	4/24/2023	\$250,000
	Community outreach on CO	/ID-19, water conservation, and extreme heat.		•			
3/3/2023	Food Distribution	Food for Life Initiative	Kaiser Permanente	\$25,000	3/27/2023	5/29/2023	\$25,000
3/3/2023	Food distribution in rural area	as					
2/24/2023	Worktorce Connection	Fresno Regional Workforce Development Board 23-24 (Urban East)	Department of Labor	\$891,800	3/27/2023	5/18/2023	\$891,800
	Continued funding for Workforce Connection in 2023-24						
2/6/2023	Local Conservation Corps	YouthBuild Charter School	US Department of Labor	\$1,500,000	5/22/2023	5/19/2023	\$1,500,000
	Employment and training ser	vices program	•		•	•	
11/1/2022	CVAHT	Slave 2 Nothing	Slave 2 Nothing Foundation	\$30,000	4/18/2023	4/4/2023	\$30,000
11/1/2022	Emergency apartment for C\	/AHT program.					

2023 NOT FUNDED						
Due Date	Program	Name	Funder	Amount Requested	Board Report Date	Date of Notice
3/10/2023	African American Coalition	Thriving Families Partnerships	First 5 Fresno County	\$120,000	3/27/2023	4/28/2023
	Vaccine clinic, home visits, community outreach and awareness. □					
3/10/2023	WIC	Thriving Families Partnerships	First 5 Fresno County	\$120,000	3/27/2023	4/28/2023
3/10/2023	Hiring a referral coordinator to connect WIC participants with other needed resources and services.					
3/3/2023	Dental Services	Pioneering Ideas	Robert Wood Johnson Foundation	\$2,258,348	3/27/2023	4/4/2023
	Implementation of a data sys	stem and support from community health workers to	connect families in the SBSP p	rogram to need	led services.	
3/1/2023	African American Coalition	Vaccine Uptake Grant	National Council on Aging	\$150,000	3/27/2023	3/8/2023
	Vaccine clinic, home visits, community outreach and awareness.					
2/24/2023	Workforce Connection	Fresno Regional Workforce Development Board 23-24 (Urban East)	Department of Labor	\$891,800	3/27/2023	5/18/2023
	Continued funding for Workf	force Connection in 2023-24 - only one proposal co	uld be awarded, we won Urban E	ast	•	•

2/24/2023	Workforce Connection	Fresno Regional Workforce Development Board 23-24 (Urban West)	Department of Labor	\$891,800	3/27/2023	5/18/2023
	Continued funding for Work	force Connection in 2023-24 - only one proposal co	uld be awarded, we won Urban E	ast	*	•
2/24/2023	Workforce Connection	Fresno Regional Workforce Development Board 23-24 (Rural West)	Department of Labor	\$433,160	3/27/2023	5/18/2023
	Continued funding for Workforce Connection in 2023-24 - only one proposal could be awarded, we won Urban East					
2/21/2023	LGBTQ+ Center	PRIR Initiative	CA Department of Public Health	\$1,200,000	3/27/2023	5/22/2023
2/2 1/2023	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	Best Babies Zone	INCHES Initiative	Central Valley Community Foundation	\$130,000	3/27/2023	3/6/2023
	To participate in the CVCF cohort on racism in economic structures in Fresno.					
2/6/2023	Dental Services	ComPASS Program	National Institutes of Health	\$9,827,841	3/27/2023	5/31/2023
	Implementation of a data sys	stem and support from community health workers t	o connect families in the SBSP p	ogram to need	ded services.	

PENDING (	GRANTS					
Due Date	Program	Name	Funder	Amount Requested	Board Report Date	Expected Date of Notice
Currently In	n Progress (to be submitted)					
10/6/2023	Health Services	Early Childhood Wraparound Services	CA Department of Health Care Services	\$1,500,000	9/25/2023	1/31/2024
	Funding for childhood wrapa	around services, could include home visitation or pr	enatal care			
9/18/2023	LCC	California Community Reinvestment Grant	Governor's Office of Business and Economic Development	TBD	9/25/2023	5/31/2024
Advancing economic justice for individuals directly impacted by the War on Drugs						
8/31/2023	Dental Services Dental outreach in Mendota	Wonderful Community Grants	Wonderful Company	\$100,000	N/A	10/31/2023
8/31/2023	Sanctuary and Support Services	Homeless Housing Assistance and Prevention Program	City of Fresno	\$139,429	N/A	TBD
	Funding will support operation	ng costs for shelters, service coordination, and stre	et outreach.			
Submitted i	in 2023					
11/1/2023	Food Distribution To fund 2023 food distribution	Walmart Local Community Grants on in Fresno and surrounding rural areas.	Walmart	\$5,000	N/A	12/31/2023
8/18/2023	Foster Grandparents	Outreach and Education / Training Services	Fresno County DSS	\$786,543	8/28/2023	TBD
	Funding will provide education	on, digital literacy training, and ongoing technical s	upport for older adults.	*	-	•
8/16/2023	Foster Grandparents	Advancing Equity in Aging	Next 50 Initiative	\$97,050	N/A	TBD
0/10/2023	Funding will provide key per	sonnel, mileage, and expand services to an additio	nal rural site.			
8/15/2023	Sanctuary and Support Services	Population-Based Community Needs Assessment	County of Fresno	\$25,000	N/A	TBD
	Funding will support a comn	nunity needs assessment for LGBT youth and LGB	T foster youth.			
8/8/2023	Food Distribution To fund 2023 food distribution	Costco Charitable Giving Grant on in Fresno and surrounding rural areas.	Costco	\$7,500	N/A	9/18/2023

0/7/0000	Food Distribution	Sierra Grant Program	Bank of the Sierra	\$5,000	N/A	10/7/2023		
8/7/2023		on in Fresno and surrounding rural areas.		1	- <del> </del>			
7/31/2023	Sanctuary and Support Services	Runaway and Homeless Youth Prevention Demonstration Program	US Department of Health and Human Services	\$300,000	8/28/2023	TBD		
	Funding comprehensive ser	vices for youths at risk of homelessness and their f	amilies.					
7/31/2023	LCC	Costa Earmark Request	Congressman Costa	\$500,000	8/28/2023	TBD		
113112023	Funding to purchase heavy	equipment that will be used on public lands/forestry	/ projects.					
	Dental Services	Unihealth Foundation LOI	Unihealth Foundation	\$2,258,348	8/28/2023	9/30/2023		
7/28/2023	Implementation of a data sys	stem and support from community health workers t	o connect families in the School E	Based Sealant	Program to nee	eded services.		
7/10/2023	Training and Employment /Advance Peace	Helping Justice-Involved Reenter Employment (HIRE)	CA Workforce Development Board	\$850,960	5/22/2023	9/30/2023		
	Work Reentry program; App	renticeship Programs and Case Management						
6/30/2023	CVAHT	Domestic Victims of Human Trafficking Services and Outreach Program	Office on Trafficking in Persons	\$300,000	5/22/2023	10/1/2023		
	To build and expand commu	inity capacity to deliver services to adult and minor	victims of human trafficking.		*	•		
6/30/2023	Dental Services	Community and Care Transformation Initiative	CareQuest Institute for Oral Health	\$125,000	7/24/2023	9/20/2023		
	Care coordination for dental	services for children in Fresno County						
6/27/2023	Health Services	Community-Based Approaches to Reducing Sexually Transmitted Diseases	CDC	\$325,000	5/22/2023	8/31/2023		
	STI Testing on Community (	STI Testing on Community College Campuses, and free transportation to clinic if treatment is needed						
	CVAHT	Sisters of the Presentation	Sisters of the Presentation	\$25,000	6/26/2023	9/1/2023		
6/23/2023	Will support therapy for CVA human trafficking.	HT clients and emergency shelter through the form	n of hotel vouchers, as well as, inc	creased outre	ach efforts to ide	entify victims of		
6/21/2023	Foster Grandparents	Advancing Innovation in Aging	Next 50 Initiative	\$513,800	6/26/2023	10/15/2023		
0/21/2023	Will support basic digital liter	racy courses for low-income older adults in rural an	d urban areas in Fresno County.					
6/20/2023	LGBTQ+ Resource Center	Minority AIDS Initiative: The Substance Use and Human Immunodeficiency Virus	Substance Use and Mental Health Services Administration	\$300,000	5/22/2023	8/31/2023		
	Funding will provide outreac	h services to high-risk populations						
6/13/2023	CVAHT	Integrated Services for Minor Victims of Human Trafficking	Office for Victims of Crime	\$613,240	5/22/2023	10/1/2023		
	Will provide comprehensive	case management support for minor victims of hur	man trafficking of all forms.					
6/13/2023	Workforce Connection	One Fresno Youth Jobs Corps Program Worksite	City of Fresno	\$300,000	6/26/2023	10/31/2023		
	Provision of work experience	e for Fresno youth.	•		*	•		
6/9/2023	Transit	Trolley Bus Service	City of Fresno	\$2,071,120	7/24/2023	TBD		
0/0/2020	Operation and maintenance	of Trolley Bus for the City of Fresno						
6/6/2023	LGBTQ+ Resource Center	Youth Suicide Prevention Media and Outreach Campaign	Sierra Health Foundation	\$500,000	5/22/2023	7/28/2023		
0.012020	Will serve youth and practice work with other organization	e ongoing youth engagement in leadership; prioritiz s in a collaborative effort.	e public health solutions; develop	suicide preve	ention strategies	and messaging,		
5/25/2023	Advance Peace	Community Based Violence Intervention and Prevention	Office for Victims of Crime	\$2,000,000	6/26/2023	TBD		
	\A/:II £	se management, LifeMAP stipends, and transforma	ative travel expenses for youth ad	ulta at the acr	4 <b>-</b>			

5/11/2023	CVAHT	Services for Victims of Human Trafficking	Office for Victims of Crime	\$1,212,980	5/22/2023	9/30/2023
3/11/2023	Will increase support for labor and sex trafficking victims, and increase trainings/public awareness co		s/public awareness campaigns.	•	•	•
		Racial and Ethnic Approaches to Community Health (REACH)	CDC	\$1,500,000	3/27/2023	8/30/2023
	Programs in Physical Activity, Nutrition, Breastfeeding, and Vaccinations					
3/10/2023	Weatherization	2023 Dept of Energy Weatherization Assistance Program	Department of Energy	\$1,200,000	3/27/2023	TBD
Funding to continue weatherization program				I		
2/13/2023	LGBTQ+ Resource Center	l -	CA Department of Social	\$800,000	3/27/2023	TBD
L/ IO/LOLO		Prevention T victims of hate crimes, fund hate prevention work	Services shops, and increase awareness	of resources f	<u>I</u> or low-income ar	l eas.



#### **BOARD OF COMMISSIONERS MEETING**

<b>Date:</b> August 30, 2023	Program: Head Start 0 to 5
Agenda Item #: 8F1	Director: Rosa Pineda
<b>Subject:</b> FY 2022 Proposed Carryover- January 1, 2022 through December 31, 2022	Officer: Emilia Reyes

#### **Recommended Action**

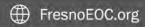
The County-Wide Policy Council recommends ratification of the Proposed Budget Carryover for January 1, 2022 through December 31, 2022 for Fiscal Year (FY) 2022 in the amount of \$11,550,987 (Head Start: \$8,224,924.54 and Early Head Start \$3,326,062.58).

# **Background**

Fresno EOC Head Start 0 to 5 experienced savings during the 2021 and 2022 Fiscal Year (FY), Year One and Two in the Basic Budget specific to salaries, fringe benefits, and various program operation line items, such as: travel and supplies. These savings equal more than \$250,000, thus mandating a formal budget carryover in order to repurpose these funds for other needed, but unfunded items. These savings equal \$11,550,987; therefore, we are requesting a budget carryover for our Basic Grant (GO94122) from Region IX staff prior to moving these line-item savings to expenditures in the other areas of the operations budget. Head Start 0 to 5 requests permission to redirect funds from personnel, fringe benefits and operations line items to Supplies (\$1,722,801,77) Contractual (\$2,793,985.09), and Construction (\$7,034,200.35).

