

**BOARD OF COMMISSIONERS MEETING**

**DATE:** March 17, 2025

**TIME:** 5:30 PM

**MAIN LOCATION:** 1920 Mariposa Street, Suite 310 Fresno, CA 93721

**AGENDA**

ITEM	SUBJECT	PRESENTER	ACTION
1.	<b>CALL TO ORDER AND COMMUNITY ACTION PROMISE:</b> 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. Page 5	<b>ROLL CALL</b> A. Board and Committee Meetings Monthly Attendance Record		
3.	<b>ADDITIONS TO THE AGENDA</b> <i>(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.)</i>		
4.	<b>POTENTIAL CONFLICT OF INTEREST</b> <i>(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.)</i>		
5.	<b>PUBLIC COMMENTS</b> <i>(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. Limit three minutes per speaker)</i>		
6. Page 6	<b>SEATING OF COMMISSIONERS</b>	Baines, Chair	Approve
7. Page 10	<b>INTRODUCTION OF NEW COMMISSIONERS</b>	Baines, Chair	Information
8.	<b>TRANSFORMING AND INSPIRING</b> A. Training and Employment	Turner, Staff	Information
9. Pages 11 - 266	<b>CONSENT AGENDA - ITEMS 9_1- 9_30</b> <i>See attached consent agenda.</i> Any Commissioner or member of the public may pull any Consent Item for discussion.	Baines, Chair	Approve
10. Page 267	<b>AGENCY FINANCIAL AND HEAD START FINANCIAL STATUS REPORT JANUARY 2025</b> A. Supporting Document - CSBG Organizational Standard 8.7	Riofrio, Staff	Accept
11. Page 273	<b>2025 AGENCY BUDGET</b> A. Supporting Document - CSBG Organizational Standard 8.9	Riofrio, Staff	Accept
12. Page 275	<b>JOB DESCRIPTIONS UPDATE</b> A. Supporting Document	Angus, Interim CEO	Approve
13. Page 310	<b>REAL ESTATE REPORT</b>	Angus, Interim CEO	Information
14. Page 311	<b>INTERIM CHIEF EXECUTIVE OFFICER’S REPORT</b> A. Board of Commissioners Meeting Schedule Discussion	Angus, Interim CEO	Information



15.	COMMISSIONERS' COMMENT	Baines, Chair	
16.	EXECUTIVE SESSION		
17.	ADJOURNMENT		
NOTE:	NEXT BOARD MEETING: Monday, April 21, 2025, at 5:30 p.m. at the Fresno EOC Board Room		

**BOARD OF COMMISSIONERS MEETING**

**CONSENT AGENDA**

*(Any Commissioner or member of the public may pull any Consent Item for discussion)*

<b>ITEM</b>	<b>SUBJECT</b>	<b>PRESENTER</b>	<b>ACTION</b>
<b>9_1.</b> Page 11	<b>FEBRUARY 24, 2025 BOARD MEETING MINUTES</b>	Baines, Chair	Approve
<b>9_2.</b> Page 15	<b>AUGUST 21, 2024, LOCAL CONSERVATION CORPS ADVISORY BOARD MINUTES</b>	Riggins, Staff	Accept
<b>9_3.</b> Page 19	<b>SEPTEMBER 9, 2024, AUDIT COMMITTEE MEETING MINUTES</b>	Martinez, Committee Chair	Approve
<b>9_4.</b> Page 21	<b>ADVISE AND CONSENT OF THE RFP</b> A. Supporting Document	Trujillo, Staff	Approve
<b>9_5.</b> Page 36	<b>FEBRUARY 4, 2025, AUDIT COMMITTEE MEETING MINUTES</b>	Martinez, Committee Chair	Approve
<b>9_6.</b> Page 38	<b>FORENSIC AUDIT SERVICES PROVIDER SELECTION</b> A. Supporting Documents	Angus, Interim CEO	Approve
<b>9_7.</b> Page 77	<b>HEAD START AGREED UPON PROCEDURES REPORT</b> A. Supporting Document	Trujillo, Staff	Accept
<b>9_8.</b> Page 83	<b>2025 AUDIT ENGAGEMENT LETTERS</b> A. Supporting Document	Trujillo, Staff	Information
<b>9_9.</b> Page 116	<b>CALIFORNIA ADVANCING AND INNOVATING MEDI-CAL (CaAIM) INITIATIVES</b> 1. Community Health Worker 2. Community Supports 3. Enhanced Care Management 4. Providing Access and Transforming Capacity and Infrastructure Transition, Expansion, and Development Initiative	Thomas, Staff	Approve
<b>9_10.</b> Page 120	<b>CONTINUATION APPLICATIONS</b> 1. California Personal Responsibility Education Program (CA Prep) and Information & Education (I&E) Program 2. FUSD Comprehensive Sexual Health Education Program	Thomas, Staff	Ratify
<b>9_11.</b> Page 123	<b>ENERGY SERVICES: EQUITABLE BUILDING DECARBONIZATION DIRECT INSTALL PROGRAM - CENTRAL REGION</b>	Conway, Staff	Ratify
<b>9_12.</b> Page 125	<b>ADVANCE PEACE COMPREHENSIVE MONITORING VISIT</b> A. Supporting Document	Turner, Staff	Information
<b>9_13.</b> Page 143	<b>ADVANCE PEACE CALIFORNIA VIOLENCE INTERVENTION AND PREVENTION GRANT PROGRAM - COHORT 5</b>	Turner, Staff	Information
<b>9_14.</b> Page 145	<b>2024 CSBG MONITORING REPORT UPDATE</b> A. Supporting Document	Arredondo, Staff	Information
<b>9_15.</b> Page 148	<b>2026 -2027 COMMUNITY ACTION PLAN PROCESS</b> A. CSBG Organizational Standard 1.1, 1.2, 2.1, 2.2, 3.1, 3.2, 3.3, 3.4, 3.5, 4.1, 4.2, 4.3, and 6.4	Arredondo, Staff	Information

<b>9_16.</b> Page 149	<b>GRANT TRACKER</b> A. Supporting Document	Medina, Staff	Information
<b>9_17.</b> Page 157	<b>FEBRUARY 19, 2025, FINANCE COMMITTEE MEETING MINUTES</b>	Garabedian, Committee Chair	Approve
<b>9_18.</b> Page 161	<b>HEALTH SERVICES: PROPOSAL FOR ACQUISITION OF HEALTH CENTER FACILITY</b>	Thomas, Staff	Approve
<b>9_19.</b> Pages 163 -215	<b>VARIANCE REPORTS</b> A. Energy Services B. Sanctuary and Support Services	Arreguin/Conway, Staff Gattie-Blanco, Staff	Information
<b>9_20.</b> Page 216	<b>HR REPORTS</b> A. Supporting Document	Dibie, Staff	Information
<b>9_21.</b> Page 229	<b>NOVEMBER 18, 2024 BYLAWS COMMITTEE MEETING MINUTES</b>	Mitchell, Committee Chair	Approve
<b>9_22.</b> Page 232	<b>TARGET AREA C SPECIAL ELECTION CANDIDATE</b>	Mitchell, Committee Chair	Accept
<b>9_23.</b> Page 237	<b>ELECTION MATERIALS</b> A. Supporting Document	Mitchell, Committee Chair	Approve
<b>9_24.</b> Page 244	<b>BOARD SELF-ASSESSMENT</b> A. Supporting Document	Mitchell, Committee Chair	Approve
<b>9_25.</b> Page 250	<b>COMMISSIONERS ONBOARDING PROCESS</b> A. Supporting Document	Mitchell, Committee Chair	Approve
<b>9_26.</b> Page 252	<b>2025 EXPIRING TERMS</b>	Mitchell, Committee Chair	Information
<b>9_27.</b> Page 253	<b>HEAD START 0 TO 5: COUNTY-WIDE POLICY COUNCIL MINUTES</b> A. February 4, 2025, Head Start County Wide Policy Council Minutes B. February 11, 2025, Head Start County Wide Policy Council Emergency Executive Minutes	Balderas, Staff	Accept
<b>9_28.</b> Page 259	<b>HEAD START 0 TO 5: PROGRAM UPDATE REPORT (PUR) – JANUARY 2025</b> A. Supporting Document	Balderas, Staff	Accept
<b>9_29.</b> Page 262	<b>HEAD START 0 TO 5: RESOLUTION APPROVAL OF INTERIM HEAD START DIRECTOR</b> A. Supporting Document	Balderas, Staff	Approve
<b>9_30</b> Page 264	<b>HEAD START 0 TO 5: FY 2025 PROPOSED BUDGET REVISION FOR AMERICAN RESCUE PLAN ACT (ARPA) AND CORONAVIRUS RESPONSE AND RELIEF SUPPLEMENTAL APPROPRIATIONS ACT (CRRSA)</b> A. Supporting Document	Balderas, Staff	Approve

**BOARD OF COMMISSIONERS ROLL CALL 2025**

#	Commissioner	Term Expiration	Target Area / Appointing / Nominating Org.	1/13 Special Board meeting	1/27	2/24	3/17	4/21	5/19	8/18	9/15	10/20	11/17	12/15
1	ARAMBULA, JOAQUIN	Dec 2027	31st Assembly District	X	T	X								
2	ARAMBULA-REYNA, KATHLEEN	Dec 2025	Fresno Reel Pride	X	0	0								
3	BAINES, OLIVER	Dec 2027	16th Congressional District	0	0	0								
4	BONNER, ALYSIA	Dec.2027	Target Area F	0	0	0								
5	BROWN, EARL	Dec 2027	Target Area G	0	0	0								
6	GARABEDIAN, CHARLES	Dec 2025	Board of Supervisors	0	0	0								
7	JENKINS-MCGILL, JALYSSA	Dec 2027	Head Start CWPC	0	T	X								
8	KING BRIAN	Dec 2025	Mayor's Appointment	0	0	0								
9	LEON, REY	Dec 2027	Target Area B	X	X	T								
10	LIRA, DIANE	Dec 2027	FCSS	N/A	0	0								
11	MARTINEZ, DANIEL	Dec 2025	Target Area D	0	0	T								
12	MARTINEZ, LUIS	Dec 2025	14th Senatorial District	0	0	0								
13	MCALISTER, BRUCE	Dec 2025	West Fresno Faith Based Organization	0	0	0								
14	MCCOY, BARIGYE	Dec 2027	Board of Supervisors	0	0	T								
15	MCKENZIE, DEBRA	Dec 2027	Target Area H	X	0	0								
16	MITCHELL, LISA	Dec 2025	Target Area E	X	0	T								
17	NIKKEL, LAUREN	Dec 2027	Economic Development Corp.	0	0	T								
18	PACHECO, ALENA	Dec 2025	Target Area A	0	0	0								
19	PIMENTEL, ROBERT	Dec 2025	SCCCD	0	0	0								
20	RODGERS, JIMI	Dec 2025	Association of Black Social Workers	0	0	0								
21	ROMERO, MANUEL	Dec 2025	Central La Familia Advocacy Services	0	0	X								
22	RUIZ, DAVID	Dec 2027	Juvenile Court	0	0	0								
23	TAYLOR, STEVEN	Dec 2027	NAACP	0	0	0								
24	VACANT	Dec 2027	Target Area C	N/A	N/A									
	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.*

**BOARD OF COMMISSIONERS MEETING**

<b>Date:</b> March 17, 2025	<b>Program:</b> N/A
<b>Agenda Item #:</b> 6	<b>Director:</b> N/A
<b>Subject:</b> Seating of Commissioners	<b>Officer:</b> Brian Angus

**Recommended Action**

Bylaws committee recommends approval of the Public Official Appointment and Target Area to serve on the Fresno EOC Board of Commission.

**Background**

Public Official Appointment	Appointing Body	Term
Barigye McCoy	Board of Supervisors	February 25, 2025 – December 31, 2027
Target Area	Target Sector	Term
Matthew Rogers	Target Area C	March 11, 2024 – December 31, 2027

**Fiscal Impact**

Action on this agenda item will have no fiscal impact.

**Conclusion**

If approved by the Board, Commissioner's will be seated to serve on the Fresno EOC Board of Commission. If not approved, these seats will remain vacant.



# County of Fresno

## BOARD OF SUPERVISORS

Chairman  
**Buddy Mendes**  
District Four

Vice Chairman  
**Garry Bredefeld**  
District Two

**Brian Pacheco**  
District One

**Luis Chavez**  
District Three

**Nathan Magsig**  
District Five

**Bernice E. Seidel**  
Clerk

February 27, 2025

Barigye McCoy  
4653 N. Brent Ave  
Fresno, CA 93723

**Subject: Appointment to Fresno Economic Opportunities Commission**

Dear Mr. McCoy,

We are pleased to inform you that on February 25, 2025, you were reappointed by the Board of Supervisors to serve on the **Fresno Economic Opportunities Commission** (hereinafter referred to as "commission") **for a three-year term expiring on December 31, 2027**. We thank you for your interest in serving our County.

**Brown Act Requirements**

Newly elected and appointed members of a "legislative body" who have not yet assumed office must conform to the requirements of the Brown Act as if already in office (California Government Code Section 54952.1). Until you hear otherwise, you should immediately begin to refrain from any discussions of commission business, with a quorum of the commission, outside a formal commission meeting. If you have any questions about the Brown Act or your responsibilities and duties under it, please consult your commission's legal counsel.

**State Mandated Ethics Training**

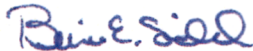
**California Government Code Section 53235** provides that if a local agency (which includes special districts) provides any type of compensation, salary, or stipend to a member of a legislative body, or provides for reimbursement for actual and necessary expenses incurred by a member of a legislative body in the performance of official duties, then all local agency officials shall receive training in ethics. Such local agency officials must receive **two hours** of ethics training within one year of commencing service with the local agency and once every two years thereafter. Please consult your commission's staff or legal counsel with questions relating to this requirement.

Should you be required to comply with the ethics training requirement, the Fair Political Practices Commission (FPPC) offers **free online training** at <http://localethics.fppc.ca.gov/login.aspx>. This course requires that you log onto the FPPC's website, review the course content materials, and take periodic tests to assure retention of the information. For those who choose this option, please be aware that the certificate will record how much time an individual spends to complete the online training. You must complete **at least 2 hours** of training time in order to be compliant with the training requirement. If an individual completes the online training in less than two hours, the certificate will reflect this, indicating that the individual has not completed the required amount of training.

When you complete the training, you will receive a Proof of Participation certificate to sign and submit to whoever maintains the training compliance records for your commission (e.g., the clerk or secretary for the commission). You should keep a copy of the certificate for your records. The commission is required to retain the certificates as public records for at least five years.

On behalf of the Fresno County Board of Supervisors, we wish to extend sincere appreciation for the time and effort you are giving in service to your community and Fresno County.

Sincerely,

A handwritten signature in blue ink that reads "Bernice E. Seidel".

Bernice E. Seidel  
Clerk of the Board

cc: **Fresno Economic Opportunities Commission**



THE COUNTY OF FRESNO  
BOARD OF SUPERVISORS

CERTIFICATE OF APPOINTMENT

I, ERNEST BUDDY MENDES,  
Chairman, Board of Supervisors for the  
County of Fresno, State of California, do hereby certify that

*Barigye McCoy*

was duly re-appointed to the  
FRESNO ECONOMIC OPPORTUNITES COMMISSION  
for a term to expire  
December 31, 2027

FEBRUARY 25, 2025

DATE  
APPOINTED

*Ernest Buddy Mendes*

ERNEST BUDDY MENDES  
CHAIRMAN  
BOARD OF SUPERVISORS

**BOARD OF COMMISSIONERS MEETING**

<b>Date:</b> March 17, 2025	<b>Program:</b> N/A
<b>Agenda Item #:</b> 7	<b>Director :</b> N/A
<b>Subject:</b> Introduction of New Commissioners	<b>Officer:</b> Brian Angus

**Recommended Action**

The following Commissioner is joining the Fresno EOC Board and will have the opportunity to formally introduce himself. He will share his background and outline his goals for serving on the Board.

**Background**

**Matthew Rogers: Target Area C**

Mr. Rogers has lived and worked in Fresno County for his entire life and career. He is a graduate of Reedley College and California State University. Throughout his career, he has had the honor of serving the public at the local, state, and federal levels of government. Mr. Rogers has dedicated his life to addressing issues that are critical to the needs of Fresno County families, including economic development, public safety, poverty, agriculture, air quality, immigration, and more.

Growing up and living in Fresno County his entire life and career, Mr. Rogers has experienced firsthand the economic obstacles that have challenged the county for decades. Fresno County is one of the poorest areas in the nation, with unemployment rates significantly exceeding the national average. The reality that thousands of children go to bed hungry each night, while parents are forced to work two or three jobs and still struggle to afford both rent and food—let alone other essential needs—is absolutely unacceptable. In Fresno Unified and school districts throughout the county, one in two children comes to school with an inhaler due to some of the worst air quality in the nation, which also hinders necessary economic growth. These challenges did not arise overnight; they have been impacting families for decades. Serving on the Fresno EOC Board of Commissioners would be an honor for Mr. Rogers, as it would allow him to continue his life's work aimed at improving the quality of life for everyone in Fresno County, regardless of zip code or socio-economic status.

## BOARD OF COMMISSIONERS MEETING MINUTES

**DATE:** February 24, 2025

**TIME:** 5:30 PM

**MAIN LOCATION:** 1920 Mariposa Street, Suite 310 Fresno, CA 93721

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

Oliver Baines, Board Chair, called the meeting to order at 5:55 p.m.

2. **ROLL CALL**

**Present:** Kathleen Arambula-Reyna, Oliver Baines, Alysia Bonner, Earl Brown, Charles Garabedian, Brian King, Diane Lira, Luis Martinez, Bruce McAlister, Debra McKenzie, Alena Pacheco, Robert Pimentel, Jimi Rodgers, David Ruiz and Steven Taylor.

**Teleconference:** Rey Leon, Daniel Martinez, Barigye McCoy, Lisa Mitchell, and Lauren Nikkel.

**Absent:** Joaquin Arambula, Jalyssa Jenkins-McGill, and Manuel Romero.

3. **ADDITIONS TO THE AGENDA**

Board Chair and Brian Angus, Interim Chief Executive Officer, thanked and presented former Commissioner Linda Hayes with a plaque for her 13 years of service as a Fresno EOC Board member and shared a heartwarming message.

Commissioner Mitchell expressed honor and gratitude for serving along with Hayes on the Board and thanked her for her great leadership.

Hayes shared a message and thanked the Commission and is looking forward to her next journey.

No action required.

4. **POTENTIAL CONFLICT OF INTEREST**

None heard.

5. **PUBLIC COMMENTS**

Public Comment: None heard.

No action required.

6. **TRANSFORMING AND INSPIRING**

Misty Gattie-Blanco, Sanctuary Director, provided an overview of the Sanctuary and Support Services programs. Gattie-Blanco showcased a video of the Sanctuary and Support Services Homeless program, in which staff contribute to the Fresno Madera Continuum of Care of Homelessness Point-In-Time counts, and stated the data collected helps to better understand the types of services available according to community needs, and for policy planning and decision making to help reduce homelessness.

Public Comment: None heard.

No action required.

7. **CONSENT AGENDA – ITEMS 7\_1– 7\_11**

Public Comment: None heard.

**Motion by:** Pimentel **Second by:** McAlister  
**Ayes:** All in favor.  
**Nayes:** None heard

**APPROVAL OF PULLED CONSENT AGENDA ITEMS**

**7\_1: JANUARY 27, 2025 BOARD MEETING MINUTES:**

Commissioner Pacheco, made a correction on January 27, 2025, Board meeting minutes, on Item 10\_10: Sanctuary and Support Services: Flexible Assistance For Survivors Pilot Grant Program to state any grants over 6 figures to include a description on “other cost” budget instead of grants over \$150,000.

Public Comment: None heard.

**Motion by:** Pacheco **Second by:** Taylor  
**Ayes:** All in favor.  
**Nayes:** None heard

**7\_6: FUNDING LIST JANUARY 2025**

Commissioner Pacheco, asked for an overview of the funding list and how the agency envisions using this information with all the different funding sources. Angela Riofrio, Finance Director, responded that the funding list will be reported quarterly to keep the board apprised of current funding sources.

Public Comment: None heard.

**Motion by:** Pacheco **Second by:** Bonner  
**Ayes:** All in favor.

**Nayes:** None heard

#### **7\_7: OTHER COSTS 2024**

Commissioner Pacheco, asked for an overview of the 2024 “Other Costs: to better understand the budget. Riofrio provided a brief overview.

Public Comment: None heard.

**Motion by:** Pacheco **Second by:** Pimentel

**Ayes:** All in favor.

**Nayes:** None heard

#### **8. AGENCY FINANCIAL AND HEAD START FINANCIAL STATUS REPORT SEPTEMBER 2024**

Riofrio, provided an overview report of the Agency Financial Statements and the Head Start Financial Status Report as of Year-to-Date for December 31, 2024, with a revenue of \$166,788,500 and a total of \$171,081,574 in expenditures which is 94% of the budget. The total net difference between revenues and expenditures is approximately (\$1,293,074) deficit.

This item meets Community Services Block Grant (CSBG) Organization Standards 8.7.

Public Comment: None heard.

**Motion by:** Pimentel **Second by:** Taylor

**Ayes:** All in favor.

**Nayes:** None heard

#### **9. JOB DESCRIPTIONS UPDATE**

The Commission stated concerns about changing the verbiage of all agency job descriptions to be in compliance with the recent Executive Order signed by the President and Angus recommended this item be tabled for further discussion at the next Human Resources Committee meeting.

Public Comment: None heard.

No action required.

#### **10. INTERIM CHIEF EXECUTIVE OFFICER'S REPORT**

Angus stated the Interim Chief Executive Officer's report provides monthly updates on what is going on in the agency.

Public Comment: None heard.

No action required.

11. **COMMISSIONERS' COMMENT**

Commissioner Mitchell, shared LCC hosted a retirement event honoring Greg Washington, a dedicated EOC employee for 30 years who began his journey as a Corpsmember. Proclamations were presented by Senator Shannon Grove, Congressman Jim Costa, and the City of Fresno, which declared February 19, 2025, as Greg Washington Day in the city.

Commissioner Taylor, who represents the National Association for the Advancement of Colored People (NAACP) stated concerns and disappointment regarding removing the Diversity, Equity, and Inclusion (DEI) language.

Public Comment: None heard.

No action required.

12. **EXECUTIVE SESSION**

Ken Price, Legal Counsel, had no action to report out of executive session.

13. **ADJOURNMENT**

The meeting adjourned at 8:30 p.m.

**Local Conservation Corps  
Advisory Board Meeting  
August 21, 2024  
MINUTES**

Marc' Bady	P	Ken McCoy	P
Earl Brown	A	Manuel Romero	P
David Clark	A	Carmen Romero	P
Jennifer Duran	E	David Ruiz	P
Brian King	P	Sharon Weaver	P
Lisa Mitchell	E	LCC/YouthBuild Senate Council President or Representative	P

**Staff:**

Shawn Riggins, LCC Director  
 Sherry Neil, EOC Program Officer  
 Elisa Sgambellone, LCC Assistant Director  
 Caroline Taito, YouthBuild Program Manager  
 Tracy Pierce, Recycling Program Manager  
 Alicia Garcia, Administrative & Operations Manager  
 Veronica Moreno, Lead Transitional Support Advisor  
 Esmeralda Roque, Transitional Support Advisor  
 Alan Alvarez, YouthBuild Program Assistant  
 Anette Gamit, YCSC Teacher

Corpsmembers/Students: Jordan Douanseng, Rayvontay Medley, Eddie Tapia, Mercedes Rojas, Jacob Echeverria

Guests: Jake Salimbene

**1. WELCOME AND CALL TO ORDER**

Shawn Riggins, LCC Director, called the meeting to order at 12:16 p.m.

**2. ROLL CALL**

Roll call was called.

**3. APPROVAL of PREVIOUS MINUTES**

The Advisory Board approved the minutes for August 21, 2024,

**Motion by:** M. Bady      **Second by:** B. King  
**Ayes:** 7.      **Nays:** None heard.      **Abstained:** 1

**4. PARTNERSHIP WITH THE SAN JOAQUIN RIVER PARKWAY AND CONSERVATION TRUST, INC.**

Shawn Riggins introduced Sharon Weaver, Executive Director of the San Joaquin River Parkway & Conservation Trust, Inc., a 501(c)(3) non-profit public benefit corporation established in 1988. Ms. Weaver provided an overview of the organization's mission, which is dedicated to developing parks and trails along the San Joaquin River. The Trust has a long history of collaboration with LCC on various projects aimed at enhancing the area for both residents and wildlife. The recent emphasis of this partnership has been on the Ball Ranch Project, which is scheduled to open to the public daily in the near future. Preparation work is currently in progress to ensure the property is ready for public access. Ms. Weaver noted that this site was originally designated for a residential subdivision and a golf course

development proposed at Ball Ranch in the mid-1980s. It was this golf course development, located on the river bottom land, which started the parkway efforts. Weaver then introduced Jake Salimbene, Operations Director, who then provided an overview of the preparations underway for the opening of Ball Ranch to the public. Salimbene stated that a three-week project has been planned to enhance entrance in preparation for the upcoming improvements. Crews moved a large amount of wood chips, cleared out trash along Friant Road, and removed waste vegetation and excess fuel loads, making the entrance area safe and inviting.

Salimbene also highlighted the work that will occur under the Nature-Based Solutions partnership. Crews will assist with the removal of invasive species along the river, perform plant maintenance at the 23-acre property located at Fresno River West, and manage vegetation and fuel loads at Sycamore Island.

Riggins then introduced LCC corpsmembers who worked on the Ball Ranch project, Rayvontay Medley, Eddie Tapia, and Jordan Douanseng. They shared their experiences working on this project, detailing the work they completed, which included removing branches and tree trunks, clearing dry grass with weedwhackers, and spreading wood chips. They also shared their encounters with wildlife.

## **5. 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:

- Riggins stated that all the local corps statewide have been included in the Nature-Based Solutions legislation, a project focused on providing conservation-related work. Riggins is currently writing the grant application, in which the San Joaquin River Parkway & Conservation Trust will be included as a partner.
- Riggins announced the promotion of Leah Struck and Tracy Pierce to the positions of Program Managers. Additionally, Riggins stated that preparations for the "Safe Night Out" event are in progress, with the first meeting scheduled for next week. This event is being coordinated in partnership with several community organizations, the City of Fresno Police Department, and the West Fresno Family Resource Center.
- Riggins mentioned that Proposition 4 will be included in this year's ballot. If approved, Proposition 4 Bond would authorize \$10 billion for projects to reduce climate risks and requires that at least 40% of funds must be allocated to initiatives that directly benefit low-income communities and those most vulnerable to the effects of climate change. Should the proposition pass, all local corps across the state will receive approximately \$2 million dollars each to undertake nature-based projects.
- In addition, Riggins also mentioned that LCC has received funding from CalFire to support corpsmember training and certifications. The Forestry Worker Training Program is designed to prepare participants for entry-level positions within wildland fire crews, forestry crews, fire prevention teams, emergency response crews, and vegetation fuels management teams. The training is scheduled to begin in late September.
- Veronica Moreno, Lead TSA, and Alan Alvarez, YouthBuild Program Assistant, provided an overview of their recent participation in a conference held in Philadelphia. The focus of the conference was on the education of corpsmembers, the challenges they face, and effective strategies for engaging with them and offering support.

- Anette Gamit, YCSC Teacher, provided an overview of the educational components offered at YCSC. The curriculum now includes themes of Love and Care, Leadership, Collaboration, Support, Healing, and Accountability. Ms. Gamit then introduced Jacob Echeverria and Mercedes Rojas, YCSC students, who shared that the 2024-2025 school year begun on August 12, 2024. Currently, there are 66 students enrolled in the classroom-based program, seventeen students in the independent study program, with an additional 20 students in the enrollment process, all of which contribute to meeting the ADA goals. The students also mentioned that they are preparing for upcoming the “Safe Nigh Out” Halloween event and are looking forward to holding student council elections.
- Caroline Taito, YouthBuild Program Manager, provided an update on the YouthBuild AmeriCorps Education Awards Program. She stated that the enrollment process for the 2023-2024 program year has concluded, with 30 reduced half-time slots awarded. Each member must complete 675 service hours to earn a total of \$2,626, which can be used for post-secondary education expenses or to repay student loans. Additionally, a request has been made for 12 more slots, allowing 12 students the opportunity to be enrolled at once instead of having to wait for the next grant funding cycle. The added requested slots will provide extra funding to support staff salaries and cover other expenses, including personal protective equipment for members and vehicle maintenance. The 2024-2025 grant year has been allocated funding for 30 reduced half-time slots, in addition to two part-time and two full-time slots. The contract is currently pending signatures. Taito also stated that two corpsmembers will represent LCC at the AmeriCorps Conference of Young Leaders in October in Washington, DC.
- Taito provided an update on the YouthBuild/DOL construction program. The enrollment process for the first cohort has been successfully completed, with a total of thirty-three (33) corpsmembers. Preparations are currently underway to begin enrollment for the second cohort, which will also consist of 33 corpsmembers. Additionally, the crew is scheduled to go to the housing Self-Help Enterprises site in Reedley shortly. Field staff have been actively teaching construction math to the corpsmembers, and the corpsmembers have been regularly volunteering at the Poverello House. Three corpsmembers have successfully completed the Sterile Processing Technician training. They are currently fulfilling the requirements set by Valley Children’s Hospital and will soon be placed in a 400-hour paid internship.
- Tracy Pierce, Recycling Program Manager, provided an update on the recycling program. Pierce stated that recycling crews will be working with the Fresno Metropolitan Flood Control District in October to install inlet markers at the District’s drainage inlets throughout the City of Fresno. Additionally, crews will be working at the Madera District Fair and Fresno State football games and continue to service the Save Mart Center during events and concerts.
- Riggins stated that LCC is currently renting office space to organizations serving the West Fresno area.
- Leah Struck, FGP Program Manager, provided an update on the Foster Grandparent Program. Struck indicated that the program is currently recruiting volunteers. Additionally, she reported that the Senior Tech Program, funded by the Department of Social Services, has been highly successful, with over 300 seniors receiving iPads. The program also covered internet service costs and offered a five-week training class. Staff attended the 2024 AmeriCorps Seniors National Convening in Baltimore, MD.

**B. Corpsmember/Student Development**

- Elisa Sgambellone, Assistant Director of LCC, reported that the end-of-year celebration took place in June at John’s Incredible Pizza. The YCSC graduation was held on June 21, 2024, at Gaston Middle School, where 18 students participated in the ceremony. Additionally, Summer Education

for corpsmembers took place in July, featuring a variety of training topics, including Drivers Education for the first time.

**6. OTHER BUSINESS**

Next meeting is scheduled for November 20, 2024.

**7. PUBLIC COMMENTS**

None heard.

**8. ADJOURNMENT**

Meeting adjourned at 1:00 p.m.

Respectfully Submitted,  
Shawn Riggins, LCC Director  
Fresno EOC Local Conservation Corps

## AUDIT COMMITTEE MEETING MINUTES

**Date:** September 9, 2024

**Time:** 5:30 PM

**Location:** 1920 Mariposa Street, Suite 310 Fresno, CA 93721

### 1. **CALL TO ORDER**

Commissioner Robert Pimentel called the meeting to order at 5:38 p.m.

### 2. **ROLL CALL**

Roll was called and a quorum was established.

**Present:** Robert Pimentel, Lisa Mitchell, Charles Garabedian, Earl Brown, Linda Hayes, Jimi Rodgers

**Teleconference:** Alysia Bonner

**Absent:** Oliver Baines, Amy Arambula

### 3. **FINANCIAL AUDIT REPORT YEAR ENDED DECEMBER 31, 2023**

Kip Hudson, CPA, of Hudson Henderson & Company Inc. provided an overview of the consolidated financial statements and independent auditor's reports.

Hudson stated that they issued their independent auditor's report on August 19, 2024 with an unmodified opinion for the financial statements and single audit. The financial statements were neutral, consistent, and clear. There were no significant difficulties encountered in performing the audit and management corrected all misstatements noted during the audit. There was one material adjusting journal entry that totaled approximately \$1.6mil to increase the lease liability and the right-to-use lease assets. Overall, there were no findings or compliance issues in the current year audit.

Hudson stated the total assets totaled \$48,247,361, which is a decrease of about \$30.8mil from the prior year due to the separation of Access Plus Capital (APC). Liabilities totaled \$37,369,040 at the end of the year, which was a decrease of about \$13.6mil from the prior year and ending in net assets of \$10,878,321. The change in net assets decreased by \$17,196,946, which was largely due to the discontinued operation of APC at \$14.2mil. The actual change of net assets for the agency would be about a \$3mil decrease. The total support and revenues was \$155,558,117, which was a significant increase of \$17.9mil from the prior year due to grant revenues. The total expenses for the year were a total of \$158,602,119. Lastly, there was a net decrease in cash of \$13,050,066 due to APC.

Hudson stated they implemented a new accounting standard (202007) in the current year audit. This new standard was the presentation disclosure by nonprofit entities who contributed non-financial assets, which was formerly known as in-kind contributions. This new presentation is now called contributed non-financial assets. This new implementation does not affect the financials but it is just more disclosure based.

Hudson commented that the Finance team did a great job in assisting in this year's audit to get everything done in a timely matter.

Public Comment: Emilia Reyes, CEO, stated that what was different from this year to the prior year in regards to the timely submission of the audit was due to the Finance team setting up a structure early on and staying committed to it.

Commissioner Earl Brown asked about what the forgiveness of debt of \$229,131 consists of. Hudson stated that this was a note payable from the City of Fresno. This note payable included a clause that noted if everything goes well, the debt will be forgiven, which happened to fall under the current audit year.

Commissioner Linda Hayes inquired about the total current liabilities being greater than the total current assets. Steve Warnes, Finance Office, responded that there are two things to consider. One is that current liabilities include the current portion of finance leases and lease liabilities. This is GAAP presentation and it represents one year's worth of rent payments. It is recognized as a liability but there is no offsetting asset. Warnes also stated this is related to prior deficits and there are efforts in place to cut where necessary to turn this around.

**Motion by:** Rodgers    **Second by:** Brown

**Ayes:** All in favor.

**Nays:** None heard.

**4. PUBLIC COMMENTS**

Public comment: None heard.

No action required.

**5. COMMISSIONERS' COMMENT**

Public comment: None heard.

No action required.

**6. ADJOURNMENT**

Meeting adjourned at 6:07 p.m.

**BOARD OF COMMISSIONERS MEETING**

<b>Date:</b> March 17, 2025	<b>Program:</b> Internal Audit
<b>Consent Agenda Item #:</b> 9_4	<b>Director:</b> Darlene Trujillo
<b>Subject:</b> Advise and Consent of the RFP	<b>Officer:</b> Brian Angus

**Recommended Action**

The Audit Committee recommends approval for the issuance of a Request for Proposal (RFP) to engage a qualified accounting firm to provide independent forensic auditing services.

**Background**

This item was presented during the February 4, 2025, Audit Committee meeting.

In response to the need for transparency related to major Agency deficits during fiscal years 2023 and 2024, the Board of Commissioners have determined the need for a forensic audit. The forensic audit will focus on the three programs with the largest deficits, including Administration, Transit and Food Services. Additionally, the Pension and Health Insurance Fund will be audited to determine any negative employee impact.

**Fiscal Impact**

The fiscal impact of the forensic audit will be determined based on the proposals received.

**Conclusion**

If approved by the Board, the RFP will be released to solicit proposals from qualified audit firms. If not approved, the RFP will not proceed.