On June 16, 2023, Stephanie Salazar, County-Wide Policy Council Chair and Linda Hayes, Fresno EOC Board Chair reviewed and approved the Proposed Budget Carryover for FY 2022, respectively.

On June 22, 2023, Staff submitted the Budget Carryover onto the Head Start Enterprise System (HSES) for Head Start 0 to 5 FY 2022 budget for a total of \$11,550,987 (Head Start: \$8,224,924.54 and Early Head Start \$3,326,062.58) to reallocate the unspent program funds to other expenditures in FY 2023. These changes will assist in the full implementation of our program and School Readiness Goals by providing additional resources for children's learning, maintenance and repair for program sites to improve the environments for children, families and staff.







# **Fiscal Impact**

With these Proposed Budget Carryover, Head Start 0 to 5 will utilize funds to support the needs of staff, children, families, and needed projects. Head Start seeks to reallocate \$11,550,987 (Head Start: \$8,224,924.54 and Early Head Start \$3,326,062.58).

## Conclusion

If ratified by the Board, Head Start 0 to 5 will proceed with Proposed Budget Carryover for FY 2022 for Head Start and Early Head Start. If no approval is received, the unused funds will be returned to the federal government when our budgets are closed out.



#### BOARD OF COMMISSIONERS MEETING

<b>Date:</b> August 30, 2023	Program: Head Start 0 to 5
Agenda Item #: 8F2	Director: Rosa M. Pineda
Subject: FY 2023 Proposed Budget Revision for American Rescue Plan Act (ARPA) and Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act July 1, 2021 - June 30, 2023	Officer: Emilia Reyes

#### **Recommended Action**

The County-Wide Policy Council recommends ratification of the FY 2023 Proposed Budget Revision for American Rescue Plan Act (ARPA) and Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act July 1, 2021 - June 30, 2023 (ARPA \$623,994.66 and CRRSA \$335,736), for a combined total of \$959,730.19.

# Background

Fresno EOC Head Start 0 to 5 has experienced savings in the HE grants that equals more than \$250,000, thus, mandating a formal budget revision to be requested from Region IX staff prior to expenditure of these funds for new purposes. These savings are due to numerous factors such as: we budgeted retention for a specific number of staff; however, the turnover of staff continued, thus decreasing the initial amount budgeted for retention bonus. Also, we had challenges in receiving the bids we requested accordingly. Lastly, we faced challenges with the City of Fresno approving planning permits to move forward with Clinton and Blythe project.

Head Start 0 to 5 is requesting to redirect funds from personnel, equipment, supplies, contractual, and construction for ARPA in the amount of \$623,994.66 and savings in personnel, fringe benefits, equipment, and supplies for CRRSA in the amount of \$335,736, for a combined total of \$959,730.19. These line items are to be used as outlined in the budgetary object class categories of: Indirect Cost \$384,742.17(ARPA-\$301,909.41: CRRSA - \$82,832.76), Contractual \$375,993.72 (EHS \$135,055.42/ HS \$240,938.30), and Other \$199,000 (HS \$199,000) for a total of \$959,730.19. A budget revision for the grant period has been entered into HSES. The Budget Justification narrative for the revision for both HS and EHS is included herein. A request to use these funds was requested during a 12-month period.

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On June 29, 2023, Stephanie Salazar, County-Wide Policy Council Chair and Linda Hayes, Fresno EOC Board Chair reviewed and approved the FY 2023 Proposed Budget Revision for American Rescue Plan Act (ARPA) and Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act July 1, 2021 - June 30, 2023, respectively.

On June 30, 2023, Staff submitted the budget modification onto the Head Start Enterprise System (HSES) for FY 2023 Proposed Budget Revision for American Rescue Plan Act (ARPA) and Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act July 1, 2021 - June 30, 2023 for a total of \$959,730.19 (ARPA \$623,994.66 and CRRSA \$335,736). These changes will assist in the full implementation of our program and School Readiness Goals by providing additional resources for children's learning, maintenance and repair for program sites to improve the environments for children, families and staff.

# **Fiscal Impact**

With these funds, Head Start 0 to 5 will continue to utilize them to support the needs of children, families, and needed projects. Head Start request an extension to spend the following: ARPA \$623,994.66 and CRRSA \$335,736, for a combined total of \$959,730.19.

#### Conclusion

If ratified by the Board, Head Start 0 to 5 will proceed with the FY 2023 Proposed Budget Revision for American Rescue Plan Act (ARPA) and Coronavirus Response and Relief Supplemental Appropriations (CRRSA) for Head Start and Early Head Start. If no approval is received, the unused funds will be returned to the federal government when our budgets are closed out.



#### **BOARD OF COMMISSIONERS MEETING**

<b>Date:</b> August 30, 2023	Program: Head Start 0 to 5
Agenda Item #: 8F3	Director: Rosa M. Pineda
<b>Subject:</b> Child Guidance and Behavior Policy	Officer: Emilia Reyes

#### **Recommended Action**

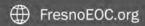
The County-Wide Policy Council recommends approval for full Board consideration of the Early Head Start/Head Start Child Guidance and Behavior Policy.

# **Background**

Per the Head Start Program Performance Standards 1302.45(a), to support a programwide culture that promotes children's mental health, social and emotional well-being, and overall health, a program must:

- (1) Provide support for effective classroom management and positive learning environments; supportive teacher practices; and, strategies for supporting children with challenging behaviors and other social, emotional, and mental health concerns:
- (2) Secure mental health consultation services on a schedule of sufficient and consistent frequency to ensure a mental health consultant is available to partner with staff and families in a timely and effective manner;
- (3) Obtain parental consent for mental health consultation services at enrollment; and,
- (4) Build community partnerships to facilitate access to additional mental health resources and services, as needed.

Many strategies can support healthy social and emotional development and prevent or reduce behaviors that could negatively affect children's development and learning. On July 11, 2023, the Head Start 0 to 5 County-Wide Policy Council approved the Fresno EOC Early Head Start/Head Start Child Guidance and Behavior Policy. In addition, on July 25,2023, the Health Services Advisory Committee reviewed and revised the Child Guidance and Behavior Policy to ensure that best practices and strategies are utilized with ongoing training and coaching.





# **Fiscal Impact**

None.

## Conclusion

If approved by the full board, the Child Guidance and Behavior Policy will be used to promote children's mental health, social and emotional well-being, and overall health while participating in Head Start 0 to 5. If not approved, staff will review and take into consideration recommendations provided by the Board for final approval.





#### FRESNO EOC EARLY HEAD START/HEAD START 0 TO 5 **CHILD GUIDANCE AND BEHAVIOR POLICY**

POLICY: CHILD GUIDANCE AND BEHAVIOR POLICY

SUBJECT: CHILD GUIDANCE AND BEHAVIOR POLICY

REFERENCE: Performance Standards Subpart D: Health Program Services

1302.45 (b) 4-6 Mental Health & Social Well-being

1302.17 Suspension & Expulsion

California Code of Regulations, Title 22

Child Care Facility Licensing Regulations 101223 - Personal Rights, 101223.2 - Discipline Textbook: Prevent, Teach, and Reinforce for Young Children

Fresno EOC Policies and Procedures Manual

**EOC** Policy 5020 Standards of Performance and Conduct

GOAL:

By utilizing evidence-based evidence-based best practices and strategies with ongoing coaching, the goal is to  $help\ children\ gain\ self-regulation\ and\ develop\ appropriate\ \underline{social\ emotional\ social-emotional\ skills}.$ 

POLICY:

Fresno EOC Head Start staff will use a positive approach to child guidance and is committed to providing a safe age appropriate learning environment where children feel safe, comfortable, and have fun. The Child Guidance and Behavior policy is in place in order to protect the safety of all children and staff members. We will respect and treat each child individually. We view children's cultural and linguistic backgrounds as a resource. Each child's uniqueness (temperament, culture, family background, stage of development, learning style, etc.) adds to the strength and character of the classroom,

Staff will respect and treat each child as an individual; they will guide children by preparing a safe and supportive learning environment. Prevention/Intervention strategies will be implemented, models for prevention to promote acceptable behaviors include Second Step (Head Start only), Pyramid Model, Prevent, Teach and Reinforce for Young Children to help guide children's behavior. As per Policy 5020 "Staff will not use discourteous unprofessional conduct with children. Staff will not be threatening or use intimidation, coercion, or otherwise interfere with a program participant.

The following techniques are developmentally appropriate and researched-based best practices, and all staff ◄ is expected to know and use these behavior guidance strategies to promote appropriate behaviors: Second Step (Head Start Only), Teaching Pyramid, Prevent, Teach, and Reinforce for Young Children to help guide

Prevention and Intervention strategies include:

**Active Listening** 

Positive redirection

Modifying the environment,

Teach & support acceptable behaviors

Pyramid Model Expectations

Identify & reduce triggers

Identify & encourage  $\underline{\text{the}}_{}\text{child's}$  strengths

Plan ahead, organize\_-classroom activities and visual schedule

Set clear consistent classroom goals and expectations

Provide age appropriate age-appropriate choices

Utilize positive reinforcement techniques

Identify behavioral issues before they escalate.

Help children to learn a variety of methods to work with other children and adults.

Acknowledge and handle children's strong emotions

Create, utilizing a team approach, behavior intervention plans as needed

Provide training/coaching/ongoing support

Staff will support and work with parents to help the child develop self-regulation skills.

	Commissioners
7/18/17]   <u>[07/25/23]</u>	[R 9/23/09] [R 4/24/13] [9/27/17] [9/25/19] [03/23/22]
]	] [07/25/23]

(CHILD GUIDANCE BEHAVIOR POLICY 2022023 DRAFT TRACKING1 FINAL) rev CQ/BW 04/04/22 08/102913/23 - POLICIES AND PROCEDURES (CHILD

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When staff and parents work together utilizing similar techniques/strategies in managing difficult behavior it will most likely lead to positive outcomes.

Unacceptable staff behavior guidance techniques include, but are not limited to:

- Inappropriately mishandling children
- Name-calling, shouting, threatening, ridiculing, etc.
- Depriving a child of any Head Start service transportation, field trips, food, outdoor play, daily attendance:
- Isolation of child as a disciplinary action
- Sending a child to the office
- Dismissive Behavior such as, lack of communication and disregarding the child's emotional state.
- Disciplining a child due to a lack of self-care skills such as potty training, feeding, etc.

Fresno EOC Head Start 0 to 5 exercises a zero-tolerance policy against employees that violate EOC policies for example 5020 Standards of Performance and Conduct.

#### **GUIDANCE:**

It is acknowledged that all young children exhibit behaviors that need re-direction from a caring adult caregiver. These behaviors are expected to be seen in group settings such as the Early Head Start/Head Start classroom. Staff will use the CHILD GUIDANCE AND BEHAVIOR PROCEDURE to assist in the management of the children's behavior in their care.

There are times when a child may have extreme difficulty participating within a group setting (e.g., classroom, bus, fieldtrip field trips, socialization day) and/or interacting with adults or other children. A child may have ongoing behaviors that are aggressive and/or unacceptable. These behaviors (e.g., biting, hitting, kicking, running, and lack of self-control in the group setting) may cause injury to the child, other children, or adults. By using research based research-based intervention strategies challenging behaviors will be reduced. As a last resort, should the child become a hazard to self or others, the child may require a temporary modified schedule, upon the approval of the Head Start Director- Head Start 0 to 5 does not expel or suspend children for behavior. Fresno EOC has a zero tolerance policy against employees that violate EOC policies for example 5020 Standards of Performance and Conduct.