Fresno Economic Opportunities Commission  
REQUEST FOR PROPOSAL  
Special Forensic Audit Services  
Bid Number SFAS 02xx25

I. **GENERAL INFORMATION**

A. Purpose

Fresno Economic Opportunities Commission is seeking proposals from qualified accounting firms to establish a contract to provide independent forensic auditing services.

B. Who May Respond

Only qualified, licensed certified public accounting firms may respond to this RFP, herein referred to as the "Bidder."

C. Instructions on Proposal Submission

1. Closing Submission Date

Proposals must be submitted no later than 4:00 p.m. on February xx, 2025.

2. Inquiries

Inquiries concerning this RFP should be directed to Darlene Trujillo, Internal Audit Director, at [darlene.trujillo@fresnoeoc.org](mailto:darlene.trujillo@fresnoeoc.org) and must be submitted by February xx, 2025.

All inquiries and responses will be posted for viewing on the Fresno Economic Opportunities Commission website by February xx, 2025.

3. Conditions of Proposal

All costs incurred in the preparation of a proposal responding to this RFP will be the sole responsibility of the Bidder and will not be reimbursed by Fresno Economic Opportunities Commission. Unless otherwise stated, all materials submitted by the Bidder in response to this RFP shall become the property of Fresno Economic Opportunities Commission.

4. Instructions on Proposal Submission

Your proposal should be addressed as follows:

Darlene Trujillo, Internal Audit Director  
Fresno Economic Opportunities Commission  
1920 Mariposa Street, Suite 330  
Fresno, CA 93721

An electronic proposal and five (5) original copies of the Bidder's proposal must be submitted in a sealed envelope clearly marked in the lower left-hand corner with

the following information:

Request for Proposal  
4:00 p.m., February xx, 2025  
SEALED BID  
For Special Forensic Audit Services  
**Bid Number: SFAS 02xx25**

Failure to do so may result in premature disclosure of your proposal.

It is the responsibility of the Bidder to ensure that the proposal is received by Fresno Economic Opportunities Commission by the date and time specified above.

Late proposals will not be considered. Proposals transmitted by facsimile will not be accepted.

The bid format, as specified in Section III, must be submitted by each and every bidding party. Deviation from the bid format shall be noted and the reason for the deviation shall be explained. This does not, however, preclude the bidding party from offering alternatives in addition to the format coverage and approaches. The alternatives, however, must be fully explained in writing.

This RFP is available on [www.fresnoeoc.org](http://www.fresnoeoc.org) website.

5. Right to Reject

Fresno Economic Opportunities Commission reserves the right to reject any and all proposals received in response to this RFP. A contract for the accepted proposal will be based upon the factors described in this RFP.

The Fresno Economic Opportunities Commission reserves the right to waive informalities or irregularities in bids.

In any case of deviation from enclosed specifications, the bidders shall indicate, in writing, the exception to the specifications. If no exception(s) is noted, it is understood that the specification will be complied with in detail as requested WITH NO EXCEPTION.

6. Women, Disabled Veterans, Small and/or Minority-Owned Businesses

Efforts will be made by Fresno Economic Opportunities Commission to utilize women, disabled veterans, small, and/or minority-owned businesses, with the consideration that the primary responsibility is the most favorable return to Fresno Economic Opportunities Commission.

A Bidder qualifies as a small business firm if it meets the definition of "small business" as established by the Small Business Administration (13 CFR 121.201), having annual receipts for the last year of less than \$26.5 million.

7. Price

All prices and quotations must be typed or written in ink. No erasures or correction fluid is permitted. Errors may be crossed out and corrections printed in ink by the person signing the bid.

Quote on each item separately. Prices should be stated in units specific herein.

8. Time

Time of delivery is a part of the consideration and must be stated in definite terms and must be achieved.

9. Authorized Proposals

All proposals must be dated and signed with the firm's name and by a responsible officer or employee.

10. Notification of Award

It is expected that a decision selecting the successful firm will be made **within xx (xx) days** of the closing date from the receipt of proposals.

Award will be made to the responsible Bidder whose equipment, service, delivery, and cost are most compatible with Fresno Economic Opportunities Commission. Fresno Economic Opportunities Commission will be the sole judge in making this determination.

11. Patent Indemnity

The Bidder shall hold Fresno Economic Opportunities Commission, its officers, agents, servants, and employees, harmless from liabilities of any nature or kind on account of use of any copyrighted or un-copyrighted composition, secret process, patented or unpatented invention, article of appliance furnished or used under this RFP.

12. Samples

Samples, when required, must be furnished free and, if not destroyed by tests, will upon requests be returned at the Bidder's expense.

13. Rights and Remedies of Fresno Economic Opportunities Commission for Default

In case of default for any reason, including circumstances beyond the control of Bidder or Fresno Economic Opportunities Commission, or contract violation or breach of contract by Bidder, Fresno Economic Opportunities Commission may procure the articles or services from another source and may recover the loss occasioned thereby from any unpaid balance due the Bidder or by proceedings against performance bond of Bidder, if any, or by suit against Bidder. The prices paid by Fresno Economic Opportunities Commission shall be considered the prevailing market price at the time such purchase is made.

14. Inspection

Inspections on deliveries or services or offer for such, which do not meet specifications, will be at the expense of the Bidder.

D. Description of Entity and Records to be Audited

Fresno Economic Opportunities Commission is a private, nonprofit corporation primarily serving Fresno County and has been determined to be exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. It is governed by a twenty-four (24) member volunteer Board of Commissioners. Administrative offices and records are located at 1920 Mariposa Street, Fresno, CA 93721. With more than 35 programs and over 1,000 employees, its annual budget is approximately \$134 million.

Fresno Economic Opportunities Commission utilizes an automated general ledger system for all programs that has been designed specifically for the purpose of managing not-for-profit and government funded programs. Fresno Economic Opportunities Commission maintains separate bank accounts to control cash receipts and disbursements, and utilizes payroll and accounts payable systems that are fully automated and interfaced with the general ledger accounting system. Fresno Economic Opportunities Commission utilizes a third party payroll service to process payroll.

**II. SPECIFICATION SCHEDULE**

A. Scope of Special Forensic Audit Services

The auditor shall conduct forensic accounting procedures necessary to identify, quantify, and address any irregularities related to contracting, purchasing, procurement, standard operating procedures, policies, regulations, and other financial activities, both past and present, for each of the areas below:

1. Revenue and spending for the Administration budget during calendar years 2023-2024
2. Transit program during calendar years 2023-2024
3. Food Services program during calendar years 2023-2024
4. Pension and Health Insurance Fund to determine any negative employee impact.

B. Reports to be Issued

Following the completion of the forensic audit, the contracted firm shall issue a written report communicating all discovered abnormal financial activity, its quantification, cause and consequences.

C. Price

Bidder's proposed price should be submitted with information indicating how the price was determined for the agreed-upon procedures. For example, Bidder will indicate the estimated number of hours by staff level, hourly rates, and total cost by staff level. The proposed price shall be a "not to exceed" amount. Any out-of-pocket expenses should also be indicated. (See Exhibit I)

D. Payment

Progress payments will be allowed to the extent that Fresno Economic Opportunities Commission can determine that satisfactory progress is being made. Final payment will be made when Fresno Economic Opportunities Commission has determined that the total work effort has been satisfactorily completed. Should Fresno Economic Opportunities Commission reject the report, Fresno Economic Opportunities Commission's authorized representative will notify the Bidder in writing of such rejection giving the reason(s). The right to reject a report shall extend throughout the term of this contract and for ninety (90) days after the Bidder submits the final invoice for payment.

Upon delivery of the final reports to Fresno Economic Opportunities Commission and their acceptance, the Bidder may submit a bill for the balance due on the contract for the audit.

E. Exit Conference

An exit conference with Fresno Economic Opportunities Commission's representatives and the Bidder's representatives will be held at the conclusion of the field work. Observations and recommendations must be summarized in writing and discussed with Fresno Economic Opportunities Commission. It should include internal control and program compliance observations and recommendations.

F. Work Papers

1. Upon request, the Bidder will provide a copy of the work papers pertaining to any questioned costs determined in the agreed-upon-procedures. The work papers must be concise and provide the basis for the questioned costs as well as an analysis of the problem.
2. The work papers will be retained for at least five (5) years from the end of the audit period.

G. Agency Internal Audit Office

In order to assist the firm and minimize costs, the Internal Audit Office staff and responsible management personnel will be available during the audit top pull samples, files, contracts, agreements, or any other documents needed.

H. Work Area

Fresno Economic Opportunities Commission will provide the auditing team with reasonable work space. The auditor will also be provided with the use of Fresno Economic Opportunities Commission's photocopiers, fax, Wi-Fi, and access to telephone to facilitate the field work.

I. Confidentiality

Bidder agrees to keep information related to all contracts, including the contents and results of the audit, in strict confidence. Other than the reports submitted to Fresno Economic Opportunities Commission, the Bidder agrees not to publish, reproduce, or otherwise divulge such information in whole or in part, in any manner or form or authorize or permit others to do so. Bidder agrees to take such reasonable measures as are necessary to restrict access to the information, while in the Bidder's possession, to those employees on

the Bidder's staff who must have the information on a "need-to-know" basis. Bidder agrees to immediately notify, in writing, Fresno Economic Opportunities Commission's authorized representative in the event the Bidder determines or has reason to suspect a breach of this requirement. Fresno Economic Opportunities Commission shall determine if and how the results of the audit are communicated to third-parties. Bidder shall not communicate with any third-party about the methodology or results of the audit without Fresno Economic Opportunities Commission's written approval.

J. General Conditions

1. Insurance

The certified public accounting firm shall maintain insurance adequate for protection from claims under Workers' Compensation Laws and from claims from damages for personal injury, including death and damage to property, which may arise from auditors' operation under this agreement.

2. Errors and Omissions Insurance

Prior to commencement of services under this agreement, auditor shall furnish to Fresno Economic Opportunities Commission satisfactory proof of coverage, for the period of this agreement, of errors and omissions insurance with limits of at least \$1,000,000.00.

3. Independent Contractor

While performing services pursuant to this agreement, auditor is an independent contractor and not an officer, agent, or employee of Fresno Economic Opportunities Commission.

4. Assignment of Contract

The auditor shall not assign or transfer, by operation of law or otherwise, any or all of their rights, burdens, duties, or obligations without the prior written consent of Fresno Economic Opportunities Commission.

5. Assurances

Auditor certifies that they are a currently and properly licensed certified public accountant. Auditor further certifies that they meet the independence standards of the U.S. Government Accountability Office (GAO) *Standards for Audit of Governmental Organizations, Programs, Activities, and Functions*, and the American Institute of Certified Public Accountants.

6. Extra Work

No bill or claim for extra work or materials shall be allowed or paid unless the doing of such extra work or the furnishing of such extra materials shall have been authorized in writing by Fresno Economic Opportunities Commission. Fresno Economic Opportunities Commission shall have the right to make any changes that may be hereafter determined upon, in the nature of dimensions of the work, either before or after its commencement, and such changes shall in no way affect

or void the obligation of this contract. If such changes affect the cost of the work, an equitable adjustment shall be made by Fresno Economic Opportunities Commission to cover said cost.

7. Indemnity

The successful Bidder shall hold harmless and indemnify Fresno Economic Opportunities Commission, its officers, agents, and employees from and against any and all actions, suits, or other proceedings as may arise as a result of performing the work hereunder, except such actions, suits, or other proceedings as may arise as a result of the negligence or willful misconduct of Fresno Economic Opportunities Commission, its officers, agents, and employees.

**III. BIDDER'S TECHNICAL QUALIFICATIONS**

The Bidder, in its proposal, shall, as a minimum, include the following:

A. Prior Auditing Experience

Bidder should describe its prior auditing experience including the names, addresses, contact persons, and telephone numbers of prior organizations audited and contract amounts. Bidder must provide at least five (5) references. Experience should include the following categories:

1. Prior experience auditing similar private nonprofit 501(c)(3) entities
2. Prior experience auditing programs funded by federal funds
3. Prior experience in conducting forensic audits for grant funded and fee-for-service programs

B. Organization, Size, and Structure

Bidder should describe its organization, size (in relation to audits to be performed), and structure, including if the firm is local, regional, national, or international; the location of the office from which the work is to be done and the number of partners, managers, supervisors, and senior staff; and the range of activities performed by the local office such as auditing, accounting, tax service, or management services. Indicate, if appropriate, if the firm is a small and/or minority-owned business.

Fresno Economic Opportunities Commission draws upon the power of its diverse staff and board membership to create positive and meaningful accomplishments in its human development activities, social ventures, and community partnerships. The RFP's evaluation process is designed to reflect Fresno Economic Opportunities Commission's commitment and support in creating inclusive employment opportunities by encouraging our vendors and contractors in participating in our vision.

Bidder must include a copy of the most recent peer review, or state why the Bidder has not had a peer review.

C. Qualifications and Experience

Bidder should describe the qualifications of partners, managers, and supervisors who will directly supervise the audit.

Include resumes of partners, managers, and supervisors, to be assigned to the audit with education, position in firm, years and type of experience, continuing professional education, state(s) in which licensed as a CPA, CPA license number, and other pertinent information.

D. Understanding of Work to be Performed

Bidder should describe its understanding of work to be performed, including audit procedures, estimated hours, and other pertinent information.

E. Certifications

The Bidder must sign and include as an attachment to its proposal the Certifications enclosed with this RFP (See Exhibit II). The publications listed in Exhibit II Certifications will not be provided by Fresno Economic Opportunities Commission.

#### IV. PROPOSAL EVALUATION

A review panel, including representatives of Fresno Economic Opportunities Commission's Board of Commissioners and Executive staff, will participate in the process of selecting the auditor. Reviewers will assess Bidders based on their proposals and oral presentation.

A. Submission of Proposals

All submissions shall include five (5) copies of the Bidder's complete proposal. These documents will become part of the agreement.

B. Non-Responsive Proposal

Proposals may be judged non-responsive and removed from further consideration if any of the following occur:

1. The proposal is not received timely in accordance with the terms of this RFP
2. The proposal does not follow the specified format
3. The proposal does not include the Certifications
4. The proposal is not adequate to form a judgment by the reviewers that the proposed undertaking would comply with the Generally Accepted Government Auditing Standards of the U.S. Comptroller General

C. Evaluation of Proposals

The following criteria will be used in evaluating the proposals:

1. Bidder's understanding of work to be performed (0-10 points)
  - a. Adequate coverage
  - b. Realistic time estimated to complete the forensic audit

2. Prior audit experience (0-30 points)
  - a. Prior experience auditing private 501(c)(3) non-profit agencies
  - b. Prior experience conducting organization-wide single audits
  - c. Results of peer review

Fresno Economic Opportunities Commission may contact prior audited organizations to verify experience described by Bidder.

3. Diversity, structure, organization, and size of Bidder's firm. Considering size in relation to the audits to be performed. (0-20 points)

- a. Diversity of staff
- b. Women, disabled veterans, small and/or minority owned business
- c. Adequate organization/size of the firm

4. Qualifications of staff to be assigned to the audits to be performed. This will be determined from resumes submitted. Education, position in firm, years and type of experience, continuing professional education, and state(s) in which licensed as a CPA, etc. will be considered. (0-15 points)

- a. Audit team staffing
- b. Overall supervision to be exercised
- c. Prior experience of the individual audit team members

5. Other services and/or products to be provided. (0-5 points)

6. Price (0-20 points)

MAXIMUM POINTS – 100

D. Oral Presentation

Bidders who submit a proposal in response to this RFP may be required to give an oral presentation of their proposal to Fresno Economic Opportunities Commission. This will provide an opportunity for the Bidders to clarify or elaborate on the proposal but will in no way change the original proposal. Fresno Economic Opportunities Commission will schedule the time and location of these presentations. However, Fresno Economic Opportunities Commission reserves the right to make an award without further discussion of the proposals submitted. Therefore, proposals should be submitted initially on the most favorable terms, from both technical and price standpoints.

E. Protest Procedures

All protests to resolve disputes concerning this RFP shall be written, must specify in detail the grounds of the protest, the facts and evidence in support thereof and the remedy sought. The written protest must be delivered to the Internal Audit Director no later than five (5) days prior to the date of final decision. In the absence of a timely and properly submitted written protest, no party responding to the RFP shall be eligible for any remedy.

The Chief Executive Officer shall resolve any protest based upon the written protest and any oral or written response thereto provided by staff. The Chief Executive Officer's decision shall be deemed final.