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Revised and Approved by CWPC	Revised and Approved by Health Services Advisory Committee	Approved by Fresno EOC Board of Commissioners
[6/21/06] [R 7/15/09] [R 4/17/13] [8/16/17] [8/21/19] [12/7/21] [12/6/22] [07/11/23]	[7/25/06] [7/2/09] [7/18/17] [7/16/19] [8/24/21] [07/25/23]	[R 9/23/09] [R 4/24/13] [9/27/17] [9/25/19] [03/23/22]

CHILD GUIDANCE BEHAVIOR POLICY 2022023 DRAFT TRACKING1-FINAL) rev CQ/BW 04/04/22 08/102913/23 - POLICIES AND PROCEDURES (CHILD



#### **BOARD OF COMMISSIONERS MEETING**

<b>Date:</b> August 30, 2023	Program: Head Start 0 to 5
Agenda Item #: 8F4	Director: Rosa M. Pineda
Subject: CSPP Program's Self- Evaluation	Officer: Emilia Reyes

#### **Recommended Action**

The County-Wide Policy Council recommends approval of the California State Preschool Program (CSPP) Program's Self Evaluation (PSE) completed on June 1, 2023.

# **Background**

California Department of Education (CDE), Early Education and Support Division (EESD), implemented a monitoring system for evaluating child care programs funded through the state, called the Program Self Evaluation (PSE) and it is completed annually ever year.

The self-evaluation process requires various data sources be conducted throughout the program year in order to arrive at the final document and approval for the final report. Head Start 0 to 5 has six CSPP classrooms in Fresno County at the following centers: one classroom at Cantua Creek, Franklin, Sequoia, Wilson and two classrooms at Dakota Circle. The results of the program evaluation were based on findings of the following documents:

- Desired Results Developmental Profile (DRDP) Summary of Findings (EESD 3900) a critical step toward supporting children's learning and developmental progress is for teachers to complete a Desired Results Developmental Profile (DRDP) for each child in the classroom.
- Program Review Instrument Summary of Findings and Corrective Action Plans (EESD 4001) - This form summarizes all the results of the Program Self Evaluation and Corrective Action Plans associated with each section,
- 3. Preschool Environmental Rating Scale Summary of Findings (EESD 4002) -An environmental rating scale is completed at each of the six CSPP classrooms. The Rating Scale consists of 49 items, and the findings identified areas of strength and need for improvement,





4. Parent Survey Summary of Findings (EESD4003) - Parents' input was requested about the quality of the children's care by staff, the classroom environment, the curriculum and suggestions for improvement of the services.

The CSPP Program's Self Evaluation (PSE) is the presentation of the final document, more specifically, forms EESD 4000. The deadline for submitting the PSE to the California Department of Education, Early Education and Support Division, Was June 1, 2023. At this time, Head Start 0 to 5 has met all requirements and are complying with California State Preschool Program (CSPP) mandates.

On June 6, 2023, staff presented the PSE report to the County-Wide Policy Council. All questions were answered accordingly.

# Fiscal Impact

None.

#### Conclusion

If approved by the Board, records 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, specific to CSPP and the PSE report.

The Fresno County Economic Opportunities Commission, CSPP Program Self-Evaluation process is based on the use of the *Early Education Division Fiscal Year 2022-23 Program Instrument* to determine compliance. An analysis of the Program Instrument findings includes the Desired Results Development Profile (DRDP), the Early Childhood Environmental Rating Scale (ECERS), and the Desired Results Parent Surveys. The Program Self-Evaluation documentation are reviewed by staff, parents and the Governing Board and then submitted to California Department of Education (CDE), Early Education Division (EED) prior to the June 1<sup>st</sup> deadline.

CSPP Desired Results Development Profile (DRDP) are entered into DRDP Online website as required by CDE. DRDP assessments are conducted on each child in the classroom at the required 60-days and 6-month intervals. DRDP results are analyzed by center and management staff, and then shared with parents individually during parent/teacher conferences. Staff use the DRDP to assess the enrolled children's individual development. DRDP data is entered into the DRDP Summary of Findings; reports are used for curriculum/classroom activities planning. CSPP staff meet and discuss the results of all mandated program assessments and monitoring to create goals for improving services.

The Early Childhood Environmental Rating Scale (ECERS) are conducted in the beginning of the program year to provide center teaching staff with an accurate understanding of their classroom environment. ECERS is utilized for continuous improvement of the classroom environment and to increase positive outcomes for the children. Assessing the classroom environment using the appropriate Environment Rating Scale tool allows CSPP center staff to use the results of the assessment to improve the classroom environment.

The Desired Results Parent Surveys are distributed by center teaching staff to parents for CSPP at times convenient to their individual program year. The parent surveys results are analyzed by the center and management staff, then presented and discussed with parents at parent teacher conference or their local parent meetings. Distributing, collecting, compiling and analyzing the Desired Results Parent Survey are used by CSPP staff for program planning.

# Family Files EED 01: Family Files

<u>Standard Area Summary:</u> Families with children enrolled in the California State Preschool Program (CSPP) are selected according to the priorities of the program.

<u>Standard Monitoring Procedure:</u> Throughout the program year, CSPP families complete waitlist applications, which are entered and ranked. The program uses the waitlist to make enrollment selections. Families are contacted by telephone and prescreened for continued interest in the enrollment of their child/children and proceeding with the enrollment application process.

#### **EED 02: Family Eligibility Requirements**

<u>Standard Area Summary:</u> Families with children enrolled in the program have met the eligibility requirements of the contract, and the required documentation is complete. A family data file has been established for each family, including a completed application for services and supporting documentation.

Standard Monitoring Procedure: Families are prescreened prior to beginning the CD-9600 application process to determine eligibility and need. Families determined to be eligible will complete the application process with the program's CSPP staff. A data file for each family will be established, maintained and updated as required throughout the family's eligibility period. CSPP staff maintains ongoing compliance reports and conducts regular file review to determine compliance with program eligibility requirements. Re-certification is required no earlier than 24-months and 1 day to determine continued eligibility for child care services.

#### **EED 03: Child Need Requirement Verification for Full-day CSPP**

<u>Standard Area Summary</u>: Families with children enrolled in full-day services have meet the need requirements if applicable. Certified hours of child care must correspond to the need of the parent/caretaker, as documented by the contractor at the initial certification and recertification or at the voluntary request of the family to increase or decrease the hours of service or hours must be within the parameters as otherwise provided by law.

Standard Monitoring Procedure: During CSPP ordination/enrollment, families are required to read, understand and sign the CSPP Parent Handbook, Child Care Admission Policies, and Conditions for Termination of Child Care Service, which outlines reporting requirements and any changes that may affect their need and eligibility for child care services. Throughout the 24-months and 1-day eligibility period, per parent's request, staff will work together with parent to communicate changes in need and certified hours of care.

#### **EED 04: Correct Fee Assessed**

<u>Standard Area Summary</u>: Families with children enrolled are assessed the correct monthly fee according to the current Family Fee Schedule issued by the CDE with the exception of families/children certified in a part-day/part-year CSPP program, families receiving CalWORKs cash aid, and CPS/at-risk families with referral for up to 12 months. Additional payments, in cash or in kind, as a condition of participation shall not be required or collected.

Standard Monitoring Procedure: If a monthly CSPP family fee is determined based on the family fee schedule issued by the CDE. Income calculation worksheets are prepared for each income assessment to determine the accuracy of the family fee assessment. Family fee determinations are reviewed for final approval by management staff. Upon determining that a family has a family fee, a Notice of Action is issued explaining the determination. Families' fees are due by the 7<sup>th</sup> of each month and parents are given a family fee receipt. Family fee payments are recorded, deposited to Fresno EOC bank account, and bank deposit record submitted to fiscal department. Family data files contain a hard copy of each Notice of Action regarding monthly family fees. Family fee was waived for 2022-2023 program year.

#### **EED 05: Compliance with Due Process**

<u>Standard Area Summary</u>: The contractor complies with the program's due process requirements, including: (1) providing parents with written information regarding their responsibility to comply with program rules; (2) issuing a notice of action where appropriate; and (3) establishing procedures for parental appeal of any contractor's decision contained in the notice of action.

Standard Monitoring Procedure: If CSPP parents appeal the intended action within the appeal period, the program notifies the parent pursuant to the CDE requirements. Prior to the appeal hearing, staff conducts appropriate research and collects the appropriate documentation pertaining to the appeal. Appeal hearings are conducted by the program hearing officer. After the appeal hearing, a decision is rendered in writing pursuant to the CDE requirements including information to parents that if they disagree with the program decision, they may appeal to the CDE, Early Learning and Care Division.

#### **EED 06: Recording and Reporting Attendance**

<u>Standard Area Summary:</u> The program has adopted policies and procedures that are consistent with statutes and regulations on excused and unexcused absences. Documentation of recording and reporting attendance records are consistent with certified hours of enrollment that are established for the child/parent/guardian

Standard Monitoring Procedure: CSPP attendance policy outlines policies and procedures regulating attendance recording and reporting requirements. The attendance monitoring is a comprehensive review process to ensure appropriate usage and reimbursement. Each month, site supervisors monitor to ensure accurate completion of each daily attendance entries and absence slips. CSPP Liaison reviews sign-in/sign-out attendance sheets and absent slips to complete monthly attendance register. Management staff will review completed attendance registers and submit to fiscal department for further review and processing. Fiscal department conducts the final review for fiscal recording and reporting purposes. A hard copy attendance register is housed with fiscal department.

# II Family Engagement and Strengthening

#### **EED 07: Parent Involvement and Education**

<u>Standard Area Summary:</u> There is a parent involvement and education component, including the sharing of program goals and structure with families. The program ensures that effective, two-way, comprehensive communication between staff and parents is carried out on a regular basis throughout the program year.

<u>Standard Monitoring Procedure:</u> CSPP management and center staff collaborate each program year to develop an annual calendar of planned activities for parent involvement. Staff maintains required parent participation documentation through sign-in sheets, agendas, and evaluations. Management staff reviews and monitors compliance with the established plans for parent involvement.

#### **EED 08: Health and Social Services**

<u>Standard Area Summary</u>: The program includes identification of the child or family health and social service needs and makes referrals to appropriate agencies for services. The program does follow-up to ensure that identified needs have been met

Monitoring Procedure: CSPP provides a board range of health and social services. The primary efforts are aimed at monitoring preventative health measures, early identification and prevention of problems through both direct services and family education. This includes each child having the following documentation; Identification and Emergency Information (LIC700), Consent for Emergency Medical Treatment (LIC627), Preadmission Health History Parent's Report (LIC702) and a copy of their annual physical and immunization record in the Child/Family Data file.

In addition, CSPP social services goal is for families to know where to access community health and social services to meet their unique family needs. This begins with completing a Family Resource Assessment form during initial enrollment and updated during recertification. This form helps to identify the needs of both the child and family. Based on the results staff provides parents with referral information to other agencies in the community. In addition, staff follow-up with parents to ensure their needs have been meet.

#### III Program Quality

#### **EED 09: Site Licensure and License Exempt**

<u>Standard Area Summary:</u> Each site has a current license issued by the authorized licensing agency or is appropriately exempt from licensure.

<u>Standard Monitoring Procedure:</u> CSPP center site licenses, licensing forms, receipts of fee renewals, licensing citations, facility evaluation reports, and notices of site visits, state licensing correspondence, and Evaluation of Director's Qualification (LIC 9096) are filed and maintained at the administrative office. A tracking system monitors the status of licenses for renewal and full compliance with the regulations. Center supervisors post and monitor all current licensing forms and current site personnel.

#### **EED 10: Staff -Child Ratios**

<u>Standard Area Summary</u>: Each site has a current license issued by the authorized licensing agency or is appropriately exempt from licensure.

<u>Standard Monitoring Procedure</u>: Site supervisors monitor and maintain site ratios on a daily basis. CSPP centers meet the minimum standard or exceed the Community Care Licensing child-adult ratio. Throughout the program year, the required child-adult ratios are met: CSPP preschool classrooms serving 3- to 5-year-olds have 1 adult to 8 children.

#### **EED 11: Environment Rating Scales**

<u>Standard Area Summary:</u> The program shall complete an environment rating scale to measure program quality for the appropriate age group and setting and shall achieve a rating of "Good," defined as scoring at least an average of 5.0 on each subscale of the environment rating scale.

Standard Monitoring Procedure: After completion of the environmental rating scale, a summary of findings with action plan is prepared by CSPP teachers for all areas scoring below five (5) at the classroom level. Center staff submit center level summary of findings to management to prepare a program summary of findings and action plans at the program level. The program action plans are reviewed with center staff. Throughout the program year, center and management implement the

action plans and document all areas in the rating scale that meet five (5) or above. Updated rating scales are submitted to management to demonstrate the improved rating scores of five or above.

#### **EED 12: Nutrition**

Standard Area Summary: The program provides for the nutritional needs of children in attendance.

<u>Monitoring Procedure</u>: CSPP staff monitor and implement procedures promoting family-style meal service to give children the opportunity to select foods they are interested in eating and/or sampling. CSPP center staff participates in monitoring appropriate serving sizes, sitting at the table with the children, passing the serving bowls and milk pitchers around the table so that each child has a turn to serve them self.

CSPP teachers encourage normal conversation, make use of nutritional teaching opportunities and make available to the children and students an appropriate amount of time to enjoy the meal. The food program monitors and utilize the ChildPlus management software to monitor food program planning, efficiency, accuracy and compliance with CSPP regulations.

#### **EED 13: Developmental Profile**

<u>Standard Area Summary:</u> The program maintains age-appropriate Desired Results Developmental Profiles–2015 (DRDP–2015) and parent survey data for children and families. The program uses the information to plan and conduct age and developmentally appropriate activities and to monitor family involvement and satisfaction.

Standard Monitoring Procedure: CSPP center staff adhere to the timeline of assessing children twice per year for using the DRDP. After enrollment, teachers assess preschool children within the first 30 days and create a child portfolio. Center supervisors ensure teachers' completion of required assessments within the established timeline. DRDP assessments are reviewed and submit to management staff for final review and accountability that all enrolled children DRDP assessment were completed prior to DRDP Online submittal date. CSPP staff use the analyzed results to establish individualized educational goals and prepare a summary of findings. Throughout the year, center staff use key findings to plan age-appropriate learning activities for preschool children.

#### **EED 14: Staff Qualifications**

<u>Standard Area Summary:</u> Program staff is qualified for the position held. Each program operating two or more sites or family child care homes has a qualified program director. Each program with more than one site has a qualified site supervisor at each site. Each site has qualified teachers.

<u>Standard Monitoring Procedure:</u> CSPP management staff monitors child development permits, credentials, and education requirements for center supervisors, teachers, and associate teachers to track permit renewals. Evaluation of Director Qualifications (LIC 9096) must be submitted to state licensing for each site. Human Resources department will ensure that all CSPP center staff meets the minimum employment and education qualifications.

## **EED 15: Staff Professional Development Program**

<u>Standard Area Summary:</u> The program has developed and implemented a staff development component.

<u>Monitoring Procedure:</u> CSPP center supervisors conduct monthly staff development meetings and management maintain staff records on education training such as; First Aid, CPR, mandated reporting,

child abuse and neglect, health and safety, and other mandated requirements. Management staff monitor completion of staff development plans. Required child development permits are monitored and tracked. Management staff notifies center staff when renewal of a child development permits, First Aid and CPR are due.

#### **EED 16: Prohibition Against Religious Instruction or Worship**

Standard Area Summary: The program refrains from religious instruction and worship.

<u>Standard Monitoring Summary</u>: Throughout the program years, CSPP site visits are conducted to ensure that no religious instructions or worship are taking place.

#### IV Administrative

#### **EED 17: Inventory Records**

<u>Standard Area Summary:</u> Inventory records are maintained by the contractor for all equipment and all non–disposable items with an estimated useful life of more than one year, purchased in whole or in part with early learning and care contract funds.

Standard Monitoring Procedure: The fiscal department has established procedures to ensure inventory records for each asset purchased with CSPP funds. Centers are required to maintain inventory records of on-site purchases. Centers and management maintain inventory records for purchases under \$500.00. The fiscal department maintains inventory records for purchases over \$500.00, and management staff collects and maintains center inventory lists. The information technology department maintains an inventory list for all electronic and computer assets.

#### **EED 18: Program Self-Evaluation Process**

<u>Standard Area Summary</u>: The program has developed and implemented an annual evaluation plan that addresses any areas identified during the self-evaluation as needing improvement.

Standard Monitoring Procedure: Action plans monitor the CSPP areas requiring improvement. The program provides an annual pre-service training and on-going trainings throughout the program year to ensure the effectiveness of the program. The trainings assist center staff with resources, policies and procedures, and best practices to strengthen the CSPP areas needing improvement. CSPP centers and management staff are required to implement the action plans and submit documentation supporting progress made in the areas needing and maintaining improvement.

#### V Fiscal/Audit

#### **EED 19: Fiscal Reporting**

<u>Standard Area Summary</u>: The program has submitted fiscal attendance and accounting reports for each contract to CDE consistent with the laws for state or federal fiscal reporting and accounting.

<u>Standard Monitoring Procedure</u>: Evidence of expenditures and claims for reimbursement are verified with supporting documentation from our Fiscal Department and submitted monthly to CDE.

#### **EED 20: Annual Fiscal Audit**

<u>Standard Area Summary</u>: The program has submitted to CDE's, Office of External Audits an acceptable financial and compliance audit.

<u>Standard Monitoring Procedure</u>: An acceptable financial and compliance audit is completed annually and submitted to CDE



#### **BOARD OF COMMISSIONERS MEETING**

<b>Date:</b> August 30, 2023	Program: Head Start 0 to 5
Agenda Item #: 8F5	Director: Rosa M. Pineda
<b>Subject:</b> Program Update Report (PUR) for May and June 2023	Officer: Emilia Reyes

#### **Recommended Action**

The County-Wide Policy Council recommends approval for full Board consideration of the Head Start 0 to 5 May and June 2023 Monthly Program Update Reports.

# **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. . .

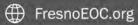
The report includes all areas mandated by the Head Start Act, not reported elsewhere: (B) monthly program activity summaries; (C) program enrollment reports; (D) monthly reports of meals and snacks provided through the U.S. Department of Agriculture; (H) communication and guidance from the Secretary 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 May and June 2023 Program Update Reports are attached for review.

# **Fiscal Impact**

Not Applicable.







# Conclusion

If approved by the full Board, the May and June 2023 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.





**REPORT MONTH: MAY 2023** 

#### I. Head Start 0 to 5

#### **Program Information Summary:**

- 1. May 8, 2023 May 11, 2023 39 Head Start 0 to 5 staff, CEO and CFO attended the National Head Start Conference in Phoenix. Arizona.
- May 9, 2023 Volunteer Luncheon was held at Fresno Breakfast House.
- 3. May 10, 2023 May 11, 2023 Third Triannual Self-Assessment took place at Franklin Head Start auditorium.
- 4. May 16, 2023 May 18, 2023 Directors and Finance Manager attended the Fiscal Institute Training in Sacramento, CA.
- 5. May 18, 2023 Celebrated Head Starts 58 years in Fresno County.
- 6. May 29, 2023 Memorial Holiday was observed. All Head Start 0 to 5 offices and sites were closed in observance.
- 7. May 31, 2023 End of Year In-Service was held at Woodward Park for all staff.

#### II. Communication and Guidance from the United States Health and Human Services (HHS) Secretary:

In May 2023, Changes to Medicaid and CHIP automatic renewal information was received. Everyone on Medicaid and the Children's Health Insurance Plan (CHIP) must reapply for their health insurance due to the federal policy that kept people continuously enrolled in Medicaid and CHIP during the COVID-19 public health emergency has ended. Everyone enrolled in these programs will need to reapply for health insurance. It's important to understand that each state has its own process and timeline for deciding eligibility criteria for continuing Medicaid.

#### III. Early Head Start

#### **Program Information Summary:**

- 1. Continue to recruit children and staff for the 23/24 program year.
- 2. Ongoing diaper distribution continues to support EHS children and families.

#### Early Head Start Enrollment/ADA Reports/Wait List:

Monthly Enrollment: 258; Monthly ADA: Center Base: 72.71%, Home Base: N/A

Wait List Total: 230

Our Early Head Start funded enrollment is 478. For the month of May 2023, we had an actual enrollment of 258. There was a total of 16 drops in the month of May. In all, this gives us an overall enrollment of 274 (258+16). We ended the month of May with a total of 220 vacancies (51 for CB and 169 for HB). We currently have 108 families waitlisted (60 for CB and 48 for HB). Of those, 24 families on the waitlist are over income. EHS is also facing staff shortages in the following service areas: Home Base-11 and Center Base-11. 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). Moreover, 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: 569 Lunches: 599 Snacks: 514

#### IV. Head Start

#### **Program Information Summary:**

- 1. Continue to recruit children and staff for the 23/24 program year.
- 2. May 18, 2023 Six (6) Family Support Assistants, one (1) Family Services Specialist, and six (6) staff from other programs completed the Family Development Credential (FDC) class successfully.
- 3. May 25, 2023 was the last day of school for 3.5, 6, & 7.5 hour classes.





Head Start Enrollment/ADA Reports/Wait List:

Monthly Enrollment: 1.685; Monthly ADA: Center Base 83.40%; Home Base: N/A

Wait List Total: 347

Our Head Start funded enrollment is 2112. For the month of May 2023, we had an actual enrollment of 1685. There was a total of 20 drops in the month of May. As a result, we had an enrollment of 1705 (1685+20). We ended the month of May with a total of 427 vacancies (397 for CB and 30 for HB). We continue to recruit families and have a waitlist of 442 children, 192 families on the waitlist are over-income and 187 are three-years old. At this time, due to licensing we can only enroll 9 three - year old's per regular class or according to the Head Start Program Performance Standards (HSPPS) 17 for a designated 3- year old class. In addition, we continue to face a shortage of staff across the following service areas. Staff shortage continues to impact us, where classes have been cancelled and current staff have covered multiple sites to serve enrolled children and families. In addition, we continue to wait for City permits to proceed with the Clinton/Blythe location. Currently, 35 children and families are enrolled at Mendota, as the center continues to operate as Home Base due to repairs still pending at this location. 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: 18,909 Lunches: 22,608 Snacks: 17,650

Submitted by:

Rosa M. Pineda Head Start Director Nidia Davis Program Support Director

(MAY 2023 BOARD PUR REPORT) bw 07/12/23  $\sim$  CWPC (2022-2023 (PUR (BOARD))  $\sim$ 





**REPORT MONTH: JUNE 2023** 

#### I. Head Start 0 to 5

#### **Program Information Summary:**

- 1. June 1, 2023 Summer Recruitment kicked off at Dakota Circle Head Start for the 23/24 program year.
- 2. June 5 June 7, 2023: Head Start 0 to 5 had their scheduled Focus Area I Monitoring (virtual).
- 3. June 8 June 9, 2023: Administrative Planning took place at Richard Keyes for the 23/24 school year.
- 4. June 19, 2023 Juneteenth Holiday was observed. All Head Start 0 to 5 offices and sites were closed in observance.
- 5. June 24, 2023 Super Saturday Job Fair was held at the Executive Plaza from 9:00am to 1:00pm for all Head Start 0 to 5 vacant positions.