**EXHIBIT I**

**FORENSIC AUDIT PROPOSED PRICE**

Level of Personnel	Rate	Billing Hours	Estimated Fees
1 Xxxx	\$		\$
2 Xxxx	\$		\$
3 Xxxx	\$		\$
Estimated Out of Pocket Expense			\$
Fresno EOC Forensic Audit Proposal Price			<u>\$</u>

## CERTIFICATIONS

On behalf of the Bidder:

- A. The individual signing certifies authorization to enter into agreements/contracts on behalf of the Bidder.
- B. The individual signing certifies that the Bidder is not involved in any agreement to pay money or other consideration for the execution of this agreement, other than to an employee of the Bidder.
- C. The individual signing certifies that the prices in this proposal have been arrived at independently, without consultation, communication, or agreement, for the purpose of restricting competition.
- D. The individual signing certifies that the prices quoted in this proposal have not been knowingly disclosed by the Bidder prior to an award to any other Bidder or potential Bidder.
- E. The individual signing certifies that there has been no attempt by the Bidder to discourage any potential Bidder from submitting a proposal.
- F. The individual signing certifies that the Bidder, if awarded this agreement/contract agrees to not discriminate against any employee in the performance of this agreement/contract, or against any applicant for employment in the performance on this agreement/contract because of race, religion, color, national origin, ancestry, physical handicap, medical condition, marital status, age, gender, or sexual orientation. These requirements shall apply to, but not limited to, the following: employment, upgrading, demotion or transfer, rates of pay or other forms of compensation; and selection for training, including apprenticeship and certifies compliance with: (a) Federal Executive Order 11246, as amended by Executive Order 11375 relating to equal employment opportunity; (b) Title VI and Title VII of the Civil Rights Act of 1964, as amended; (c) Rehabilitation Act of 1973; as amended; (d) Title 41 Code of Federal Regulations, Chapter 60, (e) providing a Drug Free Workplace, and (f) American with Disabilities Act of 1990, as amended.
- G. The individual signing certifies that the Bidder is a properly licensed certified public accountant with the California Board of Accountancy.
- H. The individual signing certifies that the Bidder meets the independence standards of the *Government Auditing Standards - Standards for Audit of Governmental Organizations, Program, Activities, and Functions*, commonly known as the "Yellow Book."
- I. The individual signing certifies awareness and will comply with the GAO Continuing Education Requirement of eighty (80) hours of continuing education every two years; and that twenty-four (24) hours of the eighty (80) hours of education will be in subjects directly related to the government environment and to government auditing for individuals.
- J. The individual signing certifies awareness and compliance with GAO requirement of an external quality control (peer) review at least once every three years.
- K. The individual signing certifies that the following publications, including but not limited to, relative to the proposed audits have been read and understood.
  - 1. *Government Auditing Standards - Standards for Audit of Governmental Organizations, Program, Activities, and Functions* (Yellow Book)
  - 2. *Guidelines for Financial and Compliance of Federally Assisted Programs* (Red Book)
  - 3. *Compliance Supplement for Single Audits of State and Local Governments* (Green Book)

4. Department of Health and Human Services 45 CFR Part 74 & Part 92 7-CFR, Part 226.8
5. 2 CFR 215, "Uniform Administrative Requirements for Grants and Agreements with institutions of Higher Education, Hospitals, and Other Nonprofit Organizations"
6. 2 CFR 230, "Cost Principles for Nonprofit Organizations"
7. *A Guide for Nonprofit Organizations: Cost Principles and Procedures for Establishing Indirect Cost and Other Rates for Grants and Contract with the Department of Health and Human Services*
8. 2 CFR 200 Subpart F, "Subpart Requirements"
9. *Audits of Certain Nonprofit Organizations* (AICPA Audit Guide)
10. Job Training Partnership Act (P.L. 97-300)
11. Single Audit Act
12. Education Code Sections 99245
13. Title I (P.L. 92-512)
14. P.U.C. See 99245
15. California Administration Code See 6664
16. Title III, Older Americans Act 1965
17. P.L. 94-385, Title IV, Section 411
18. California Department of Social Services Manual of Policies and Procedures, Section 10-200 & 10-203
19. Audit Guide for Auditors of Child Development Programs
20. (HHS) Guidelines for Audits of Federal Awards to non-profit organizations (1989)
21. OASMB-5 Guide for Non-profit Organizations: Cost principles and procedures for establishing indirect cost and other rates FPR grants and contracts with the Department of Health and Human Services
22. Transportation Development Act (CAL-TRANS)
23. 20 CFR 626-638
24. 41 CFR 29-70-102
25. School Age Child Care funding terms and conditions
26. Women, Infants, & Children program manual
27. Department of Community Services & Development's Supplemental Audit Guide
28. OHDS Grants Administration Manual
29. Chapter I-430 HHS Grants Administration Manual
30. AICPA Professional Standard. Acts Discreditable Rule 1.400.055
31. Standards and Procedures for Audits of California K-12 Local Educational Agencies
32. Employee Retirement Income Security Act of 1974.
33. 10 CFR Part 440 – DOE's Weatherization Assistance Program
34. Uniform Guidance 2 CFR Part 200 ("Super Circular")

- M. The individual signing certifies that all of the information in this Request for Proposal has been read and understood.
- N. The individual signing certifies that the Bidder or any individual to be assigned to the audits does not have a record of substandard audit work. If the Bidder or any individual to be assigned to the audits has been found in violation of any state or AICPA professional standards, this information must be disclosed on a separate sheet of paper and attached to this certification.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

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Bidder's Firm Name

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Signature of Bidder's Representative

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Printed Name and Title of Individual Signing

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
AUDIT RFP**

**Calendar of Events**

Listed below are specific dates and times of actions related to this Request for Proposal (RFP). The actions with specific dates must be completed as indicated unless otherwise changed by Fresno Economic Opportunities Commission. In the event that Fresno Economic Opportunities Commission finds it necessary to change any of the specific dates and times in the calendar of events listed below, it will do so by issuing a supplement to this RFP which will be posted on the Fresno Economic Opportunities Commission’s website.

<u>DATE</u>	<u>TIME</u>	<u>EVENT</u>
February xx, 2025		Notify Bidders of RFP via E-mail, Business Journal, and posting on <a href="http://www.fresnoeoc.org">www.fresnoeoc.org</a> website
February xx, 2025	4:00 PM PDT	Questions due from Bidders E-mail questions to <a href="mailto:darlene.trujillo@fresnoeoc.org">darlene.trujillo@fresnoeoc.org</a>
February xx, 2025		Questions and responses posted on <a href="http://www.fresnoeoc.org">www.fresnoeoc.org</a> website
February xx, 2025	4:00 PM PDT	Proposals due from Bidders
February xx – xx, 2025		Review Team receives RFPs for review
February xx, 2025		Review Team interviews top 3-4 bidders (optional)
February xx, 2025		Review Team makes recommendation based on proposal and oral presentation
February xx, 2025		Recommendation is presented to the Audit Committee for approval
February xx, 2025		All Bidders are sent notification of selection

## AUDIT COMMITTEE MEETING MINUTES

**Date:** February 4, 2025

**Time:** 10:00 AM

**Location:** 1920 Mariposa Street, Suite 300 Fresno, CA 93721

### 1. CALL TO ORDER

Commissioner Daniel Martinez called the meeting to order at 9:58 a.m.

### 2. ROLL CALL

Roll was called and a quorum was established.

**Present:** Kathleen Arambula-Reyna

**Teleconference:** Daniel Martinez, Joaquin Arambula, Manuel Romero, Alysia Bonner

### 3. SEPTEMBER 9, 2024, AUDIT COMMITTEE MEETING MINUTES

Public Comment: None heard.

**Motion by:** Romero    **Second by:** Martinez

**Ayes:** All in favor.

**Nays:** None heard.

### 4. ADVISE AND CONSENT OF THE RFP

Brian Angus, Interim CEO, presented on the scope of the forensic audit RFP.

Angus stated that the scope of the forensic audit will be to review the past two years (2023-2024) of revenues, expenses and any irregularities among the programs with the largest deficits which include the Administrative budget, Transit Systems, and Food Services. These programs are mostly funded by fee-for-service projects unlike the other programs that are grant funded. Angus stated that there is still a pending finalized Head Start report from independent auditors. Upon receipt of this report, a decision can be made on whether the Board would like to add the Head Start program to the scope of the RFP.

Commissioner Joaquin Arambula expressed concerns about excluding Head Start in the scope of work as that program accounts for half of the Agency. He also stated concerns regarding the healthcare and retirement contribution funds and would like to make sure that is included in the scope of work.

Angus clarified that the pension and health insurance fund is included in the scope of work. He also stated that the independent Head Start audit report is expected to include findings regarding late payments on invoices and personnel matters.

Commissioner Kathleen Arambula-Reyna raised the question of whether money from one program was used to fund another program.

Angus stated that the Agency would not take money from one program to fund other programs. Any funds taken out of programs would go into Administration only which is why the Administration budget is within the scope of work. The Administration budget will touch on all the programs that bring in money into Administration.

Commissioner Alysia Bonner commented that she would like for the forensic audit to be more detailed.

Commissioner Joaquin Arambula also stated that he wants the RFP to be broader in order to give confidence going forward.

Commissioner Manuel Romero stated that he would be fine with including the Head Start program into the forensic audit.

Angus addressed the committee that including Head Start would be an overreach, given that Head Start was a major program on the Single Audit, the funders have just finished up their review of the program, and the independent auditors are reviewing the whistleblower complaints. Broadening the scope of work would increase the cost and the time frame to complete the audit.

Commissioner Kathleen Arambula-Reyna shared her thoughts on broadening the scope as programs such as Energy Services and Access Plus Capital that had funds in question.

Lastly, Commissioner Joaquin Arambula made a motion to expand the scope of the RFP to include the Head Start program.

**Motion by:** Arambula **Second by:** Romero

**Ayes:** All in favor.

**Nays:** None heard.

5. **PUBLIC COMMENTS**

Public comment: None heard.

No action required.

6. **ADJOURNMENT**

Meeting adjourned at 10:42 a.m.

**BOARD OF COMMISSIONERS MEETING**

<b>Date:</b> March 17, 2025	<b>Program:</b> Internal Audit
<b>Consent Agenda Item #:</b> 9_6	<b>Director:</b> Darlene Trujillo
<b>Subject:</b> Forensic Audit Services Provider Selection	<b>Officer:</b> Brian Angus

**Recommended Action**

The Audit Committee recommends for approval for the engagement of Special Forensic Audit Services to WIPFLI in an amount not to exceed \$123,250.

**Background**

This item was presented during the February 27, 2025, Audit Committee meeting.

A request for proposal (RFP) for forensic auditing services was released on February 6, 2025. A public notice was issued in The Business Journal. Three firms submitted proposals. The proposals were reviewed by a three-person review team and were evaluated for the following:

- the bidder’s understanding of the work to be performed;
- the bidder’s prior audit experience
- the bidder’s organization, size, and structure; and
- the bidder’s qualifications and experience of staff
- other services and/or products to be provided
- price

**Fiscal Impact**

The total cost for the proposed services is not to exceed \$123,250.

**Conclusion**

If approved, this item will move forward and the engagement for forensic auditing services will begin.



February 20, 2025

Darlene Trujillo, Internal Audit Director  
Fresno Economic Opportunities Commission  
1920 Mariposa St, Ste 330  
Fresno, CA 93721  
Email only: [Darlene.trujillo@fresnoeoc.org](mailto:Darlene.trujillo@fresnoeoc.org)

Re: Bid Number SFAS 020625

Dear Ms. Trujillo:

We appreciate the opportunity to submit the accompanying proposal to provide forensic services in the above-referenced Request for Proposal to the Fresno Economic Opportunities Commission ("FresnoEOC").

We understand the objective of this engagement is to perform forensic accounting procedures necessary to identify, quantify, and address any irregularities related to contracting, purchasing, procurement, standard operating procedures, policies, regulations, and other financial activities, during the period of January 1, 2023, through December 31, 2024, for the Administration services, Transit, Food Service, and Head Start 0 to 5 programs, and the Pension and Health Insurance Fund. The nature of the forensic services you are requesting falls under the Statement on Standards for Forensic Services (SSFS) issued by the American Institute of Certified Public Accountants (AICPA).

We believe that we are uniquely qualified to provide these services to the Fresno EOC. Because of our focus and commitment to Nonprofit and Grant-Funded Organizations we can add value in conjunction with our forensic engagements and not just go through the motions as is the case with many other firms. Our wide range of experience, combined with our national footprint, makes us the most qualified firm to conduct these services.

In partnering with our clients, Wipfli is committed to providing:

- Quality and timely professional services
- Open communication and consistent meetings
- A dedicated and responsive engagement team
- Team member continuity
- Deep technical expertise
- Excellent value at a fair price
- Resolution of any issues that arise through our engagement

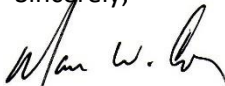
The following individuals are authorized to contractually obligate and negotiate on behalf of Wipfli LLP and can be contacted for clarification on this proposal. Contact information is as follows:

February 20, 2025  
Darlene Trujillo, Internal Audit Director  
Fresno Economic Opportunities Commission  
Re: Bid Number SFAS 020625  
Page 2

Marc W. Courey, CPA/CFF, JD, LLM, CFE, CIC, CCEP, CIA  
150 South 5<sup>th</sup> Street, Suite 2000  
Minneapolis, MN 55402  
(651) 766-2849  
mcourey@wipfli.com

Please review our proposal and firm qualifications. We would be more than happy to provide any additional details or clarifications you may request regarding this proposal, or to meet personally to discuss how we can meet your needs. We look forward to your response.

Sincerely,

A handwritten signature in black ink that reads "Marc W. Courey". The signature is written in a cursive style with a long, sweeping underline that extends to the right.

Marc W. Courey, CPA/CFF, JD, LLM, CFE, CIC, CCEP, CIA  
Director – Forensic Services

A person with a backpack is walking across a narrow suspension bridge made of wooden planks and metal mesh railings. The bridge stretches into the distance, surrounded by a dense, lush green forest of tall evergreen trees. The scene is captured from a low angle, looking down the length of the bridge.

Proposal for

professional services

Solutions now. Direction for  
the road ahead.

For Fresno Economic Opportunities  
Commission  
February 20, 2025

**WIPFLI**

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# 1. PRIOR AUDITING EXPERIENCE

## FORENSIC EXAMINATION EXPERIENCE

Wipfli has provided forensic services to approximately thirty-five (35) nonprofits in the past five years, all of which were funded in full or in part by federal contracts, with at least half also offering fee-for-service programs.

Wipfli is happy to provide references. Should our proposal be included in further stages of your selection process, indicating that Wipfli is a good fit for your organization, we will ensure that those clients we believe to be applicable references for your RFP are willing to serve in that capacity, and thereafter provide you with their contact information.

One area of specialty is Forensic Services and Fraud Examinations. Many of our associates have earned the Certified Fraud Examiner designation and specialize in fraud auditing and uncovering defalcations. This is only a partial listing of the types of services offered at Wipfli. We pride ourselves in offering more to our clients than just audit and accounting services. We are also an AICPA Forensic and Valuation Services (FVS) Section member.



Wipfli has extensive experience in conducting forensic examinations for various agencies, including schools, county governments, non-profits, and private businesses. We have a team of seasoned professionals who focus on reactive services, digital forensics, and proactive services to help organizations prevent, detect, and respond to fraud, waste, or abuse, and other financial misconduct. Wipfli has been retained by various business entities, beneficiaries of estates, and government agencies to analyze expenditures, identify potential fraud risks, and develop action plans for mitigating those risks or improving internal controls.

Our team conducts forensic examinations regularly for a range of organizations as part of our focus on two primary service areas: proactive services, and reactive services.

Wipfli's proactive services include:

- **Fraud Risk Assessments:** The team conducts assessments to identify areas of the organization where there is potential fraud risk. This process seeks to identify both internal and external fraud risks, analyze those risks, and develop an action plan for mitigating or controlling those risks.
- **Internal Control Assessments:** These assessments evaluate whether the controls in place are sufficient and that all control weaknesses are monitored. This helps the organization operate with risk in mind, so it can focus on its weakest areas while creating a culture of security.
- **Data Analytics:** The team applies industry-specific data analytics and forensic investigative techniques to identify potential errors, waste, or abuse.

- Training: The team provides customized training to help the organization's employees understand and mitigate fraud risks.

Our reactive services include:

- Investigations: The team assists organizations in responding to allegations of errors, waste, or abuse, and if evidence of abuse is found we can assist with quantifying associated losses and pursuing recovery wherever available.
- Digital Forensics: We utilize the latest commercial and open-source tools to perform digital forensics in support of financial forensic investigations as well as investigations into cyber incidents, intellectual property misuse, or human resources concerns.

Wipfli has extensive experience in conducting forensic examinations for various agencies, including schools, county governments, non-profits, and private businesses. We have a team of seasoned professionals who focus on reactive services, digital forensics, and proactive services to help organizations prevent, detect, and respond to fraud, waste, or abuse, and other financial misconduct. Wipfli has been retained by various business entities, beneficiaries of estates, and government agencies to analyze expenditures, identify potential fraud risks, and develop action plans for mitigating those risks or improving internal controls.

## 2. ORGANIZATION, SIZE, AND STRUCTURE

<b>Legal Name</b>	Wipfli LLP	<b>Years in business</b>	90+ (established 1930)
<b>Headquarters address</b>	10000 W Innovation Drive, Suite 250 Milwaukee, WI 53226		
<b>Ownership</b>	Wipfli is a Limited Liability Partnership with 294 Partners, all with equal ownership.		
<b>Employees</b>	Wipfli currently has 3,100+ employees.		
<b>Legal actions</b>	Wipfli currently has no disputes, lawsuits, or judgments, nor any within the last five (5) years material to either the firm or the subject matter of this RFP.		
<b>Dun and Bradstreet</b>	07-479-8513	<b>Federal TIN</b>	39-0758449
<b>UEI (from SAM.gov)</b>	U6LWNYKSAHC7	<b>CAGE</b>	9ZJ13
<b>Conflicts of interest with Fresno EOC</b>	Wipfli currently has no conflicts of interest with Fresno EOC, material either to the firm or the subject matter of this RFP.		
<b>Small, Women, and/or Minority-Owned Business</b>	Wipfli does not qualify as a small, woman, and/or minority-owned business.		
<b>Insurance</b>	Wipfli carries professional liability insurance with aggregate limits, deductibles, and retention amounts which are appropriate for our business activity and similar to other firms of our size. The firm's insurance is underwritten by highly rated carriers on a June 1 to May 31 basis and is reviewed annually. Upon receipt of an approval to proceed, Wipfli can provide an official executed certificate of insurance to meet your requirements if needed.		

### WIPFLI'S EXPERIENCE WITH FRESNO EOC

Wipfli has provided a variety of services to Fresno EOC dating back to 2010. Our projects have included community engagement consulting, strategic planning, Head Start consulting, and a wide range of trainings we have provided at national and state Community Action conferences, as well as Wipfli-hosted trainings.

## WIPFLI'S COMMITMENT TO COMMUNITY ACTION

Wipfli's vision is to create lasting, positive impact on every person, organization and community we engage. With over 40 years partnering with the Community Action network, we are proud to say that our commitment to this vision is as strong as ever.

We exist to help you fulfill your vision. And reflecting back on our four decades of partnership provides a glimpse into why our partnership to the networks is strong, resilient and ever-changing.