#### II. Communication and Guidance from the United States Health and Human Services (HHS) Secretary:

On June 26, 2023, the Administration for Children and Families (ACF) will issue Final Rule Removal of the Vaccine Requirements for Head Start Programs in the Federal Register. It removes the COVID-19 vaccine and testing requirements that were originally included in the November 2021 Interim Final Rule with Comment Period. Specifically, this Final Rule removes the Head Start Program Performance Standards (HSPPS) requirement that all Head Start staff, contractors whose activities involve contact with or providing direct services to children and families, and volunteers working in classrooms or directly with children are fully vaccinated for COVID-19. The HSPPS requirement that staff who are exempt from vaccination have "at least weekly" COVID-19 testing is also removed.

#### III. Early Head Start

#### **Program Information Summary:**

- 1. EHS continues to recruit children and staff for the upcoming school year (2023/2024).
- 2. Program Administration continues to meet with supervisors to review COMP study and staff qualifications accordingly.
- 3. EHS staff were trained on Electronic Child File as we transition from paper to electronic files for the new program year.

#### Early Head Start Enrollment/ADA Reports/Wait List:

Monthly Enrollment: 260; Monthly ADA: Center Base: 71.37%, Home Base: N/A

Wait List Total: 74

Our Early Head Start funded enrollment is 478. For the month of June 2023, we had an actual enrollment of 260. There was a total of 13 drops in the month of June. In all, this gives us an overall enrollment of 273 (260+13). We ended the month of June with a total of 218 vacancies (52for CB and 166 for HB). Early Head Start Home Base and Center Base operate all year. We continue to recruit for the upcoming school year by collaborating 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: 562 Lunches: 606 Snacks: 513

#### IV. Head Start

#### **Program Information Summary:**

- 1. Head Start continues to recruit children and staff for the upcoming school year (2023/2024).
- 2. Program Administration continue to meet with supervisors to review COMP Study and staff qualifications accordingly.
- 3. Support Services staff are working on repairs and maintenance to get centers ready for the new school year.

#### Head Start Enrollment/ADA Reports/Wait List:

Monthly Enrollment: 963; Monthly ADA: Center Base 87.01%; Home Base: N/A

Wait List Total: 345

Our Head Start funded enrollment is 2112. For the month of June 2023, we had an actual enrollment of 963. There was a total of 6 drops in the month of June. As a result, we had an enrollment of 969 (963+6). Our 3.5-hour classes ended on May 25, 2023, our 7.0-hour classes ended on May 30, 2023, our 6.0-hour classes ended on June 2, 2023, and our Home Base option ended May 26, 2023. Our CSPP classes and the Lighthouse contractor site operate year-round. We continue to recruit children and families for our upcoming school year 2023-2024. Our efforts to recruit continue by way of





can vassing, 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: 2,136 Lunches: 2,268 Snacks: 2,107

Submitted by:

Rosa M. Pineda Head Start Director Nidia Davis Program Support Director

# Local Conservation Corps Advisory Board Meeting May 24, 2023 MINUTES

Marc' Bady	Α	Lisa Mitchell	Р
Alysia Bonner	Α	Ken McCoy	Р
David Clark	Α	Robert Pimentel	Α
Jennifer Duran	Р	Carmen Romero	Р
Charles Garabedian	Α	Sharon Weaver	Α
Bruce McAllister	Р	LCC/YouthBuild Senate Council	Р
		President or Representative	

#### Staff:

Jack Lazzarini, Chief Programs Officer Shawn Riggins, LCC Director Elisa Sgambellone, LCC Assistant Director Caroline Taito, YouthBuild Program Manager Jay Fitzpatrick, Solar Manager Alicia Garcia, Administrative & Operations Manager

Corpsmembers: Sharnel Jones, Ruben Guadarrama, Peter Mendoza

YCSC Students: Pricilla Reyes

# 1. WELCOME AND CALL TO ORDER

Shawn Riggins, LCC Director, called the meeting to order at 12:01 p.m.

## 2. ROLL CALL

Roll call was called.

#### 3. CHAIRPERSON SELECTION:

The Advisory Board nominated and approved the Chairperson Position

Chairperson: Lisa Mitchell

Motion by: B. McAlister Second by: C. Romero

**Ayes:** All in favor. **Nays:** None heard.

#### 4. APPROVAL OF PREVIOUS MINUTES

February 15, 2023 Meeting Minutes

Motion by: B. McAlister Second by: C. Romero.

**Ayes:** All in favor. **Nays**: None heard.

#### 5. STERILE PROCESSING TECH CERTIFICATION TRAINING

Shawn Riggins provided background information on the YouthBuild DOL Sterile Processing Tech Certification Training project. Riggins stated that LCC has been operating a YouthBuild construction program off and on since 1995, since this is a competitive process throughout the nation.

Riggins stated that approximately five years ago the U. S. Department of Labor expanded the training offered under YouthBuild, some programs throughout the nation have added other training such as: IT, Hotel Management, etc. LCC then decided to include a healthcare component, Sterile Processing Tech training which was becoming a high demand

occupation in Fresno. The YouthBuild grant was awarded in 2019, but the training was delayed due to COVID-19. LCC was recently awarded a third consecutive YouthBuild grant and will continuing the operation of this grant for another three years.

Caroline Taito, YouthBuild Program Manager provided detailed information on program requirements and process.

Taito then introduced Valley Children's staff, Amber Perez, Steven Flores, Shyanne Seyler and Viviana Godinez. Seyler and Godinez are former corpsmembers who were hired by Valley Children's Hospital after completing their 400-hour paid internship. They provided detailed information on the internship and sterile processing unit.

#### 6. PROGRAM 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 Board meeting, as follows:

- Ken McCoy, YCSC Registrar, provided an update on the YouthBuild Charter School (YCSC). McCoy stated that 48 students are enrolled, 11 classroom-based and 6 independent study students are scheduled to graduate June 23rd. School staff is currently working on retention and recruitment for the 2023-2024 school year.
- Jay Fitzpatrick, Solar Program Manager, provided an update on the program progress. Fitzpatrick stated the solar crew is 90% full, working with corpsmembers on their professional development and resume building. Fitzpatrick explained that the utility company has changed how it allows solar systems to connect to the grid, the credits solar customers receive. With this change, the benefits of having a solar system are greatly reduced.
- Caroline Taito, YouthBuild Program Manager, provided an update on the YouthBuild program. Taito stated that the recently awarded construction grant once again includes the health care component as well as two additional components, forestry and solar panel installation training. Taito stated that since the award announcement the next step is responding to the notice of conditions of award, then program enrollment can begin.
- Riggins provided an update on LCC's recycling program. Riggins stated that
  recycling collection continues throughout the city and highlighted the mattress
  recycling project in partnership with the Mattress Recycling Council. Through this
  partnership LCC provides labor at several rural communities during their community
  clean-up events, and at the Rice Road Recyclery Transfer Station on a weekly
  basis.
- Elisa Sgambellone, LCC Assistant Director, provided an update on the YouthBuild Charter School and LCC Monterey field trip. Sgambellone stated that students, corpsmembers, and staff were able to take in the sights, sounds, and history of Monterey's Cannery Row and tide pools just below. After Cannery Row, everyone was able to enjoy a box lunch on the beautiful Marina State Beach just outside of Monterey. The trip was an educational one spent learning about the area's history, biology, and place in literature. There was even an opportunity to participate in a photography challenge by capturing photos of the day's sights.

# B. Corpsmember/Student Development

Riggins stated that every year all fourteen corps throughout the state attend the Government Education Day at the state capitol in Sacramento. This provides corpsmembers an opportunity to meet government officials. This year it was a 2-day event and corpsmembers Sharnel Jones, Ruben Guadarrama, and Peter Mendoza were selected. Corpsmembers shared their experience and explained the activities, meeting corpsmembers from other corps, and learning what other corps have to offer. Corpsmembers expressed their appreciation for this opportunity.

## 7. OTHER BUSINESS

Next meeting is scheduled for Wednesday, August 17, 2023

#### 8. PUBLIC COMMENTS

Jack Lazzarini stated that the 2024-2025 Community Action plan public hearing will be taking place at 5:30 p.m. on June 14. 2023, at 1805 E. California Avenue, Fresno.

#### 9. ADJOURNMENT

Meeting was adjourned at 12:49 p.m.

Respectfully Submitted, Shawn Riggins, LCC Director Fresno EOC Local Conservation Corps





# COUNTY-WIDE POLICY COUNCIL (CWPC) MINUTES JUNE 06, 2023

CALL TO ORDER

The meeting was called to order at 6:08 p.m. by Stephanie Salazar, CWPC Chairperson.

**ROLL CALL** 

Roll Call was called by Stephanie Salazar, CWPC Chairperson. The following Representatives were present: Stephanie Salazar, Fawnda Cole, Jesus Sanchez, Alma Martinez, Amber Daniels, Laura Barnes, Angela Diaz and Zoua Thao. A quorum was present.

APPROVAL OF PREVIOUS CWPC MINUTES

Stephanie Salazar, CWPC Chairperson, informed Representatives of the May 2, 2023 CWPC Minutes. This information was sent to Representatives prior to tonight's meeting.

Motion to approve the May 2, 2023 CWPC Minutes as written and read was made by Stephanie Salazar and seconded by Angela Diaz. Motion carried.

FRESNO EOC PROGRAM REPORT – SUMMER RECESS No reports provided during Summer Recess.

COMMUNITY
REPRESENTATIVE REPORTS

Stephanie Salazar, CWPC Chairperson, welcomed the Community Representatives to tonight's meeting and asked if they had any reports to share.

Natasha Goins, Community Representative, stated the Fresno EOC Women, Infants and Children (WIC) program is now distributing vouchers at multiple Farmers Markets locations in Fresno. Vouchers must be picked up at the Farmers Markets. On Tuesday's in the evening's vouchers will be available at the Famers Market location in River Park. On Wednesday's participants may pick up vouchers between 10:00 a.m. and 12:00 p.m. at the downtown Farmers Market on Kern Street. Participants are not required to redeem the vouchers at the location retrieved; however, participants must use vouchers by November 2023.

Mrs. Goins stated WIC is now accepting in-person enrollments/certifications as well as over the phone.

FRESNO EOC COMMISSIONERS' REPORT FOR THE MONTH OF APRIL 2023

Zina Brown-Jenkins, Fresno EOC Commissioner, informed Representatives that the CWPC and the Fresno EOC Board of Commissioners must have timely and accurate information to ensure programmatic and fiduciary accountability of Fresno EOC Head Start 0 to 5. The information below was discussed and mentioned during the Fresno EOC Board of Commissioners meeting that took place April 6, 2023:

- TRANSFORMING AND INSPIRING: Jane Thomas, Health and Dental Director, introduced Julio Romero, Health and Dental Assistant Director, and provided a brief introduction on Information and Education (I&E), Home Visitation Services, and Adolescent Family Life Program (AFLP). Romero introduced Jocelyn Constantino, Chanelle Mendoza, Marica Garcia, and Celeste Cruz, who shared their experience with the Health and Dental Services and are very thankful for the services provided by the program. Thomas, provided a brief update on the proposal to operate the medical facility at the AMOR Wellness Center as a satellite location under the Fresno EOC Community Health Center in Mendota as a satellite location under the Fresno EOC Community Health Center in Mendota to provide Family Planning Reproductive Health.
- HEALTH SERVICES: Pioneering Ideas: Exploring the Future to Build a Culture of Health
  Call for Progress Grant Application for RWJ Foundation. Romero shared with the full
  Board the Robert Wood Johnson foundation on Pioneering Ideas grant application was
  declined. Office of Strategic Coordination, National Institutes of Health ComPASS OTA-22007 Romero, provide an overview of the Community Partnership to Advance Science for

Society grant application to allow Health Service's to provide increased oral health and nutrition security among families in Fresno County.

 HEAD START 0 TO 5: A. State of California Department of Social Services (CSDD) CCTR 2023-2024 Contract.

Nidia Davis, Head Start 0 to 5 Program Support Director, provided an overview of the 2023-2024 Child Care and Development Program contract to provide 16 children in two classes at Erick White Head Start in Selma.

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

Nidia Davis, provide an overview of the 2023-2024 California State Preschool Program contract to provide 120 children and families with Head Start services.

- ACESS PLUS CAPITAL: Kenneth Price, agency Legal Counsel, provided an overview of Access Plus Capital (APC) decision to terminate the Administrative Services Agreement with Fresno Economic Opportunities Commission (Fresno EOC), effective September 30, 2023.
- CHIEF EXECUTIVE OFFICER'S REPORT: Reyes, shared with Commissioners she will be
  participating in the panel discussion for the Advance Peace Forum taking place on
  Wednesday, April 12, 2023, for Community Justice Action to reduce gun violence.

<u>Motion</u> to approve the Fresno EOC Commissioners' Report was made by Stephanie Salazar and seconded by Steven Taylor. Motion carried.

MONTHLY FINANCIAL STATUS REPORT (FSR) FOR THE MONTH OF APRIL 2023 Stephanie Salazar, CWPC Chairperson, stated this report show expenditures for the Head Start/ Early Head Start Program Basic and Trainings & Technical Assistance budgets for the month of April 2023, which also includes credit expenses as required by the Head Start Act of December 12, 2007.

Motion to approve the Monthly Financial Status Report for April 2023 for Head Start and Early Head Start was made by Stephanie Salazar and seconded by Laura Barnes. Motion carried.

AVERAGE DAILY ATTENDANCE (ADA) REPORT FOR THE MONTH OF APRIL 2023 FOR HEAD START CENTER BASE AND EARLY HEAD START Zoua Thao, CWPC Representative, informed Representatives of the Average Daily Attendance (ADA) Report for the month of April 2023 for Head Start Center Base and Early Head Start.

Head Start's monthly ADA for April 2023 for Center Base was 82.06%. Total Head Start Home Base Visits completed were 490. Early Head Start's monthly ADA for April 2023 for Center Base was 81.06%. Total number of Early Head Start Home Visits competed were 511.

Motion to approve the ADA Report for the month of April 2023 for Head Start Center Base and Early Head Start was made by Stephanie Salazar and seconded by Laura Barnes. Motion carried.

FY 2023 PROPOSED BUDGET REVISION JANUARY 1, 2022 THROUGH DECEMBER 31, 2022 Fresno EOC Head Start 0 to 5 experienced savings in the Basic 2022 Budgets that equaled more than \$250,000, thus mandating a formal budget revision to be requested from Region IX staff prior to expenditure of these funds for new purposes. These savings are due in large part to numerous personnel vacancies and Leaves of Absence (LOA's) in 2022. As a result, Head Start 0 to 5 requested permission to redirect funds from personnel, fringe benefits and operations line items of \$5,325,897, to the uses outlined in the Budget Justification Narrative in class categories of Supplies (\$841,113.77), Contractual (\$1,480,183.09), and Construction (\$3,004,600.14). Like many other Head Start programs we have lost many of our most experienced teachers to higher paying jobs with the school districts and/or other employers who are paying more hourly.

Ms. Pineda stated Head Start 0 to 5 also proposed two new modules for Sanger Head Start, requested updates at Franklin Head Start and more laptops to achieve the 3-year-plan for updated technology.

Ms. Brown-Jenkins asked if Head Start is currently using the building in Sanger.

Ms. Pineda replied yes, but the modular is over 30 years old and the building continues to obtain leaks. The modular was not intended to last this long and it is time to move on by searching for new property.

#### HEAD START 0 TO 5 COVID-19 UPDATES

Marie Sani, Health Services Manager, stated the Fresno County Department of Public Health is no longer tracking COVID-19 rates. The COVID-19 Mitigation Plan is based on COVID-19 Community levels and the program follows daycare/Preschool regulations and keep current in our isolation, quarantine, and masking procedures. We will continue to follow the low range direction of the Mitigation Plan.

The Food and Drug Administration (FDA) approved the COVID vaccine for children 0 to 5. The Public Health Department (PHD) website has information about clinics that give vaccines to children 6 months to 5 years.

# 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 June 6, 2023.

All promotions, transfers, separations and new hires are to be presented to the CWPC monthly, as an information item.

#### Activities Integrating of Mathematics and Science (AIMS) Partnership

Ralph Carrillo, Interim ECE Coordinator, stated Head Start 0 to 5 is partnered with Activities Integrating Math and Science (AIMS) and recently had collaborative session at Franklin Head Start. There were Head Start and Early Head Start Teachers at the event. It was a 2-hour professional learning opportunity so Teachers could learn new activities and receive coaching from the AIMS team. Teachers engaged children with the activities and the AIMS team provided great feedback.

Head Start 0 to 5 also had their 2<sup>nd</sup> annual Makers Fair at Franklin Head Start. Parents were able to participate. Teachers took the lead and lead the activities with family engagement. There were approximately 29 families who participated.

#### **CWPC Program Governance**

Tashon Smallwood, Family Engagement/Volunteer Services Coordinator, stated every year his team provides a Program Governance Questionnaire to representatives, community members, and Fresno EOC Board of Commissioners to gather feedback and make informed changes to current practices. This year, his team provided the questionnaire through a link, QR code, and mail and received 24 responses out of 63 individuals. He stated there was a rise in participation compared to last year. The responses were attached to the CWPC packet for review. Those who submitted encouraged in-person meetings. Another suggestion by the participants was being able to attend the CWPC meetings over the phone, especially for those living in rural areas.

## CSPP PROGRAM'S SELF-EVALUATION (PSE)

Helen Uyeda, Education Services Manager, stated Head Start 0 to 5 has a contract with the California Department of Education (CDE) braiding children with Head Start, which is renewed each year. The contract requires a Program Self Evaluation (PSE), in which the CWPC may find results on pages 63-68 of the packet. Head Start keeps a record of the evaluation on file and if the state asks for the documentation the information may be provided to them. The program met all standards this year and submitted the evaluation timely.

### HEAD START 0 TO 5 PROGRAM UPDATE REPORT (PUR) FOR THE MONTH OF APRIL 2023

Rosa M. Pineda, Head Start Director, stated the Father Conference was held on April 22, 2023. It is the 4<sup>th</sup> annual conference. There were a lot of fun activities, great food and the conference was a success.

Ms. Pineda stated on April 19, 2023, the program received notice from The Office of Head Start (OHS) informing Head Start they would conduct a Focus Area 1 (FA1) monitoring review during the week of June 5, 2023. She stated the review began Monday and it was going well so far. The reviewer had excellent things to say about the program.

Ms. Pineda stated Head Start 0 to 5 continues to recruit staff and children. Ms. Salazar asked how has staff recruitment gone.

Ms. Pineda stated great. At the recent job fair 83 prospects showed up, interviews were conducted on-spot and about 40 conditional offers were given, upon background checks.

Ms. Barnes asked why does the program need to fill so many positions?

Ms. Pineda stated there are about 130 vacancies within the program and mainly because of the pandemic. Head Starts and school districts are competing for employees, and staff leave Fresno EOC to go to these other districts. It is a wide-spread problem across the country.

Ms. Brown-Jenkins stated she heard an advertisement over the radio for Kings County Head Start, which was very informative and encouraged parents to sign up. She asked why hasn't Fresno EOC Head Start invested in such an advertisement as this one.

Ms. Pineda stated communications is currently doing a marketing campaign, "Come grow with us." They are not focusing on the pay or hours, but focusing on the wonderful environment of the program. We are investing and trying to promote on the radio, and would like to create t-shirts to promote the program.

#### **ANNOUNCEMENTS**

Stephanie Salazar, CWPC Chairperson made the following Announcements:

- A. June 2023 Food Distribution
- B. June 1, 2023 July 31, 2023 Summer Recruitment for 2023-2024 school year is taking place at Dakota Circle Head Start for all sites
- C. June 19, 2023 Juneteenth Holiday
- D. July 4, 2023 Independence Day Holiday
- E. July 11, 2023 County-Wide Policy Council Executive Plaza West Conference Room

#### **ADJOURNMENT**

There being no further business to discuss, <u>motion</u> to adjourn meeting was made Stephanie Salazar and seconded by Laura Barnes. Motion carried.

The meeting adjourned at 6:44 p.m.

Submitted By:

Brionna Warren Secretary I

(CWPC MINUTES JUNE 06 2023 FINAL) bw 06/27/23 ~ CWPC (2022-2023 (CWPC MINUTES) ~





# COUNTY-WIDE POLICY COUNCIL (CWPC) MINUTES JULY 11, 2023

**CALL TO ORDER** 

The meeting was called to order at 6:05 p.m. by Stephanie Salazar, CWPC Chairperson.

**ROLL CALL** 

Roll Call was called by Fawnda Cole, CWPC Vice-Chairperson. The following Representatives were present: Stephanie Salazar, Fawnda Cole, Jesus Sanchez, Alma Martinez, Angel Macias, Amber Daniels, Natasha Chalk, Laura Barnes, Angela Diaz and Maria Yolanda Padilla. A quorum was present.

APPROVAL OF PREVIOUS CWPC MINUTES

Stephanie Salazar, CWPC Chairperson, informed Representatives of the June 6, 2023 CWPC Minutes. This information was sent to Representatives prior to tonight's meeting.

Motion to approve the June 6, 2023 CWPC Minutes as written and read was made by Stephanie Salazar and seconded by Fawnda Cole. Motion carried.

FRESNO EOC PROGRAM REPORT – SUMMER RECESS

No reports provided during Summer Recess.

COMMUNITY
REPRESENTATIVE REPORTS

Stephanie Salazar, CWPC Chairperson, welcomed the Community Representatives to tonight's meeting and asked if they had any reports to share.

Annette Thornton, Women, Infant and Children (WIC) Director, stated their office is open to the public again, as of July 1, 2023, including Saturdays. The office on Shields and First is open from 9:00 a.m. to 1:00 p.m.

WIC's collaboration with the Farmers Market was a success. All 1,200 vouchers were given out to participants very quickly.

Ms. Thornton stated next month is Breast Cancer Awareness month, and on August 5, 2023 WIC will be conducting a walk at 9:00 a.m. to support the cause. WIC will also be providing education on breast feeding at the Woodward Park library and moms can receive special breast-feeding items.

Angela Diaz, CWPC Representative, asked if the Breast Cancer Walk is free or if a fee is required.

Ms. Thornton replied it is free and moms can get help with lactation as well. The details will be posted on Facebook.

FRESNO EOC COMMISSIONERS' REPORT FOR THE MONTH OF MAY 2023 Zina Brown-Jenkins, Fresno EOC Commissioner, informed Representatives that the CWPC and the Fresno EOC Board of Commissioners must have timely and accurate information to ensure programmatic and fiduciary accountability of Fresno EOC Head Start 0 to 5. The information provided within the summary was discussed and mentioned during the Fresno EOC Board of Commissioners meeting that took place May 10, 2023.

Motion to approve the Fresno EOC Commissioners' Report was made by Stephanie Salazar and seconded by Fawnda Cole. Motion carried.

MONTHLY FINANCIAL STATUS REPORTS (FSR) FOR THE MONTH OF MAY 2023 Jesus Sanchez, CWPC Treasurer, read the report in Spanish and Stephanie Salazar, CWPC Chairperson, translated the report. She stated this report shows expenditures for the Head Start/Early Head Start Program Basic and Trainings & Technical Assistance budgets for the month of May 2023, which also includes credit expenses as required by the Head Start Act of December 12, 2007.