Decades ago, you didn't have to look far to find information on how to create programs and deliver services. Plenty of resources were ready and able to help. What Community Actions struggled with was complying with regulations and running their back-offices. Even when the federal government began creating websites for individual departments, those websites didn't store information on regulations, so it remained difficult to look up the regulations, let alone determine whether you were properly complying with them.

Wipfli filled this need. We quickly became the go-to for Community Actions looking to ensure fiscal and regulatory compliance through national training and performing their audit. Our professionals were so knowledgeable and up to date on changing regulations that we started getting recommended by the actual funding sources to audit grant-funded nonprofits. Even national associations started asking our opinion on upcoming legislation and the impact it would have on grant-funded organizations.

All in all, Community Actions knew they could rely on us to provide accurate answers to their questions and guidance to help them stay successful and compliant. Wipfli has been, and continues to be, a valuable resource for finance, accounting and compliance services. In fact, Wipfli currently audits more Community Actions than any other firm in the country.

“Wipfli is very quick to respond, and that's important when you need extra support. **They really care that we are capable and successful using the system past implementation.**”

*LeeAnn Unruh, Chief Fiscal Officer, Greater Opportunities of the Permian Basin, Inc*

Yet compliance was not all we specialized in. As an accounting and consulting firm, Wipfli delivers a wide range of services to a wide range of clients. We began offering our grant-funded clients technology consulting, strategic planning, talent management, and other critical services focused on strengthening the entire organization. We helped Community Actions solidify the foundation they were built on so they could focus on executing their mission within their communities. And we helped them

innovate, grow and then scale to continue supporting their success — all because we knew the grant-funded space so well, down to the accounting software that would best meet the needs of organizations with multiple funding sources.

One of the most impactful services we began offering was training. From the Wipfli Stronger to Serve Conference held annually in Las Vegas, to local in-person trainings, to on-demand training series, we took our expertise and shared it with Community Actions. Organizations could ask us questions unique to their own situation, learn best practices and connect with each other. Our annual conference became just as well known for fostering long-lasting relationships as it was for providing critical information and guidance for nonprofits.

The My Wipfli Membership Service developed as a natural extension of our support for grant-funded organizations. We created it as the ultimate resource. Organizations could look up regulations, use our templated policy and procedure documents, ask us questions and access on-demand training. We have organizations that have been members of My Wipfli for 25 years — since the very beginning — because they’ve found it to be such an essential resource to their operations.

Today, Wipfli continues to provide training on in-kind, ERSEA, Uniform Guidance, board governance and more. We help employees new to grant-funded nonprofits get up to speed so they can become strong contributors to the organization. We help boards better understand how the organization can use technology to execute on its mission and serve its communities, as well as measure the impact of its services on those communities. We help organizations improve client experiences so that anyone in their community — no matter if they call in, walk in or use the website — can learn all of what they are eligible for, not just about their current need.

## Our work with organizations just like yours

80

Head Starts and CAAs audited annually

5,000

Head Starts and CAA leaders trained each year

500+

Training sessions led by Wipfli over the past 5 years

60+

Head Start and CAA associations trained over the past 3 years

600+

Members of My Wipfli

40+

Years Wipfli has worked with Head Starts and CAAs

Source: Wipfli – June 2021

We've learned over the years how important it is to listen. It's not just talking the same language as our clients but truly understanding their challenges, goals and the path from one to the other. When the COVID-19 pandemic hit, we assembled a team to rapidly adjust the services we provide or even create new ones so we could help Community Actions pivot to meet the changing needs of their communities. We distilled information from the federal government into its impact on our clients. We helped them manage change. And we helped them adjust strategy and perform scenario planning so they could handle whatever came next.

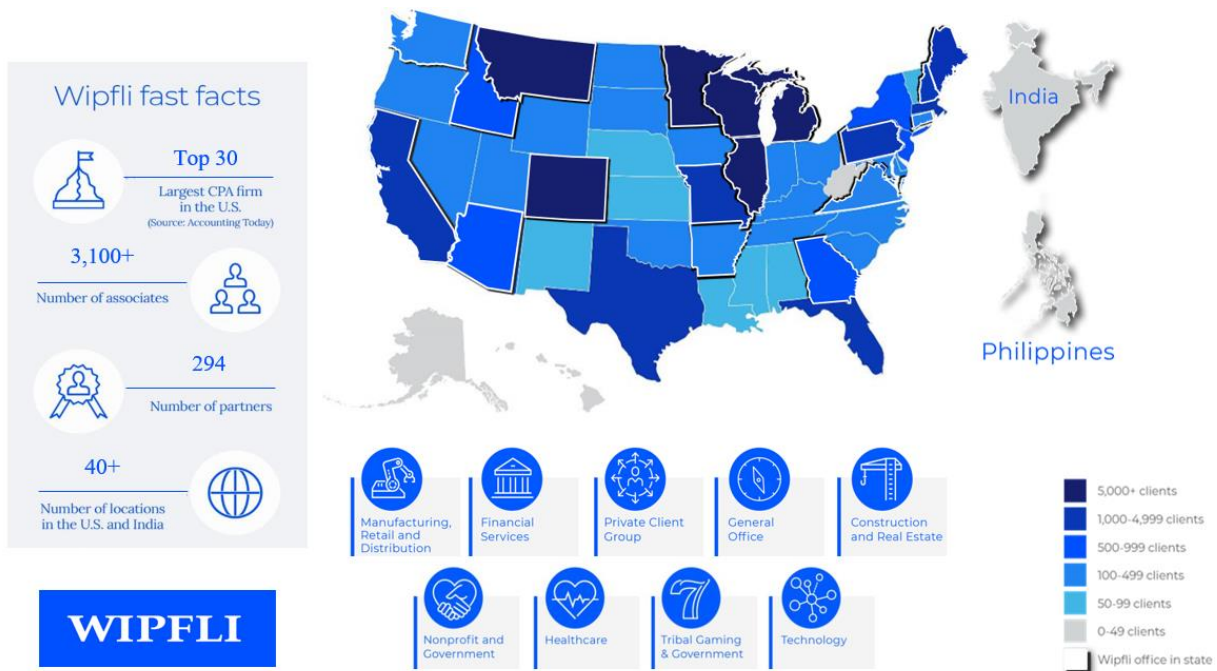
We're proud that we've kept so many of the same clients we've had for 30 years, while we've gained so many new ones. Our focus has always been on building long-term relationships that result in long-term impact. Part of that has been creating teams that are completely dedicated to grant-funded nonprofits, creating trainings completely specific to them, and always looking for new ways to help them continue adapting in an ever-changing world. And part of that has also been making it a priority to stay on top of trends and stay connected with associations so that we can not only see what's on the horizon but also how organizations can position themselves for change.

Last, but certainly not least, we simply enjoy working with our grant-funded clients. We appreciate the work they do in their communities and are proud that our knowledge and assistance has helped them succeed. We look forward to another 40 years of successfully partnering with Community Actions — and their associations — to meet change head-on and become even stronger to serve.

“The Wipfli team has the ability to understand what we're trying to ask for before we even ask for it. **I don't think I've ever worked with a team so fast and so intuitive.** Now we're able to process more applications, which has turned into being able to help more people in the community.”

**Rebecca Moreno**, Program Services Supervisor,  
Community Action Partnership of Kern

## WHY CHOOSE WIPFLI?



Founded in 1930 by Clarence J. Wipfli in Wausau, Wisconsin, Wipfli LLP began as a small firm with a vision to bring integrity and excellence to accounting and consulting services.

Throughout its history, Wipfli has undergone several name changes and mergers to reflect its growth and evolving services. Initially known as Wipfli Ullrich Bertelson LLP, the firm simplified its name to Wipfli LLP to better represent its broad range of services and unified brand.

Wipfli has since grown exponentially, now ranking among the top 30 accounting and consulting firms in the United States. With over 3,100 associates across 40+ offices, Wipfli provides a comprehensive range of services, including tax, audit, and business consulting. The firm's commitment to innovation, teamwork, and client success has driven its evolution, making it a trusted partner for all businesses.

In addition to our Nonprofit, Government, and Education niche, the success of our firm is directly related to the quality of the people who work with you to meet your organization's needs. We believe that by recruiting exceptional personnel, investing in their personal as well as professional lives, recognizing and utilizing their abilities, and providing them with top-of-the-line training and technology, we are able to provide the best service to you.

### 3. QUALIFICATIONS AND EXPERIENCE

At Wipfli, our strength lies in our people. Our project teams are comprised of seasoned professionals with extensive industry experience, who bring a wealth of knowledge and innovative thinking to every project.

The key team member Professional Profiles included in Attachment A are representative of those individuals that may be assigned to your project. Assignment of project staff is based on the timing of the project and team member availability.



**Marc Courey**

Director, Forensic  
Services, CPA/CFF, JD,  
LLM, CFE, CICA, CCEP,  
CIA

Marc Courey is a director and leader of Wipfli's forensic investigation service line. He has more than 25 years of diverse experience assisting all types of clients, including public and privately held for-profit companies, nonprofits, tribal and governmental entities and individuals. Marc coordinates service delivery to clients for internal investigations dealing with allegations of fraud, waste and abuse, incident response, internal controls, regulatory compliance and enforcement engagements, Sarbanes-Oxley compliance, development and implementation of e-discovery and litigation preparedness, and risk assessments.



**Carly Jacobson**

Manager, Forensic  
Services, CIA, CFE, CRMA

Carly Jacobson focuses primarily on providing forensic accounting, litigation consulting, and fraud investigation services. Having worked in the field of accounting and internal audit since 2003, she has worked extensively in both the public and private arenas and leverages this experience to assist insurance professionals and attorneys with calculating financial damages in matters involving business interruption, employee dishonesty and misappropriation, and measurement of damages related to fraud/fidelity and other types of litigation support matters.



**Dru Carney**

Manager, Forensic  
Services, MBA, CFE, CFCI,  
CCCI

Dru Carney joined Wipfli after a distinguished and successful career in law enforcement, where he served as a lead investigator and an integral member of the major crimes task force. Throughout his tenure, Dru honed his skills in meticulous investigation and critical analysis, which he now brings to his role at Wipfli. He currently focuses on investigating suspected fraud, providing expert advice and guidance to clients, and working towards the prevention of fraud by recommending improvements in internal controls. His initiatives aim to decrease fraud risks within organizations.



## **Brett Merkel**

Senior Consultant,  
Forensic Services, CPA,  
CFE

Brett Merkel is a senior consultant with Wipfli. He has over 20 years of public accounting experience. He currently focuses on investigating suspected fraud, providing expert advice and guidance to clients, and potentially reducing fraud by improving internal controls and decreasing fraud risks. Previously, Brett worked as a Controller for Montana's largest credit union. In that position, he was responsible for management of the general ledger, the month and year-end closing process, risk management functions, and the preparation of annual financial statements. Before that, Brett worked for twelve years at a large Audit and Advisory firm performing audits, which also included SEC filers.



## **Amy Branson**

Specialist II, Forensic  
Services, Paralegal, CFCI

Amy Branson is a member of Wipfli's forensic and litigation services team where she focuses on financial forensic investigations into allegations of fraud, waste and abuse and litigation consulting engagements. Amy has over 15 years of experience in providing legal support services and is attuned to the legal requirements of various areas of law. Amy began her Wipfli career in 2020 with the Risk Management and Legal team where she managed firm litigation and internal legal matters.



## Mary Bredeck

Partner, Audit, CPA

Mary Bredeck has been with Wipfli LLP since 2007. She is a partner in the manufacturing practice where she coordinates audit, review and compilation engagements and provides a wide range of technical accounting services to the firm's clients. In addition, she leads the employee benefit plan audit practice. Mary specializes in full- and limited-scope audit services for company-sponsored employee benefit plans.



## Lance Turgeon

Partner, Tax and Advisory Services, CPA, CGMA

Lance Turgeon is a partner in Wipfli's Bedford office and specializes in providing tax and advisory services for both profit and nonprofit organizations and individuals. He has worked in public accounting since 1995 and leverages his knowledge and experience to help clients reach their goals. Lance specializes in nonprofits, including membership organizations, and labor unions, health and welfare employee benefit plans, and self-insured workers' compensation trusts.



## **Matt Storlie**

Senior Manager, Forensic  
& Litigation Services, CFE,  
CIDA

With over 30 years of experience in business and accounting, fraud examinations, data analysis, internal audit, and IT systems, Matt Storlie assists clients with forensic services, internal investigations, computer forensics, e-discovery and litigation readiness, and fraud risk assessments. As one of the firm's subject matter experts on data analytics, he utilizes his deep experience with IT systems, internal controls, and data analytics to develop proactive, risk-based anti-fraud models and programs, and is a certified data analyst of IDEA® software.

## 4. UNDERSTANDING OF WORK TO BE PERFORMED

### UNDERSTANDING YOUR NEEDS

The Fresno EOC Board of Commissioners are seeking a forensic accounting engagement to identify, quantify, and address any irregularities related to contracting, purchasing, procurement, standard operating procedures, policies, regulations, and other financial activities, both past and present, for each of the areas below:

1. Revenue and spending for the Administration budget during calendar years 2023- 2024,
2. Transit Systems program during calendar years 2023-2024,
3. Food Services program during calendar years 2023-2024,
4. Head Start 0 to 5 program during calendar years 2023-2024,
5. Pension and Health Insurance Fund to determine any negative employee impact, specifically:
  - a. Pension contributions are completed properly and timely during calendar years 2023-2024, and
  - b. The Health Insurance Reserves are adequate, where employees are protected at all times.

Following the completion of the forensic engagement, a written report communicating all discovered abnormal financial activity, its quantification, cause and consequences shall be issued.

Based on the leadership needs and complexities of this recruitment, Wipfli has designed the following approach.

### COLLECTION OF DATA AND ANALYSIS

In collaboration with the Fresno EOC Internal Audit Office staff, Wipfli will provide a comprehensive list of documents and files necessary to complete the analysis, as well as a method to securely share documents. Assuming Fresno EOS Internal Audit Office staff can collect and share the requested documents in a timely manner, travel would be unnecessary; thus, reducing engagement costs.

Once data is received, Wipfli will analyze and identify administrative spending categories for calendar years 2023 and 2024, cross-check collected data with records and bank statements and verify the accuracy of reported figures. Wipfli will then conduct revenue and spending trends over the two years to identify any significant deviations or anomalies.

The forensic analysis of the Transit Systems program for the calendar years 2023-2024 will involve a meticulous examination of financial records, operational data, and compliance reports to ensure financial integrity and operational efficiency. Initially, all pertinent documents such as budget statements, expenditure records, and revenue reports will be gathered. This will be followed by a thorough analysis of spending categories, cross-verification of data with bank statements, and identification of any discrepancies or misallocations. Attention will be given to ensuring that all expenditures align with relevant policies and regulations, and unauthorized transactions will be flagged for further investigation. Additionally, the analysis will assess the effectiveness of procurement practices and vendor contracts within the Transit Systems program. Trends in revenue and expenditure will be scrutinized to detect any significant deviations or anomalies over the two-year period.

For the Food Services program in 2023-2024, the objective is to ensure its financial integrity. The steps involve gathering financial records, budget reports, and expenditure details for the specified period. Additionally, data on meal counts, reimbursement rates, and funding sources will be collected. The cost per meal and overall program costs will be analyzed and compared with the reimbursement rates and funding received. Furthermore, the efficiency of the food service operations, including procurement practices and vendor contracts, will be evaluated. Compliance with federal and state nutrition program regulations will be ensured, and any discrepancies in meal counts and reimbursements will be checked.

For the Head Start 0 to 5 program in 2023-2024, the focus is on assessing the financial management and program effectiveness. This process begins with obtaining budget reports, financial statements, and expenditure records for the said period. Data on enrollment, attendance, and program outcomes will also be collected. The revenue sources and expenditure patterns will be analyzed to identify any financial discrepancies or mismanagement. The effectiveness of the program in achieving its goals will be assessed alongside a review of staff qualifications and training records. Compliance with federal Head Start regulations will be ensured, and any issues related to program implementation and funding use will be checked.

The objective for the Pension and Health Insurance Fund in 2023-2024 is to ensure the proper management of pension contributions and health insurance reserves, thus protecting employee benefits. Records of pension contributions and health insurance reserves for the specified period will be obtained, along with data on employee enrollments and benefit claims. The accuracy and timeliness of pension contributions will be verified to ensure compliance with pension fund regulations. The adequacy of health insurance reserves will be assessed to ensure they are sufficient to cover employee claims. Any risks related to fund management and employee benefits will be identified, and the impact of these risks on employees will be assessed.

Wipfli will compile a detailed report outlining the findings and quantifying any irregularities identified during the analysis. The report will assess the causes and consequences of these irregularities, providing a thorough examination of the financial and operational controls within

the program. This comprehensive report will include detailed explanations of any discrepancies found, as well as an evaluation of the factors contributing to these issues, including any trends in revenue and expenditures detected that signal significant deviations or anomalies over the specified period. The report will cover various aspects of the programs under review, including administrative spending, procurement practices, vendor contracts, and compliance with relevant policies and regulations. Additionally, the report will highlight any unauthorized or misallocated funds and scrutinize the effectiveness of financial management practices. The final report will be shared with the client, ensuring a clear understanding of the findings and the overall financial integrity and operational efficiency of the programs.

Wipfli will remain in contact with Fresno EOC to provide updates as needed throughout this process.

Should Fresno EOC deem it appropriate, Wipfli Forensic Leadership will travel to present the findings and report in person. Travel time and actual direct expenses, if incurred, will be billed in addition to the standard fees.

## PROJECT APPROACH

Given the broad-based concerns with the Administration budget, Pension and Health Insurance Fund, and the Transit Systems, Food Services, and Head Start 0 to 5 programs, Wipfli recommends a phased approach to the engagement. Structuring the engagement in Phases allows us to scale and direct our work in areas that will be of greatest benefit to you building on the work from earlier Phases. Under this approach, our Phase I services would include the following:

1. Extraction of select data from Fresno's Blackbaud Financial Edge, ADP, and Coupa systems for the period of January 1, 2023, through December 31, 2022. Data to be extracted will likely include, but not limited to, general ledger transactions, cash disbursements, vendor master file, accounts payable transactions, and payroll master file.
2. Obtain copies of relevant standard operating procedures, policies, or other process documentation for the relevant programs and areas of concern.
3. Obtain copies of key contracts and reports related to the Pension and Health Insurance Fund.
4. Perform preliminary analysis of all documents obtained.
5. Perform preliminary data analysis of extracted data.
6. Provide a verbal report communicating the Phase I scope of work, analysis performed, key findings.