<u>Motion</u> to approve the Monthly Financial Status Reports for May 2023 for Head Start and Early Head Start was made by Stephanie Salazar and seconded by Fawnda Cole. Motion carried.

AVERAGE DAILY ATTENDANCE (ADA) REPORT FOR THE MONTH OF MAY 2023 FOR HEAD START CENTER BASE AND EARLY HEAD START Maria Yolanda Padilla, Early Head Start Home Base Representative, informed Representatives of the Average Daily Attendance (ADA) Report for the month of May 2023 for Head Start Center Base and Early Head Start.

Head Start's monthly ADA for May 2023 for Center Base was 83.40%. Total Head Start Home Base Visits completed were 345. Early Head Start's monthly ADA for May 2023 for Center Base was 72.71%. Total number of Early Head Start Home Base Visits competed were 713.

<u>Motion</u> to approve the ADA Report for the month of May 2023 for Head Start Center Base and Early Head Start was made by Stephanie Salazar and seconded by Laura Barnes. Motion carried.

PROPOSED HEAD START 2023-2024 EDUCATION PLAN Helen Uyeda, Education Services Manager, stated the Education Plan is designed to provide strategies for achieving the education services objectives indicated in the Head Start Program Performance Standards (HSPPS) and Head Start Early Learning Outcomes Framework. The local Education plan is in the accordance with the local community needs and with the cooperation of the Fresno EOC Head Start parents. The purpose of the Education Committee is to meet throughout the school year to review and revise the education plan provided at each local center. The Education Committee includes the ECE Specialist, Center Direct or Teacher Director and parents of currently enrolled children. Franklin Head Start's Education Plan was placed in the CWPC packet for an example. The plan is unique to Franklin such as the centers different program options based on the classroom. Each Education Plan is specifically written for the center.

Ms. Salazar asked if parents can review the education plan for their center.

Ms. Uyeda stated they are currently being revised, but once completed they will be posted at the center.

<u>Motion</u> to approve the Proposed Head Start 2023-2024 Education Plan was made by Stephanie Salazar and seconded by Angel Macias. Motion carried.

HEAD START 0 TO 5 CHILD GUIDANCE AND BEHAVIOR POLICY Marie Sani, Health Services Manager, stated all managers reviewed this policy, and approved all changes. The policy focuses on children's wellness promotion to support a program-wide culture that promotes children's mental health, social and emotional well-being, and overall health, the program must:

- 1. Provide support for effective classroom management and positive learning environments; supportive teacher practices; and, strategies for supporting children with challenging behaviors and other social, emotional, and mental health concerns;
- 2. Secure mental health consultation services on a schedule of sufficient and consistent frequency to ensure a mental health consultant is available to partner with staff and families in a timely and effective manner:
- 3. Obtain parental consent for mental health consultation services at enrollment; and,
- 4. Build community partnerships to facilitate access to additional mental health resources and services, as needed.

Ms. Cole asked Ms. Sani why the line, "where children feel safe, comfortable, and have fun," was being removed from the policy.

Ms. Sani stated because we ultimately cannot guarantee students will feel safe, comfortable and have fun. This is a subjective statement. Although, she ensures our staff create a very safe and comfortable environment for children.

<u>Motion</u> to approve the Head Start 0 to 5 Child Guidance and Behavior Policy was made by Stephanie Salazar and seconded by Angel Macias. Motion carried.

FY 2022 Proposed Carryover for January 1, 2022 through December 31, 2022 Rosa Pineda, Head Start Director, stated the information presented is a Proposed Carryover for January 1, 2022 through December 31, 2023 for Fiscal Year (FY) 2022 in the amount of \$11,550,987 (Head Start: \$8,224,924.54 and Early Head Start \$3,326,062.58). Fresno EOC

Head Start 0 to 5 experienced savings during the 2021 and 2022 Fiscal Year, fringe benefits, and various program operation line items such as: travel and supplies.

Ms. Pineda stated some of the monies will go towards buying property, updating buildings, play structures, supplies for children and other major items needed at the centers.

Mr. Sanchez asked where is the location of the Clinton and Blythe center.

Ms. Pineda stated it is off of Clinton and Blythe. When the pandemic hit, it delayed the process of opening the center.

Ms. Salazar asked if the center would accommodate children 0 to 3 years old.

Ms. Pineda stated it will accommodate 0 to 5 year old children. Some of the monies of the carryover is going towards adding a 0 to 2 year old classroom at Franklin Head Start. She would like for Franklin Head Start to become a model center, which is a lab school so that students in Child Development, attending local colleges, can come and observe and interact with Teachers and children.

Ms. Reyes stated we will invest a lot into Franklin Head Start to make it a model site. She would like to have it upgraded and have students come learn the Head Start way. It is already a model program, but she would like to make a bigger emphasis on Franklin to partner with community colleges and other organizations.

FY 2023 PROPOSED BUDGET REVISION FOR AMERICAN RESCUE PLAN ACT (ARPA) AND CORONOVIRUS RESPONSE AND RELIEF SUPPLEMENTAL APPROPRIATIONS (CRRSA) ACT JULY 1, 2021 – JUNE 30, 2023 Rosa Pineda, Head Start Director, stated Head Start 0 to 5 received monies in 2021 due to COVID-19. The monies had a spending deadline but due to the program not spending the funds in a timely manner, Ms. Pineda asked for an additional twelve months to spend the monies.

Ms. Cole stated Home Base and Center Base Representatives have been speaking with her about items they need. Perhaps, some of the monies can be spent on parents in need. A Home Base parent needed a shade cover to protect her child and Home Base Educator from the sun during home visits, and once communicated, she was provided an Easy-Up from the Warehouse. Some Reps are unaware that they can request these types of items.

Ms. Reyes asked if we can provide better advocacy for parents. Each site has a parent Representative and perhaps having a standing agenda item for things needed, could be a monthly item. She asked if anyone had other suggestions.

Ms. Salazar stated parents request items, but rarely receive follow-up. There are also parents who do not voice concerns. The same five parents attend Local Parent Meetings.

Ms. Diaz asked if can we talk to parents throughout the month and ask if they need anything.

Ms. Cole sated parents' issues aren't being resolved because their delegates aren't advocating. She used to check in with her Teachers and parents to ensure they weren't running low on any items.

Ms. Pineda stated the Family Engagement/Volunteer staff will be more intentional, go to sites to make parents aware of what it means to be a volunteer. The Center Director/Teacher Director is the first point of contact.

FULL ENROLLMENT INITIATIVE UPDATES

Sara Flores, ERSEA Coordinator, stated per Performance Standard 1302.15, a program must maintain its funded enrollment level and fill any vacancy as soon as possible. On March 24, 2023 the program received a letter from the Regional Program Manager of Office of Head Start for Region IX letting us know that we are underenrolled under the criteria listed in the Head Start Act, which "requires the government to determine which Head Start agencies are operating with an actual enrollment that is less than full funded enrollment for at least four consecutive months". Our agency had to develop and implement a plan to eliminate underenrollment. The plan was due to the Regional Office on May 12, 2023. Our plan identifies four (4) factors that have contributed to our underenrollment. The factors are workforce, family need, facilities and lack of marketing/advertisement. Our agency has been given 12 months to attain at least 97% enrollment.

This report includes our Head Start and Early Head Start Center Base Sites, New Grant-Sites, and Partners. We have a total funded enrollment of 1,992 in Head Start Center Base and a total funded enrollment of 94 in Early Head Start Center Base. This report also includes our Head Start Home Base and Early Head Start Home Base recruitment efforts. We are identifying age eligible siblings of Head Start 0 to 5 children and reaching out to Community Partners to let them know we are actively recruiting children.

Ms. Salazar asked how staffing was coming along.

Ms. Flores stated that at the job fair there were lots of interviews conducted and conditional offers provided on the spot.

Ms. Jalomo-Ramirez stated Family/Community Services had 28 vacancies prior to the job fairs, and now there are 7 vacancies.

# Personnel Committee Report

Amber Daniels, Personnel Committee Chairperson, sated the Personnel Committee report consists of a list of: Hiring/Personnel Action Positions, Resignations/Separations, Promotion/Status Change, and Job Descriptions for Positions for the month. All promotions, transfers, separations and new hires are to be presented to the CWPC monthly, as an informational item.

#### EARLY HEAD START SCHOOL READINESS 2<sup>ND</sup> AGGREGATION

Christina Coble, EHS Site Development Coordinator, stated per HSPPS the Head Start 0 to 5 program conducts standardized structured assessments to gather information on children's developmental level and progress. The assessment aligns with social and emotional, cognitive development, physical and language and literacy. This assessment tool is ongoing and every child needs to be assessed with the developmental tool. Data is gathered three times a year, Winter, Fall and Spring Assessments. Every aggregation period Head Start 0 to 5 sends information to CCR Analytics and they compile all of the data gathered. Data gathered is used for training purposes, for Teachers to set and achieve goals as a program. Jane Addams and the Child Development Center's data was put on screen for review. Staff utilize the information to ensure children needs are being met. It is a lot of information, and Ms. Coble informed the CWPC if they would like more information they could connect with her at a later date.

#### HEAD START 0 TO 5 HEALTH COMPLIANCE REPORT AUGUST 2022 – MAY 2023

Marie Sani, Health Services Manager, stated we have a HSPPS that states we must keep children up-to-date for dentals and physicals. In reviewing reports, Head Start 0 to 5 had 85% of physicals completed August to May. This is a 10% increase from last year. 56% of the dentals completed by May, which was a 4% increase from last year. 98% of immunizations were completed in the same time period, unchanged from the previous year. Children's dentals need improvement, and RODA is currently assisting Head Start 0 to 5 with more education, training and following up providing on-spot dental exams at centers.

# CWPC Appointment of New Historian and Personnel

Stephanie Salazar, CWPC Chairperson, stated on April 11, 2023, Leticia Villasenor submitted her resignation as Historian and on March 10, 2023, Juana Cervantes submitted her resignation as Personnel Committee Chairperson for the CWPC. As a result, the office of CWPC Historian and Personnel Committee Chairperson was vacant. According to the CWPC ByLaws, "should a vacancy be of an elected member, the Chairperson will appoint a new officer".

At this time, Stephanie Salazar, CWPC Chairperson, appointed Angel Macias to be the new CWPC Historian. Also, Ms. Salazar appointed Amber Daniels to be the new Personnel Committee Chairperson as of June 6, 2023. These will be the new officers for the remainder of 2022-2023 program year. The new appointed CWPC Historian will take office July 11, 2023 following the CWPC meeting.

Angel Macias represents Reedley Head Start and Amber Daniels represents Parc Grove Early Head Start.

HEAD START 0 TO 5 PROGRAM UPDATE REPORT (PUR) FOR THE MONTH OF MAY 2023 Rosa M. Pineda, Head Start Director, stated the PUR is provided to parents each month to display what is going on in the program. Ms. Pineda stated one highlight of the program information she is proud of discussing is 39 staff plus the CEO and CFO attended the National Head Start Conference in Phoenix, Arizona in May. This was the first time Head Start 0 to 5 was able to send so many staff. There were a variety of staff who attended, Teacher Directors, Teachers, Family

Services Assistants, Home Base staff, etc. Staff had to submit a narrative to state why they wanted to attend the conference. Fresno EOC staff created a committee of representatives to read the narratives and score their responses. The trip provided staff with a lot of information on Head Start, and helped staff build relationships with other staff within the program, whom they hardly come into contact with.

#### **ANNOUNCEMENTS**

Stephanie Salazar, CWPC Chairperson made the following Announcements:

- A. July 2022 Food Distribution
- B. Summer Recruitment for 2023-2024 School Year continues at Dakota Circle Head Start until July 28, 2023
- C. August 1, 2023 County-Wide Policy Council Meeting Executive Plaza Board Room
- D. August 1-4, 2023 Early Head Start Center Base Closed for Home Visits and Training

#### **ADJOURNMENT**

There being no further business to discuss, <u>motion</u> to adjourn meeting was made Stephanie Salazar and seconded by Fawnda Cole. Motion carried.