At that time, we will also communicate to you our recommendations for additional phase(s) of services, if any, including the type and description of the recommended services, the nature of assistance and access to information we will require from you, the premises where the work will

be performed, the estimated commencement and completion dates for the services, if applicable, the consultants to be assigned, the deliverables and any relevant work product acceptance criteria, and the anticipated fees and out-of-pocket expenses. Other elements may be included if appropriate under the circumstances. Any additional phase of services would only be provided upon written agreement between you and Wipfli. Based on our experience, we anticipate the fees to perform the Phase I services described above will not exceed \$24,000.

Under this approach, we anticipate our Phase II services may potentially include, but not be limited to, subject to prior agreement with you, the following:

1. Detailed analysis of Administrative and program budgeting, contracting, spending, and compliance with established processes, including walkthrough interviews with key business process owners.
2. Analysis of a judgmental sample of all expenditures of the identified programs. Analysis will include, but is not limited to, analysis for compliance with established processes and procedures, as well as for reasonableness with established program budgets, analysis of required supporting documentation for the particular program, etc.
3. If agreed to, perform advanced data analytics on expenditures to analyze anomalies or specific concerns.
4. Analysis of procurement files and processes.

Upon completion of the agreed upon Phase II services, a verbal report would be provided with our findings and recommendations for additional work, if any, to address any applicable questions or concerns of the agency

Fees for the services to be performed on your behalf will be based upon the actual time incurred at a blended hourly rate, plus out-of-pocket materials and miscellaneous expenses, if any. Our current blended rate is \$345 per hour for this type of engagement. We will also charge our actual direct travel expenses (if any) plus a technology and administration fee equal to six percent (6%) of our professional fees. Our fees and expenses may be billed as work progresses, and progress billings may be submitted. We expect payment of our billings within 30 days after submission.

The proposed fees are computed on the assumption that we do not encounter extraordinary circumstances which would cause a material extension of normal procedures beyond our control or knowledge. If such were the case, we would consult with you before performing additional procedures.

## TIMELINE

	Project Phase	Week 1	Week 2	Week 3	Week 4	Week 5	Week 6	Week 7	Week 8	Week 9	Week 10
Phase 1	Kickoff meeting, provide document request list, set up ShareFile, collection and secure transfer of documents.	Green	Green								
	Preliminary analysis and data analytics.		Blue	Blue	Blue						
	Review of policies and procedures.		Orange	Orange	Orange						
	Verbal report of findings.				Yellow	Yellow					
Phase 2	Analysis of each area of concern.					Purple	Purple	Purple	Purple		
	Prepare a draft report with exhibits.								Dark Blue	Dark Blue	
	Review draft report with Fresno EOC.									Yellow	
	Finalize Report and present to Fresno EOC Board of Commissioners.										Light Orange

## 5. CERTIFICATION

See following pages for certification.

## CERTIFICATIONS

On behalf of the Bidder:

- A. The individual signing certifies authorization to enter into agreements/contracts on behalf of the Bidder.
- B. The individual signing certifies that the Bidder is not involved in any agreement to pay money or other consideration for the execution of this agreement, other than to an employee of the Bidder.
- C. The individual signing certifies that the prices in this proposal have been arrived at independently, without consultation, communication, or agreement, for the purpose of restricting competition.
- D. The individual signing certifies that the prices quoted in this proposal have not been knowingly disclosed by the Bidder prior to an award to any other Bidder or potential Bidder.
- E. The individual signing certifies that there has been no attempt by the Bidder to discourage any potential Bidder from submitting a proposal.
- F. The individual signing certifies that the Bidder, if awarded this agreement/contract agrees to not discriminate against any employee in the performance of this agreement/contract, or against any applicant for employment in the performance on this agreement/contract because of race, religion, color, national origin, ancestry, physical handicap, medical condition, marital status, age, gender, or sexual orientation. These requirements shall apply to, but not limited to, the following: employment, upgrading, demotion or transfer, rates of pay or other forms of compensation; and selection for training, including apprenticeship and certifies compliance with: (a) Federal Executive Order 11246, as amended by Executive Order 11375 relating to equal employment opportunity; (b) Title VI and Title VII of the Civil Rights Act of 1964, as amended; (c) Rehabilitation Act of 1973; as amended; (d) Title 41 Code of Federal Regulations, Chapter 60, (e) providing a Drug Free Workplace, and (f) American with Disabilities Act of 1990, as amended.
- G. The individual signing certifies that the Bidder is a properly licensed certified public accountant with the California Board of Accountancy.
- H. The individual signing certifies that the Bidder meets the independence standards of the *Government Auditing Standards - Standards for Audit of Governmental Organizations, Program, Activities, and Functions*, commonly known as the "Yellow Book."
- I. The individual signing certifies awareness and will comply with the GAO Continuing Education Requirement of eighty (80) hours of continuing education every two years; and that twenty-four (24) hours of the eighty (80) hours of education will be in subjects directly related to the government environment and to government auditing for individuals.
- J. The individual signing certifies awareness and compliance with GAO requirement of an external quality control (peer) review at least once every three years.
- K. The individual signing certifies that the following publications, including but not limited to, relative to the proposed audits have been read and understood.
  - 1. *Government Auditing Standards - Standards for Audit of Governmental Organizations, Program, Activities, and Functions* (Yellow Book)
  - 2. *Guidelines for Financial and Compliance of Federally Assisted Programs* (Red Book)
  - 3. *Compliance Supplement for Single Audits of State and Local Governments* (Green Book)

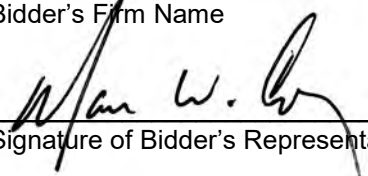
4. Department of Health and Human Services 45 CFR Part 74 & Part 92 7-CFR, Part 226.8
5. 2 CFR 215, "Uniform Administrative Requirements for Grants and Agreements with institutions of Higher Education, Hospitals, and Other Nonprofit Organizations"
6. 2 CFR 230, "Cost Principles for Nonprofit Organizations"
7. *A Guide for Nonprofit Organizations: Cost Principles and Procedures for Establishing Indirect Cost and Other Rates for Grants and Contract with the Department of Health and Human Services*
8. 2 CFR 200 Subpart F, "Subpart Requirements"
9. *Audits of Certain Nonprofit Organizations* (AICPA Audit Guide)
10. Job Training Partnership Act (P.L. 97-300)
11. Single Audit Act
12. Education Code Sections 99245
13. Title I (P.L. 92-512)
14. P.U.C. See 99245
15. California Administration Code See 6664
16. Title III, Older Americans Act 1965
17. P.L. 94-385, Title IV, Section 411
18. California Department of Social Services Manual of Policies and Procedures, Section 10-200 & 10-203
19. Audit Guide for Auditors of Child Development Programs
20. (HHS) Guidelines for Audits of Federal Awards to non-profit organizations (1989)
21. OASMB-5 Guide for Non-profit Organizations: Cost principles and procedures for establishing indirect cost and other rates FPR grants and contracts with the Department of Health and Human Services
22. Transportation Development Act (CAL-TRANS)
23. 20 CFR 626-638
24. 41 CFR 29-70-102
25. School Age Child Care funding terms and conditions
26. Women, Infants, & Children program manual
27. Department of Community Services & Development's Supplemental Audit Guide
28. OHDS Grants Administration Manual
29. Chapter I-430 HHS Grants Administration Manual
30. AICPA Professional Standard. Acts Discreditable Rule 1.400.055
31. Standards and Procedures for Audits of California K-12 Local Educational Agencies
32. Employee Retirement Income Security Act of 1974.
33. 10 CFR Part 440 – DOE's Weatherization Assistance Program
34. Uniform Guidance 2 CFR Part 200 ("Super Circular")

- M. The individual signing certifies that all of the information in this Request for Proposal has been read and understood.
- N. The individual signing certifies that the Bidder or any individual to be assigned to the audits does not have a record of substandard audit work. If the Bidder or any individual to be assigned to the audits has been found in violation of any state or AICPA professional standards, this information must be disclosed on a separate sheet of paper and attached to this certification.

Dated this 20th day of February, 2025.

Wipfli LLP

Bidder's Firm Name



Signature of Bidder's Representative

Marc W. Courey, Director-Forensic Services

Printed Name and Title of Individual Signing

## 6. PROFESSIONAL PROFILES



## Marc Courey

Director, Forensic Services, CPA/CFF, JD, LLM, CFE, CICA, CCEP, CIA  
(Pronouns: he/him/his)

Minneapolis office  
651 766 2849  
mcourey@wipfli.com

wipfli.com

**Marc Courey** is a director and leader of Wipfli's forensic investigation service line. He has more than 25 years of diverse experience assisting all types of clients, including public and privately held for-profit companies, nonprofits, tribal and governmental entities and individuals. Marc coordinates service delivery to clients for internal investigations dealing with allegations of fraud, waste and abuse, incident response, internal controls, regulatory compliance and enforcement engagements, Sarbanes-Oxley compliance, development and implementation of e-discovery and litigation preparedness, and risk assessments.

### Certifications

- Certified Public Accountant
- Certified in Financial Forensics
- Certified Fraud Examiner
- Certified Internal Controls Auditor
- Certified Compliance and Ethics Professional
- Certified Internal Auditor

### Professional memberships and activities

- American Institute of Certified Public Accountants (AICPA) - Member
- Minnesota Society of Certified Public Accountants (MNCPA) - Member
- American Bar Association (ABA) - Member
- Minnesota State Bar Association (MSBA) - Member
- State Bar of South Dakota - Member
- Admitted to the U.S. District Court, District of Minnesota
- Hennepin County Bar Association (HCBA) - Member
- Association of Certified Fraud Examiners (ACFE) - Member
- International Association of Financial Crimes Investigators (IAFCI) - Member
- The Institute for Internal Controls - Member
- Association of Record Managers and Administrators (ARMA) - Member
- Society of Corporate Compliance and Ethics (SCCE) - Member
- The Institute of Internal Auditors (IIA) - Member
- ACFE, Twin Cities Chapter - Member, past president and treasurer

### Industries

- Nonprofit, government and education
- Tribal government and gaming
- Manufacturing and construction

### Services

- Fraud investigation and dispute services

**WIPFLI**

- Forensic Services
- Internal controls

### Specialties

- Forensic investigations into allegations of fraud, waste or abuse.
- Assessing and improving internal controls, particularly for internal or external fraud risks.
- Internal control

### Education

William Mitchell College of Law

- Master of laws (taxation)
- Juris Doctor

University of Minnesota-Minneapolis

- Bachelor of science degree in business (management information systems)



## Carly Jacobson

Manager

### Certifications:

Certified Internal Auditor  
Certified Fraud Examiner  
Certification in Risk Management Assurance

Madison office  
608 661 2614  
cjacobson@wipfli.com

wipfli.com

Carly Jacobson focuses primarily on providing forensic accounting, litigation consulting, and fraud investigation services. Having worked in the field of accounting and internal audit since 2003, she has worked extensively in both the public and private arenas and leverages this experience to assist insurance professionals and attorneys with calculating financial damages in matters involving business interruption, employee dishonesty and misappropriation, and measurement of damages related to fraud/fidelity and other types of litigation support matters.

Carly has testified as a qualified expert in state and federal courts in matters of forensic accounting and fraud examination. She also has been involved in the preparation of expert accounting evidence for use in arbitration, mediation, and trial and has provided deposition consultation for attorneys on a variety of matters. Carly has assisted at the International Association of Defense Counsel's annual Trial Academy as a mock expert witness related to damages.

### Specializations

- Insurance:
  - Financial lines
  - Crime and fidelity
  - Liability
  - Personal injury/fatal accident
  - Property
  - Business interruption (BI)/contingent BI
  - Extra expense
  - Property damage
- Legal:
  - Fraud investigations
  - Insurance litigation
  - Extra expense
  - Loss of profits
  - Personal injury/fatal accident

### Past experience

- Staff and senior auditor with a Big Four firm
- Senior internal auditor with a pharmaceutical company
- Staff, senior, supervisor, and manager at an international forensic accounting firm

### Professional memberships and activities

**WIPFLI**

- The Institute of Internal Auditors (IIA) - Member
- Association of Certified Fraud Examiners (ACFE) - Member
- National Society of Professional Insurance Investigators (NSPII) - Member and chapter treasurer

## Education

Indiana University

- Bachelor of arts degree in mathematics
- Master of professional accountancy degree in accounting assurance risk management



## Dru Carney

Manager,  
MBA, CFE, CFCI, CCFI

Green Bay office  
920 662 2915  
dru.carney@wipfli.com

wipfli.com

Dru Carney joined Wipfli after a successful career in law enforcement, where he was a lead investigator and member of the major crimes task force. He currently focuses on investigating suspected fraud, providing expert advice and guidance to clients, and potentially reducing fraud by improving internal controls and decreasing fraud risks.

### Specializations

- Fraud investigations
- Financial investigations
- Internal control examination

### Past experience

- Sixteen years in law enforcement
- Security manager for the 415th Civil Affairs Battalion

### Professional memberships and activities

- Association of Certified Fraud Examiners (ACFE), Greater Chicago Chapter - Member
- ACFE, Milwaukee Chapter - Member
- American Institute of Certified Public Accountants (AICPA) - Member
- International Association of Financial Crimes Investigators (IAFCI) - Member
- The Institute of Internal Auditors, Fox Valley/Central Wisconsin Chapter - Member

### Certifications

- Certified Fraud Examiner
- Certified Financial Crimes Investigator
- Certified Cryptocurrency Forensic Investigator
- Certified Workplace Violence Prevention Instructor
- Certified Active Shooter Instructor

### Education

Southern New Hampshire University

- Master of business administration degree in forensic accounting

Kalamazoo Valley Regional Police Academy

- Police Academy/Criminal Justice

Lake Superior State University

- Bachelor of science degree in political science/pre-law



## Brett Merkel

Senior Consultant, CPA,  
CFE

Kalispell office  
406.752.5225  
[brett.merkel@wipfli.com](mailto:brett.merkel@wipfli.com)

[wipfli.com](http://wipfli.com)

[Brett Merkel](#) is a senior consultant with Wipfli. He has over 20 years of public accounting experience. He currently focuses on investigating suspected fraud, providing expert advice and guidance to clients, and potentially reducing fraud by improving internal controls and decreasing fraud risks. Previously, Brett worked as a Controller for Montana's largest credit union. In that position, he was responsible for management of the general ledger, the month and year-end closing process, risk management functions, and the preparation of annual financial statements. Before that, Brett worked for twelve years at a large Audit and Advisory firm performing audits, which also included SEC filers. In addition to his expertise in the finance and auditing field, Brett has vast experience in performing accounting services for our Casino and Tribal Government clients which includes audit preparation services.

### Specializations

- Forensic investigations
- Internal control examination
- Tribal governments
- Tribal casinos
- Audit preparation

### Professional memberships and activities

- American Institute of Certified Public Accountants (AICPA)

### Certifications

- Certified Public Accountant
- Certified Fraud Examiner

### Education

- Indiana University – Bloomington, Indiana
- Bachelor of Science in Accounting



## Amy Branson

Specialist II,  
Paralegal, CFCI

Eau Claire, WI office  
715 858 6680  
amy.branson@wipfli.com

[wipfli.com](http://wipfli.com)

[Amy Branson](#) is a member of Wipfli's forensic and litigation services team where she focuses on financial forensic investigations into allegations of fraud, waste and abuse and litigation consulting engagements. Amy has over 15 years of experience in providing legal support services and is attuned to the legal requirements of various areas of law. Amy began her Wipfli career in 2020 with the Risk Management and Legal team where she managed firm litigation and internal legal matters.

### Specializations

- Reactive fraud and forensic investigations
- Proactive fraud risk assessments
- Internal control assessments
- Litigation support consulting

### Certifications

- Certified Financial Crimes Investigator
- Paralegal
- Notary Public

### Past Experience

- Ten years working for County Government
- Transactional legal experience

### Education

Chippewa Valley Technical College

- Associate Degree in Paralegal



## Mary Bredeck

*Audit Partner, CPA*

Minneapolis office  
952 548 3478  
[mbredeck@wipfli.com](mailto:mbredeck@wipfli.com)

[wipfli.com](http://wipfli.com)

[Mary Bredeck](#) has been with Wipfli LLP since 2007. She is a partner in the manufacturing practice where she coordinates audit, review and compilation engagements and provides a wide range of technical accounting services to the firm's clients. In addition, she leads the employee benefit plan audit practice.

### Specializations

- Manufacturing, distribution, retail and service industry experience
- Automobile dealership industry experience
- Full- and limited-scope audit services for company-sponsored employee benefit plans

### Professional memberships and activities

- American Institute of Certified Public Accountants (AICPA) - Member
- Minnesota Society of Certified Public Accountants (MNCPA) - Member

### Education

College of St. Benedict

- Bachelor of arts degree in accounting



## Lance Turgeon

*Partner, CPA, CGMA*

Bedford office  
603 627 3838  
[lance.turgeon@wipfli.com](mailto:lance.turgeon@wipfli.com)

[wipfli.com](http://wipfli.com)

[Lance Turgeon](#) is a partner in Wipfli's Bedford office and specializes in providing tax and advisory services for both profit and nonprofit organizations and individuals. He has worked in public accounting since 1995 and leverages his knowledge and experience to help clients reach their goals.