The meeting adjourned at 7:18 p.m.

Submitted By:

Brionna Warren Secretary I

(CWPC MINUTES JULY 112023 DRAFT) bw 07/17/23  $\sim$  CWPC (2022-2023 (CWPC MINUTES)  $\sim$ 



# 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

# **Valley Apprenticeship Connections Secures Funding**

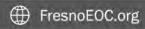
Valley Apprenticeship Connections (VAC) secured the Construction Apprenticeship Program from the Fresno County Probation Department, a significant achievement for the next 5 years with a budget of \$253,720 annually! Alongside funding from the State Center Community College District, Good Jobs Challenge, and the Fresno Regional Workforce Development Board, VAC's budget has risen to an impressive \$1,200,000 per year, a remarkable increase from the \$400,000 per year since their partnership with Training and Employment began in 2020. VAC is proud to announce their expansion to Mendota, with the launch of a new class in mid-July to early August. Heartfelt congratulations to the VAC team on this remarkable success!

## Fresno EOC's Impact on NSPN Conference

Fresno EOC team made a significant impact at the NSPN national conference, Focus 2023 in Louisville, KY. The team included Michelle Tutunjian, Chief Operating Officer/Deputy CEO; Misty Gattie-Blanco, Sanctuary Director; and Chrystal Streets, Housing Service Manager. The conference theme, "A Sign of the Times," encouraged learning from the past and embracing new opportunities. Misty Gattie-Blanco was among five panel representatives discussing "The Impact of the Mental Health Crisis on Staff and Programs." Michelle Tutunjian, who serves as the Advisory Board Chair and Board of Director for NSPN, was a workshop session co-presenter at the conference sharing her experience on "Supporting the Sustainability of Your Safe Place Program." For the past 25 years, Fresno EOC has partnered with NSPN to operate a Safe Place program in Fresno County. Today, we have a network of over 150 physical Safe Place sites, along with three mobile sites. We are committed to keeping all youth in crisis safe.

# 2021 – 2022 Advance Peace Fresno Evaluation Report

On July 24<sup>th</sup> Professor Jason Corburn from UC Berkeley presented key highlights of the 2021-2022 Evaluation Report for Advance Peace Fresno to the Fresno EOC's Program & Evaluation Committee. The report, focusing on data and activities spanning July 2021 to December 2022, showcased impressive outcomes. These included a 40% drop in gun-related incidents in Southwest Fresno, a remarkable 66 potential shootings prevented, and a 75% reduction in gun-related deaths for Black males under 35 in Southwest Fresno. Commission Chair Hayes, Commissioner Arambula, Neil, and





Pacheco's presence and input were appreciated. This meeting showcased collective dedication to community betterment.

# Fresno EOC Sanctuary and Support Services, Homeless Services Cooling with Care

Fresno EOC Sanctuary and Support Services, Homeless Services, extended a helping hand to the community in combating the sweltering temperatures through their traditional event, "Cooling with Care," held last Wednesday. The dedicated outreach team took action by distributing more than 150 backpacks loaded with cooling essentials at four strategic points across Fresno. In a meaningful interview, ABC30 engaged with one of the organization's team members, shedding light on the significance of this community-driven effort.

# Fresno EOC Health Services STI campaign makes FAX bus debut

Dedicated to the well-being of Fresno County, Fresno EOC Health Services remains unwavering in their commitment. In response to concerning surges in STDs and STIs, Health Services is taking significant action by providing no-cost testing and treatment for STIs. In an exciting development, the Communications team has successfully secured advertising spots on more than 100 FAX buses in which their routes run throughout the city of Fresno. This strategic collaboration with FAX marks just the beginning of a promising relationship, as Health Services anticipates even more positive outcomes in the future.

Head Start 0 to 5 kicked offs the 2023-24 school year with Annual Pre-service

The Fresno EOC Head Start 0 to 5 Annual Pre-service was three days from August 2<sup>nd</sup> to August 4<sup>th</sup> This year's theme "WE ROCK," where the term "ROCK" stood for Resilient, Overcomers, Courageous, Kind. Guided by the Office of Head Start's requirement of 15 hours of yearly professional development for staff went above and beyond to make it an enriching experience. The event was a blend of motivational talks, team activities, and essential training sessions covering vital areas such as Workers Compensation, Sexual Harassment, LGBTQ Competency, and Child Abuse & Mandated Reporter training. The team left no stone unturned in ensuring they're equipped with the knowledge and skills to provide exceptional support.

Congressman visits Fresno EOC WIC site for National Breastfeeding Month It's August, the month for celebrating breastfeeding! Congressman Jim Costa showed his support for National Breastfeeding Month by visiting a Fresno EOC Women's, Infants, and Children (WIC) site on August 3rd. This visit was all about recognizing how important WIC services are for families in the community. ABC 30 was there to capture this special moment, making sure everyone could see it. They talked about things like good food, help with breastfeeding, learning about staying healthy, and stopping health problems before they start – all things that WIC services do.

# **National Local Conservation Corps Network Visit**

The Local Conservation Corps (LCC) team hosted a spontaneous site tour for key leadership staff from the Corps Network in Washington DC on Monday, August 7<sup>th</sup>. The

team was visiting the Central Valley for a Board Retreat in Yosemite. The visit, lead by our very own LCC Director Shawn Riggins, a former Advisory Board member for the Corps Network, enjoyed meeting the LCC staff and touring the facility.

#### **Human Resources Assessment**

On Monday, August 7<sup>th</sup> Fresno EOC Leadership received the much-anticipated "Review of Fresno EOC Human Resources (HR) Functions" assessment. At the January 18<sup>th</sup> Fresno EOC Board meeting, I shared due to the transition and turnover in the Human Resources team, the department underwent an assessment to discover their strengths and opportunities to learn with the goal to determine operations structure and compliance. The implementation process began in May 2023 with the search and hiring of the agency's Human Resources Officer. Updated Personnel Policies & Procedures and Employee Handbook have been submitted for review and consideration for approval to the Fresno EOC HR Committee at the August 25<sup>th</sup> meeting. The Fresno EOC HR Committee will provide a recommendation at the scheduled September 11<sup>th</sup> HR Committee meeting. The assessment report has been reviewed with both Fresno EOC HR Committee Chair, Barigye McCoy and Fresno EOC Board, Chair Linda Hayes on the same day the report was received. The Fresno EOC Chair created an adhoc team to ensure all recommendations are followed and implemented.

# **Quarterly Community Services Department Meeting**

On Tuesday, August 8<sup>th</sup>, Fresno EOC representatives, Andy Arredondo, Evaluation Director and Michelle Tutunjian, Chief Operating Officer/Deputy CEO, attended the 2023 Department of Community Services and Development's (CSD), Community Services Block Grant (CSBG) Service Provider Meeting held in Sacramento, CA at the Sierra Health Foundation. The meeting discussion included highlights from the draft 2024-2025 CSBG State Plan and results from the CSBG State Plan Town Hall Q&A, which was recently held on June 21<sup>st</sup>. The CSBG State Plan incorporates the community action plans and needs assessments collected from California Community Action Agencies, including Fresno EOC.

## **Queer Housing Summit**

Fresno EOC LGBTQ+ Resource Center cohosted the Queer Housing Summit held at The Tower Theater Lounge on Saturday, August 12<sup>th</sup>. The event was an opportunity for community members to learn more about the high levels of discrimination and housing insecurity in the Fresno region for individuals who identify as LGBTQ+.

### 2023-24 School Year Begins

On Monday, August 14<sup>th</sup> Head Start 0 to 5 team and School of Unlimited Learning (SOUL) charter school team returned from the summer break and welcomed our students back into the classroom to begin the 2023-24 school year. SOUL's classroom and Independent Study students total 175, while Head Start welcomed over 1,000 students across 35 Fresno County sites. Our Food Service team has also expanded pizza production, catering to 65 more elementary schools, resulting in a total of 9,930 pizzas delivered to 88 Fresno Unified schools. An excellent start to the 2023-2024 academic year!

# Fiscal Year 2022 Single Audit Update

On Thursday, August 17<sup>th</sup>, the Fresno EOC Audit Committee convened to thoroughly review the Audited Financial Statements of 2021-2022. Thank you to Chair Martinez and Commissioners Jaime-Mileham, Parra, Ruiz, Zarate, and Robles for their input and engagement. The Chief Financial Officer, Jay Zapata, provided a reassuring update during the meeting, confirming the single audit for Fiscal Year 2022 is progressing as planned and is anticipated to conclude next month. Moreover, the dedicated staff remains committed to finalizing retirement plan audits by October 2023.

# **Transform Climate Communities (TCC) Initiative**

Fresno EOC Communication's Team has been leading the TCC initiative marketing efforts and has been the prime community engagement partner. On Saturday, August 19<sup>th</sup> the team hosted the 93706 Art Fest at the Sunset Community Center. The event was a collaborative community art event under the City of Fresno's Transformative Climate Communities (TCC) initiative, to drive direct outreach and executing events like Art Fest. The event brings together 14 of Fresno EOC's programs, collaborating with partners like Another Level Training Academy, and local artists to engage the Southwest community through food, music, and art. Through TCC Project #2, Greenhouse Energy Efficiency Greenhouse Reduction "Love your Home" and #14, the Inside Out Community Garden, Fresno EOC effectively shares Transform Fresno's resources with 93706 residents.

# 2023 National Community Action Partnership (NCAP) Conference

The 2023 NCAP conference took place on Tuesday, August 22<sup>nd</sup> to Friday, August 25<sup>th</sup> in Atlanta, GA. Fresno EOC Board Chair, Linda Hayes, 5 Fresno EOC team members and I were in attendance. At the conference Gilda Arregin, LIHEAP Director, was recognized earning her 2023 CCAP (Certified Community Action Professional) national credential. We are proud to honor Gilda's accomplishment! The Fresno EOC team conducted two workshops at the conference including: "Improving Performance Management through a Central Intake System" – Michelle Tutunjian, COO/DCEO and co-presenters Greg Streets, CIO, Gilda Arregin, LIHEAP Director, and Mai, Navigation Center Manager, and 2.) "Implementing and Evaluating DEI Strategies" presented by Kevin Williams, Director of Equity and Impact. Both presentations were well received, and the team did a wonderful job representing Fresno EOC. Congratulations! We're looking forward to sharing more highlights at the August 30<sup>th</sup> Board meeting.

#### **MEDIA MENTIONS**

Coming out in Fresno: For queer Latinos, supportive families are 'bigger than everything'

https://www.fresnobee.com/news/local/article278180282.html

Young Entrepreneurs: Children's Business Fair at ClovisFest https://www.clovisroundup.com/young-entrepreneurs-childrens-business-fair-at-clovisfest/ Fresno Unified's Parent University prepares families for first day of school https://abc30.com/fresno-unified-parent-university-free-clinics-back-to-school/13587940/

# Fresno EOC offers free breastfeeding support to mothers

https://abc30.com/fresno-county-breastfeeding-month-eoc-benefits-mother-support/13582969/

# Fresno EOC helping those experiencing homelessness amid triple-digit temperatures

https://abc30.com/fresno-eoc-heat-wave-homeless-community-resources/13557635/

# Fresno EOC to host enrollment fair for 'Head Start 0 to 5' program

https://abc30.com/fresno-eoc-head-start-0-to-5-program-enrollment-fair/13503308/

# 'Stay in our lane': Clovis mayor admonishes council member over criticism of LGBTQ books at library

https://fresnoland.org/2023/07/15/pride-month-books/

#### **SPONSORSHIPS**

National Safe Place Network's 40<sup>th</sup> Anniversary Gala

Queer Housing Summit

## **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.