### Specializations

- Nonprofits including membership organizations and labor unions
- Health and welfare employee benefit plans
- Self-insured workers' compensation trusts
- Long-term care facilities

### Past experience

- Co-managing partner at Howe, Riley & Howe, PLLC, which merged with Wipfli on January 1, 2019

### Professional memberships and activities

- American Institute of Certified Public Accountants (AICPA) - Member
- New Hampshire Society of Certified Public Accountants (NHSCPA) - Member
- Winnisquam Regional School District - Budget committee member

### Education

Southern New Hampshire University

- Bachelor of science degree in accounting

University of New Hampshire

- Master of business administration degree



## Matt Storlie

Senior Manager,  
CFE, CIDA  
Forensic &  
Litigation Services

Minneapolis office  
651.556.2236  
[matt.storlie@wipfli.com](mailto:matt.storlie@wipfli.com)

[wipfli.com](http://wipfli.com)

With nearly 30 years of experience in business and accounting, fraud examinations, data analysis, internal audit, and IT systems, [Matt Storlie](#) assists clients with forensic services, internal investigations, computer forensics, e-discovery and litigation readiness, and fraud risk assessments. As one of the firm's subject matter experts on data analytics, he utilizes his deep experience with IT systems, internal controls, and data analytics to develop proactive, risk-based anti-fraud models and programs, and is a certified data analyst of IDEA® software.

### Specializations

- Reactive forensic investigations
- Proactive fraud risk mitigation
- Litigation and valuation support
- Data analysis and automation
- Internal audit and risk management

### Past experience

- Fraud analytics leadership position for a local pharmacy benefits firm
- Forensic accounting positions with local and regional CPA firms
- Data analysis leadership position with a Big Four CPA firm
- Risk advisory leadership position with a regional CPA firm
- Principal internal auditor for a local academic health center
- Senior data analyst and internal auditor for a local Fortune 100 retailer

### Professional memberships and activities

- Association of Certified Fraud Examiners (ACFE) - Member
- ACFE, Twin Cities Chapter - Former Board President
- The Institute of Internal Auditors (IIA) - Member
- IIA, Twin Cities Chapter - Member and speaker
- MinneAnalytics - Member and speaker

### Certifications

- Certified Fraud Examiner (CFE)
- Certified IDEA® Data Analyst (CIDA)

### Awards

- 2020 CaseWare IDEA® User of Excellence Award Winner

### Education

Iowa State University

- Bachelor of business administration degree in accounting

February 27, 2025

Brian Angus, Interim CEO  
Fresno Economic Opportunities Commission  
1920 Mariposa Street, Suite 330  
Fresno, California 93721

Re: Fresno EOC Forensic RFP Proposal Amendment

Dear Mr. Angus,

To further clarify our total cost for our proposed services, we are submitting this amendment with a total project cost not-to-exceed \$123,250. Our scope of services are as follows:

**Phase I, as proposed (no changes for original proposal):**

1. Extraction of select data from Fresno's Blackbaud Financial Edge, ADP, and Coupa systems for the period of January 1, 2023, through December 31, 202, Data to be extracted will likely include, but not limited to, general ledger transactions, cash disbursements, vendor master file, accounts payable transactions, and payroll master file.
2. Obtain copies of relevant standard operating procedures, policies, or other process documentation for the relevant programs and areas of concern.
3. Obtain copies of key contracts and reports related to the Pension and Health Insurance Fund.
4. Perform preliminary analysis of all documents obtained.
5. Perform preliminary data analysis of extracted data.
6. Provide a verbal report communicating the Phase I scope of work, analysis performed, key findings.

**Phase II, as follows:**

1. Detailed analysis of Administrative and program budgeting, contracting, spending, and compliance with established processes, including walkthrough interviews with key business process owners.

2. Analysis of a judgmental sample of all expenditures of the identified programs. Analysis will include, but is not limited to, analysis for compliance with established processes and procedures, as well as for reasonableness with established program budgets, analysis of required supporting documentation for the particular program, etc.
3. If agreed to, perform advanced data analytics on expenditures to analyze anomalies or specific concerns.
4. Analysis of procurement files and processes.
5. Wipfli will conduct an analysis of the Health and Welfare plan. The suggested procedures we would conduct would include:
  - a. Conduct an analysis of any claims reserves recorded in the books, including a claims lag and a comparison to what was booked. Document whether the majority of the claims are paid out within 90 days.
  - b. Testing of claims through sampling by utilizing a database of claims and tying out the transactions to the trial balance.
  - c. Review the SOC 1 for the third-party administrator.
  - d. Conduct an analysis of the average claims paid per employee to identify any trends.
  - e. Test the stop loss coverage against large claims to determine if they are being reimbursed.
  - f. Analyze the timeline on reimbursements.

Sincerely,

*Wipfli LLP*

**BOARD OF COMMISSIONERS MEETING**

<b>Date:</b> March 17, 2025	<b>Program:</b> Internal Audit
<b>Consent Agenda Item #:</b> 9_7	<b>Director:</b> Darlene Trujillo
<b>Subject:</b> Head Start Agreed Upon Procedures Report	<b>Officer:</b> Brian Angus

**Recommended Action**

The Audit Committee recommends acceptance of the Independent Accountant’s Report on Agreed Upon Procedures (AUP) for the Head Start program for the fiscal years ended December 31, 2023 and 2024.

**Background**

This item was presented during the February 27, 2025, Audit Committee meeting.

In response to the letter from the Office of Head Start, Region IX, dated October 28, 2024, our external auditor, Hudson and Company, Inc. was engaged to review expenses incurred under the Head Start grant for fiscal years ending December 31, 2023, and December 31, 2024. The purpose of the review was to assess the allowability and proper allocation of expenses under the federal award and to identify any late or unpaid invoices.

The AUP report was completed by Hudson and Company on February 11, 2025. As part of the review, a sample of 60 personnel and 60 non-personnel expenses was selected for each fiscal year. The audit findings identified 34 late-paid invoices and four personnel expense exceptions

**Fiscal Impact**

The audit fees will be billed at the hourly rates stipulated in the ongoing contract with Hudson and Company.

**Conclusion**

Acceptance of this report documents the Board’s oversight and fulfills the fiscal requirements outlined by the Office of Head Start, Region IX.

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**

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**INDEPENDENT ACCOUNTANTS' REPORT  
ON  
AGREED UPON PROCEDURES**

**HEAD START ALLOWABILITY  
AND  
COST ALLOCATION METHODOLOGY**

**FOR THE YEARS ENDED  
DECEMBER 31, 2023 AND 2024**



**INDEPENDENT ACCOUNTANTS' REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Commissioners  
Fresno Economic Opportunities Commission

We have performed the procedures enumerated below on the evaluation of the allowability and appropriate allocation of obligations made under the Fresno Economic Opportunities Commission (Fresno EOC) Head Start federal award of Fresno EOC for the years ended December 31, 2023 and 2024. The Fresno EOC's management is responsible for the allowability and appropriate allocation of obligations made under the Fresno EOC Head Start federal award that were specified and agreed to by the Office of Head Start pertaining to the Fresno EOC.

The Fresno EOC has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of ensuring that Head Start funds and personnel time are used solely for Head Start purposes and comply with federal requirements and organizational policies. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

Our procedures and associated findings are as follows:

***Procedures Performed:*** Sixty personnel and sixty non-personnel Head Start expenses were selected for both the years ended December 31, 2023 and 2024. Non-personnel expenses were selected from the population of expenses \$5,000 or greater. Personnel expense testing selections were split between professional staff and management/administrative personnel. The expenses were tested as enumerated below.

1. Review and evaluate the proper allocation of costs is in accordance with the Fresno EOC Cost Allocation Plan and Head Start federal regulations and verify the proper distribution of both direct and indirect costs are in alignment with federal regulations.

**Findings:** No exceptions were noted during the cost allocation testing of non-personnel expenses charged to the Head Start grant. In review of proper cost allocation in accordance with the Fresno EOC Cost allocation Plan and Head Start federal regulations, we noted improper cost allocation in 2 of the 120 personnel expenses tested within the fiscal years ending December 31, 2023 and 2024. One of the two exceptions resulted in the Head Start grant being allocated more of the personnel expense being tested than the cost allocation plan should have allowed and one exception resulted in the Head Start grant being allocated less of the personnel expense being tested than the cost allocation plan should have allowed. See attachment B for the list of exceptions noted.

2. Assess the allowability of both personnel and non-personnel expenses charged to the Head Start grant.

**Findings:** No exceptions were noted as a result of these procedures related to non-personnel expenses. See improper cost allocation for several personnel expenses as noted in procedure 1. During our procedures, In review of the Head Start Act, Head Start Program Performance Standard, and the Fresno EOC's Accounting Policies and Procedures Manual, professional staff were tested to ensure each staff selected had the required annual Professional Development Plan on file and that all personnel requiring professional development obtained the necessary fifteen hours of professional development during the years ended December 31, 2023 and 2024. During our testing of 120 personnel expenses, one professional staff personnel was identified who provides in-class instruction or performs teacher-child interactions that was not in compliance with the Head Start Early Learning Outcomes Framework that requires an annual Professional Development Plan. During our testing of 120 personnel expenses, one center-based teacher, assistant teacher or family childcare provider was identified that provides direct services to children but did not have the required fifteen hours of professional development noted within the Head Start Act 1302.92(b)(1) Training and Professional Development that requires the high-quality, sustained, intensive and classroom-focused professional development hours per year. See attachment B for the list of exceptions noted.

3. Identify any late or unpaid invoices related to Head Start expenses.

**Findings:** During our review to identify any late or unpaid invoices related to Head Start expenses, we noted 34 of our 120 selections selected during the years ended December 31, 2023 and 2024 were paid later than 30 days from the invoice receipt date which violates the Head Start Program Performance Standards and Fresno EOC Accounting Policies and Procedures. See attachment A for the list of invoices found to be paid late.

We were engaged by the Fresno EOC to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the allowability and appropriate allocation of obligations made under the Fresno EOC Head Start federal award that were specified and agreed to by the Office of Head Start pertaining to the Fresno EOC. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Fresno EOC and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Board of Commissioners and management of the Fresno EOC and is not intended to be, and should not be, used by anyone other than these specified parties.

HUDSON & COMPANY, INC.



Fresno, California  
February 11, 2025

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
ATTACHMENT A  
LATE PAID INVOICES FOUND DURING THE YEARS ENDED DECEMBER 31, 2023 AND 2024**

<b>Number</b>	<b>Program</b>	<b>Account #/ Name</b>	<b>Account</b>	<b>Date</b>	<b>Reference</b>	<b>Amount</b>
1	Head Start	01-5108 (CONTRACT SERVICES - FUSD)	33337-1696	1/30/2023	FRESNO UNIFIED SCHOO-April 2023	\$ 124,027.50
2	Head Start	01-5108 (CONTRACT SERVICES - FUSD)	33406-2202	12/30/2023	FRESNO UNIFIED SCHOO-May 2023	\$ 124,027.50
3	Head Start	01-5108 (Contract Services)	34246-813	3/10/2023	FRESNO UNIFIED SCHOO-Dec2023	\$ 103,840.48
4	Head Start	01-5445 (PLAYGROUND APPARATUS)	33118-4486	5/3/2023	NORTHERN CALIFORNIA -23138	\$ 75,607.81
5	Head Start	01-5108 (CONTRACT SERVICES - FUSD)	33930-1626	8/31/2023	FRESNO UNIFIED SCHOO-Aug2023	\$ 68,554.88
6	Head Start	01-5707 (CLASSROOM FURNITURE)	33506-781	4/26/2023	LAKESHORE LEARNING M-523116042623	\$ 44,104.31
7	Head Start	01-5520 (COMPUTER SUPPLIES)	33506-2413	3/28/2023	GOVCONNECTION, INC.-74264922	\$ 30,569.86
8	Head Start	01-5522 (SOFTWARE LICENSES)	33291-213	4/30/2023	HATCH-0308583	\$ 15,972.00
9	Head Start	01-5450 (EQUIPMENT OVER \$5000)	32899-1283	8/31/2023	CROMER EQUIPMENT/GRA-30039514	\$ 15,451.22
10	Head Start	01-5111 (Contract Services - Facility Repair)	33118-3755	5/26/2023	VALLEY REMNANTS & RO-VR001181	\$ 14,940.49
11	Head Start	01-5792 (STAFF TRAINING)	33118-3743	5/22/2023	CHILDPLUS SOFTWARE-SO71154	\$ 9,592.00
12	Head Start	01-5108 (CONTRACT SERVICES - FUSD)	33118-2450	4/1/2023	VOUCHER - HEAD START-56271	\$ 5,059.06
13	Head Start	01-5108 (Contract Services - FUSD)	34849-3056	3/31/2024	FRESNO UNIFIED SCHOO-March2024	\$ 118,962.88
14	Head Start	01-5108 (Contract Services - FUSD)	35020-634	5/31/2024	FRESNO UNIFIED SCHOO-May2024	\$ 124,003.68
15	Head Start	01-5111 (CONTRACT SERVICES - FACILITY REPAIR)	35461-704	7/31/2024	MW CONSTRUCTION, INC-02 Sanger HS	\$ 19,374.88
16	Head Start	01-5170 (PROFESSIONAL SERVICES - CONSULTING)	35020-914	6/28/2024	HEARTLAND GRANT SOLU-511	\$ 6,400.00
17	Head Start	01-5210 (LICENSING FEES)	34185-379	1/1/2024	DEPARTMENT OF SOCIAL-LICENSE FEE-008	\$ 11,979.00
18	Head Start	01-5270 (UTILITIES - GAS / ELECTRIC)	35524-3336	9/24/2024	PACIFIC GAS & ELECTR-0168448253-0 092424	\$ 6,231.74
19	Head Start	01-5125 (CONTRACT SERVICES - OTHER)	34909-2267	5/31/2024	FRESNO COUNTY SUPERI-242339	\$ 12,501.60
20	Head Start	01-5520 (COMPUTER SUPPLIES)	35020-2021	5/9/2024	SEBASTIAN-103339*1	\$ 76,169.59
21	Head Start	01-5522 (SOFTWARE LICENSES)	35397-312	8/11/2024	MICROSOFT CORPORATIO-E0800T70X9	\$ 8,623.37
22	Head Start	01-5535 (OFFICE SUPPLIES)	35524-3550	10/24/2024	GOVCONNECTION, INC.-75828471	\$ 35,700.00
23	Head Start	01-5615 (INSURANCE - DEDUCTIBLE PAID)	34477-4678	2/16/2024	NONPROFITS INSURANCE-581521	\$ 25,000.00
24	Head Start	01-5125 (CONTRACT SERVICES - OTHER)	34849-4663	4/30/2024	FRESNO COUNTY SUPERI-242111	\$ 13,543.40
25	Head Start	01-5111 (CONTRACT SERVICES - FACILITY REPAIR)	34849-1618	5/15/2024	SANGER FENCE CO.-11057	\$ 29,950.00
26	Head Start	01-5760 (PROGRAM SUPPLIES - KITCHEN)	34679-6466	4/11/2024	J & E RESTAURANT SUP-288180	\$ 6,723.99
27	Head Start	01-5520 (COMPUTER SUPPLIES)	35182-616	8/12/2024	NORTHERN CALIFORNIA -23710	\$ 36,275.54
28	Head Start	01-5108 (CONTRACT SERVICES - FUSD)	34849-1616	4/30/2024	FRESNO UNIFIED SCHOO-April2024	\$ 124,003.68
29	Head Start	01-5111 (CONTRACT SERVICES - FACILITY REPAIR)	35115-1122	7/15/2024	BEAM AND COMPANY INC-19711	\$ 13,560.00
30	Head Start	01-5111 (CONTRACT SERVICES - FACILITY REPAIR)	35115-1120	7/15/2024	BEAM AND COMPANY INC-19711	\$ 10,000.00
31	Head Start	01-5792 (STAFF TRAINING)	35182-1872	7/29/2024	TIERRA LUNA ENGINEER-TLE080124	\$ 13,349.60
32	Head Start	01-5111 (CONTRACT SERVICES - FACILITY REPAIR)	35397-1321	8/31/2024	MW CONSTRUCTION, INC-01	\$ 131,746.87
33	Head Start	01-5445 (PLAYGROUND APPARATUS)	34849-2121	5/16/2024	KING KHAN DRILLING &-1110	\$ 64,725.00
34	Head Start	01-5522 (SOFTWARE LICENSES)	35397-343	8/11/2024	MICROSOFT CORPORATIO-E0800T70X9	\$ 34,493.47

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
ATTACHMENT B  
PERSONNEL EXPENSE EXCEPTIONS FOUND DURING THE YEARS ENDED DECEMBER 31, 2023 AND 2024**

<b>Employee ID#</b>	<b>Position/ Title</b>	<b>Deviations noted</b>	<b>Amount</b>
803	Teacher Assistant I	Did not meet 15 hours of professional development	NA
7822	Teacher I	Personnel expense was under-allocated to the Head Start grant	\$ (438.00)
4573	Quality Assurance Manager	Personnel did not have a Professional Development Plan	NA
7931	Teacher I	Personnel expense was over-allocated to the Head Start grant	\$ 276.88

**BOARD OF COMMISSIONERS MEETING**

<b>Date:</b> March 17, 2025	<b>Program:</b> Internal Audit
<b>Consent Agenda Item #:</b> 9_8	<b>Director:</b> Darlene Trujillo
<b>Subject:</b> 2025 Audit Engagement Letters	<b>Officer:</b> Brian Angus

**Recommended Action**

This is for informational purposes only and is intended to keep the Board informed on the status of the Agency audits.

**Background**

This item was presented during the February 27, 2025, Audit Committee meeting.

Hudson & Company, Inc 2025 Engagement Letters

As a matter of best practices, a request for proposal was issued to solicit bids for the performance of the Agency’s single audit for the fiscal year ending December 31, 2023, and program specific audits ending June 30, 2024. Hudson and Company was awarded this contract. This is the second year of a three-year contract that includes an optional two-year extension.

**Fiscal Impact**

The cost of the Agency’s single audit and program-specific audits are as follows:

- Single Audit - \$51,190
- School of Unlimited Learning - \$19,680
- State Child Care Programs - \$19,680
- Pension Plan - \$10,950
- 403(b) Plan - \$10,950

**Conclusion**

This is an informational item only.



February 18, 2025

To the Board of Commissioners  
Fresno Economic Opportunities Commission  
1920 Mariposa Mall, Suite 300  
Fresno, CA 93718

We are pleased to confirm our understanding of the services we are to provide for Fresno Economic Opportunities Commission (the Organization) for the year ended December 31, 2024.

### **Audit Scope and Objectives**

We will audit the financial statements of the Organization, which comprise the consolidated statement of financial position as of December 31, 2024, the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the disclosures (collectively, the “financial statements”). Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America (GAAS), and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor’s report on the financial statements.

- 1) Schedule of expenditures of federal awards.
- 2) Schedule of Grant Revenues and Expenditures – Local Conservation Corps Grant Program
- 3) Supplemental Statements of Revenue and Expenditures – CSD Contracts

The objectives of our audit 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 issue an auditors’ report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America , and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

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

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Organization or to acts by management or employees acting on behalf of the Organization. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, 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 for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning:

- Improper revenue recognition due to error or fraud.
- Compliance with significant grants, including federal awards.

Our audit of financial statements does not relieve you of your responsibilities.

### **Audit Procedures—Internal Control**

We will obtain an understanding of the Organization and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion.

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, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements.

Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Organization's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Organization's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the Organization's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

#### **Other Services**

We will prepare the Organization's federal and state information returns for the year ended December 31, 2024 for the IRS and California FTB based on information provided by you. We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the Organization in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statements, schedule of expenditures of federal awards, related notes, and tax services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to tax positions taken in the preparation of the information return, but management must make all decisions with regard to those matters.

You agree to assume all management responsibilities for the tax services, financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter the tax services provided and our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have evaluated the adequacy of our services and have reviewed and approved the results of the services, the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them.

Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

### **Responsibilities of Management for the Financial Statements and Single Audit**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported.

Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the Organization from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Organization involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the Organization complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards.

You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

#### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the Organization; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Hudson & Company, Inc. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a federal agency providing direct or indirect funding or its designee, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Hudson & Company, Inc. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by a federal agency providing direct or indirect funding or its designee. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

I am the engagement partner and I am responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately May 1, 2025 and to complete your information returns and issue our reports no later than August 15, 2025.

We estimate that our fees for the audit and other services and the preparation of the information returns for Fresno EOC will total \$51,190. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If the requested items are not available on the dates required or are not accurate, we will advise management. Additional time and costs may be necessary because of such unanticipated delays. Examples of situations that may cause our estimated fee to increase include:

- Significant delays in responding to our requests for information such as reconciling variances or providing requested supporting documentation (e.g., invoices, contracts, and other documents)
- Rescheduling our fieldwork
- Schedule disruption cause by litigation, financial challenges (going concern), loan covenants (waivers), etc.
- Identifying a significant number of proposed audit adjustments
- Schedules prepared by your personnel that do not reconcile to the general ledger
- Numerous revisions to information and schedules provided by your personnel
- Restating financial statements for accounting errors in the prior year
- Lack of availability of entity personnel during audit fieldwork

You also agree to compensate us for any time and expenses, including time and expenses of legal counsel, we may incur in responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings that we are asked to respond to on your behalf.

If any dispute arises among the parties, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under Rules for Professional Accounting and Related Services Disputes, before resorting to litigation. Costs of any mediation proceeding shall be shared equally by all parties.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the Rules of Professional Accounting and Related Services Disputes of the American Arbitration Association. Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that in the event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute decided in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

### **Reporting**

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Commissioners of Fresno Economic Opportunities Commission. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit.

Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,  
HUDSON & COMPANY, INC.



By: Kip Hudson, CPA

RESPONSE:

This letter correctly sets forth the understanding of the Fresno Economic Opportunities Commission.

Management signature: \_\_\_\_\_

Title: \_\_\_\_\_

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

Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

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



February 19, 2025

To the Board of Commissioners  
School of Unlimited Learning Fresno Economic Opportunities Commission  
1920 Mariposa Mall, Suite 330  
Fresno, CA 93721

We are pleased to confirm our understanding of the services we are to provide for School of Unlimited Learning Fresno Economic Opportunities Commission (the Organization) for the year ended June 30, 2025.

### **Audit Scope and Objectives**

We will audit the financial statements of the Organization, which comprise the statement of financial position as of June 30, 2025, the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America (GAAS), and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

- 1) Management's Discussion and Analysis
- 2) Organization Structure
- 3) Schedule of Budgetary Comparisons
- 4) Schedule of Average Daily Attendance
- 5) Schedule of Instructional Time
- 6) Schedule of Financial Trends and Analysis
- 7) Reconciliation of Annual Financial and Budget Report with Audited Financial Statements
- 8) Schedule of Expenditures of Federal Awards

The objectives of our audit 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 issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America, and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

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- Internal control over compliance related to the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* (K-12 Audit Guide) issued by the California Education Audit Appeals Panel and an opinion (or disclaimer of opinion) on compliance with regulations and the terms and conditions of the K-12 Audit Guide.

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

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of accounting records and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Organization or to acts by management or employees acting on behalf of the Organization. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, 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 for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning:

- Improper revenue recognition due to fraud or error.
- Violations of the K-12 Audit Guide.

Our audit of the financial statements does not relieve you of your responsibilities.

### **Audit Procedures—Internal Control**

We will obtain an understanding of the Organization and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. 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, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

### **Other Services**

We will assist in preparing the financial statements and related notes of the Organization in conformity with accounting principles generally accepted in the United States of America based on information provided by you. This nonaudit service does not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements and related notes previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation our assistance with the preparation of the financial statements and related notes and that you have evaluated the adequacy of our services and have reviewed and approved the results of the services, the financial statements, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

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

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements.

You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the Organization from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Organization involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the Organization complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

#### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Organization; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Hudson & Company, Inc. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the California Department of Education Audits & Investigations Division or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Hudson & Company, Inc. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the California Department of Education Audits & Investigations Division. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Kip Hudson is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to them. We expect to begin our audit on approximately August 15, 2025 and issue our reports by November 7, 2025.

We estimate that our fees for the audit and other services will be \$19,860. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter, and our fees will be adjusted accordingly. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If the requested items are not available on the dates required or are not accurate, we will advise management. Additional time and costs may be necessary because of such unanticipated delays. Examples of situations that may cause our estimated fee to increase include:

- Significant delays in responding to our requests for information such as reconciling variances or providing requested supporting documentation (e.g., invoices, contracts, and other documents)
- Rescheduling our fieldwork
- Schedule disruption cause by litigation, financial challenges (going concern), loan covenants (waivers), etc.
- Identifying a significant number of proposed audit adjustments
- Schedules prepared by your personnel that do not reconcile to the general ledger
- Numerous revisions to information and schedules provided by your personnel
- Restating financial statements for accounting errors in the prior year
- Lack of availability of entity personnel during audit fieldwork

If any dispute arises among the parties hereto, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under Rules for Professional Accounting and Related Services Disputes, before resorting to litigation. Costs of any mediation proceeding shall be shared equally by all parties.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the Rules of Professional Accounting and Related Services Disputes of the American Arbitration Association. Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that in the event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute decided in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

### Reporting

We will issue written reports upon completion of our audit of the Organization's financial statements. Our reports will be addressed to the Board of Commissioners of the Organization. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue reports, or we may withdraw from this engagement.

We will also provide a report (which does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Organization is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

HUDSON & COMPANY, INC.

A handwritten signature in blue ink that reads "Hudson + Company, Inc." The signature is written in a cursive, flowing style.

By: Kip Hudson, CPA

RESPONSE:

This letter correctly sets forth the understanding of the School of Unlimited Learning Fresno Economic Opportunities Commission.

Management signature: \_\_\_\_\_

Title: \_\_\_\_\_

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

Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

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



February 19, 2025

To the Board of Commissioners  
Fresno Economic Opportunities Commission State Child Care Programs  
1920 Mariposa Mall, Suite 330  
Fresno, CA 93721

We are pleased to confirm our understanding of the services we are to provide for Fresno Economic Opportunities Commission State Child Care Programs (the Organization) for the year ended June 30, 2025.

**Audit Scope and Objectives**

We will audit the financial statements of the Organization, which comprise the statement of financial position as of June 30, 2025, the related statements of activities, functional expenses, and cash flows for the year then ended, and the disclosures (collectively, the “financial statements”). Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America (GAAS), and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor’s report on the financial statements:

- 1) Combining Statement of Activities
- 2) Schedule of Expenditures by State Categories
- 3) Reconciliation of State Child Care Programs Expenditures
- 4) Reconciliation of CDE and GAAP Expenses Reporting
- 5) Schedule of Claimed Equipment Expenditures
- 6) Schedule of Claimed Expenditures for Renovations and Repairs
- 7) Schedule of Claimed Reimbursable Administrative Costs
- 8) Schedule of Claimed Reimbursable Start-Up Expenses
- 9) Audited Attendance and Fiscal Report Forms, including:
  - a) Audited Attendance and Fiscal Report for California State Preschool Programs
  - b) Audited Attendance and Fiscal Report for Child Development Programs
  - c) Audited Reserve Account Activity Report

The objectives of our audit 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 issue an auditor’s report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists.

Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

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

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Organization or to acts by management or employees acting on behalf of the Organization. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, 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 for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning :

- Improper revenue recognition.
- Accurate and proper grant reporting.

Our audit of the financial statements does not relieve you of your responsibilities.

### **Audit Procedures—Internal Control**

We will obtain an understanding of the Organization and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Organization's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

### **Other Services**

We will assist in preparing the financial statements and related notes of the Organization in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with the preparation of the financial statements and related notes and that you have evaluated the adequacy of our services and have reviewed and approved the results of the services, the financial statements, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

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

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

You are also responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the Organization from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Organization involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the Organization complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. The Organization is also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

#### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Organization; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Hudson & Company, Inc. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the California Department of Education Audits & Investigations Division or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Hudson & Company, Inc. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the California Department of Education Audits & Investigations Division. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Kip Hudson is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately August 15, 2025 and issue our reports by November 7, 2025.

We estimate that our fees for the audit and other services will be \$19,860. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement.

If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If the requested items are not available on the dates required or are not accurate, we will advise management. Additional time and costs may be necessary because of such unanticipated delays. Examples of situations that may cause our estimated fee to increase include:

- Significant delays in responding to our requests for information such as reconciling variances or providing requested supporting documentation (e.g., invoices, contracts, and other documents)
- Rescheduling our fieldwork
- Schedule disruption caused by litigation, financial challenges (going concern), loan covenants (waivers), etc.
- Identifying a significant number of proposed audit adjustments
- Schedules prepared by your personnel that do not reconcile to the general ledger
- Numerous revisions to information and schedules provided by your personnel
- Restating financial statements for accounting errors in the prior year
- Lack of availability of entity personnel during audit fieldwork

You also agree to compensate us for any time and expenses, including time and expenses of legal counsel, we may incur in responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings that we are asked to respond to on your behalf.

If any dispute arises among the parties hereto, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under Rules for Professional Accounting and Related Services Disputes, before resorting to litigation. Costs of any mediation proceeding shall be shared equally by all parties.

The Organization and accountant both agree that any dispute over fees charged by the accountant to the Organization will be submitted for resolution by arbitration in accordance with the Rules of Professional Accounting and Related Services Disputes of the American Arbitration Association. Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that in the event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute decided in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

### **Reporting**

We will issue a written report upon completion of our audit of the Organization's financial statements. Our report will be addressed to Board of Commissioners of the Organization. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue reports, or we may withdraw from this engagement.

We will also provide a report (which does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Organization is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

HUDSON & COMPANY, INC.



By: Kip Hudson, CPA

RESPONSE:

This letter correctly sets forth the understanding of Fresno Economic Opportunities Commission State Child Care Programs.

Management signature: \_\_\_\_\_

Title: \_\_\_\_\_

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

Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

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



February 19, 2025

To the Pension Committee  
Fresno Economic Opportunities Commission Pension Plan  
1920 Mariposa Mall, Suite 330  
Fresno, CA 93721

We are pleased to confirm our understanding of the services we are to provide for the Fresno Economic Opportunities Commission Pension Plan (“the Plan”) for the year ended December 31, 2024 in connection with its annual reporting obligation under the Employee Retirement Income Security Act of 1974.

#### **Audit Scope and Objectives**

You have requested that we perform an ERISA Section 103(a)(3)(C) audit and report on the financial statements of 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, 2024, and the related statement of changes in net assets available for benefits for the year then ended, and the disclosures (collectively, the “financial statements”). As part of our audit, we will report on the supplemental schedules required by the Department of Labor’s (DOL) Rules and Regulations for Reporting and Disclosure under ERISA (ERISA-required supplemental schedules) for the year ended December 31, 2024, in accordance with auditing standards generally accepted in the United States of America (GAAS). These schedules are presented for the purpose of additional analysis and are not a required part of the financial statements, but are supplementary information required by the DOL’s Rules and Regulations for Reporting and Disclosure under ERISA.

The financial statements and ERISA-required supplemental schedules are required to be included in the Plan’s Form 5500 filing with the Employee Benefits Security Administration (EBSA) of the DOL.

Except as described in the following paragraph, the objectives of our audit 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 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 auditing standards generally accepted in the United States of America (GAAS) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

You have determined it is permissible in the circumstances and 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 DOL’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 State Street Bank and Trust Company, the trustee, which is a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, that prepared and certified the statements or information regarding assets so held in accordance with 29 CFR 2520.103-5 of the DOL’s Rules and Regulations for Reporting and Disclosure under ERISA.

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

We will conduct our audit in accordance with GAAS. Those standards require that we are independent and that we fulfill our other ethical responsibilities relevant to the audit.

For an ERISA Section 103(a)(3)(C) audit, the audit will 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 (GAAP). 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 GAAP.

As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations, including prohibited transactions with parties in interest or other violations of ERISA rules and regulations, that are attributable to the Plan or to acts by management or employees acting on behalf of the Plan.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS, except as previously noted. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential and will include prohibited transactions in the supplemental schedule of nonexempt transactions as required by the instructions to Form 5500. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will obtain an understanding of the Plan and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

We have identified the following significant risks of material misstatement as part of our audit planning:

- management override of control
- Accuracy of participant data and employee contributions

We will also conclude, based on the audit evidence obtained, 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 a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of investments except those certified to by the trustee and certain other assets and liabilities by correspondence with financial institutions, and other third parties. We will also request written representations from your attorneys as part of the engagement.

We will communicate with management and those charged with governance certain matters as required by GAAS, including reportable findings identified during the audit of the Plan's financial statements as a result of testing relevant plan provisions.

As part of our audit, we will perform certain procedures as required by GAAS, directed at considering the Plan's compliance with applicable Internal Revenue Code (IRC) requirements for tax-exempt status, including whether management has performed relevant IRC compliance tests and has corrected or intends to correct failures. As we conduct our audit, we will be aware of the possibility that events affecting the Plan's tax status may have occurred. Similarly, we will be aware of the possibility that events affecting the Plan's compliance with the requirements of ERISA may have occurred. We will inform you of any instances of tax or ERISA noncompliance that come to our attention during the course of our audit. You should recognize, however, that our audit is not designed to, nor is it intended to, determine the Plan's overall compliance with the applicable provisions of the IRC or ERISA.

The information included in the ERISA-required supplemental schedules, other than that agreed to or derived from the certified investment information, will be subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures in accordance with GAAS. Accordingly, our opinion will state whether the form and content of the supplemental schedules, other than the information agreed to or derived from the certified investment information, are presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and whether 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).

Our ERISA Section 103(a)(3)(C) audit of the financial statements does not relieve you of your responsibilities.

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

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; for establishing an accounting and financial reporting process for determining appropriate value measurements; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America. You are also responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern within one year after the date that the financial statements are available to be issued. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties, parties in interest, and all related-party and parties-in-interest relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the Plan from whom we determine it necessary to obtain audit evidence. You are also responsible for maintaining a current plan instrument, including all plan amendments; and for 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. You are also responsible for determining whether (1) an ERISA Section 103(a)(3)(C) audit is permissible under the circumstances; (2) the investment information is prepared and certified by a qualified institution as described in 29 CFR 2520.103-8; (3) the certification meets the requirements in 29 CFR 2520.103-5; and (4) the certified investment information is appropriately measured, presented, and disclosed in accordance with GAAP. You are also responsible for providing to us, prior to the dating of our report, a draft of the Plan's Form 5500 that is substantially complete. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Plan involving (1) Plan management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Plan received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the Plan complies with applicable laws and regulations. You are responsible for the presentation of the ERISA-required supplemental schedules and that they were derived from, and relate directly to, the underlying accounting and other records used to prepare the financial statements, including their form and content, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

#### **Other Services**

We will prepare the financial statements of the Plan in conformity with GAAP based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

#### **Engagement Administration, Fees, and Other**

We understand that your personnel will prepare all schedules, analyses, and confirmations we request and will locate any invoices or other documents selected by us for testing.

The audit documentation for this engagement is the property of Hudson & Company, Inc. and constitutes confidential information. However, we may be requested to make certain audit documentation available to the U.S. Department of Labor pursuant to authority given to it by law. If requested, access to such audit documentation will be provided under the supervision of Hudson & Company, Inc. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the U.S. Department of Labor. The U.S. Department of Labor may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

Kip Hudson is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We estimate that our fees for the audit and other services will be \$10,950. Our standard hourly rates vary according to the degree of responsibility involved and the level of experience of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If the requested items are not available on the dates required or are not accurate, we will advise management. Additional time and costs may be necessary because of such unanticipated delays. Examples of situations that may cause our estimated fee to increase include:

- Significant delays in responding to our requests for information such as reconciling variances or providing requested supporting documentation (e.g., invoices, contracts, and other documentation)
- Rescheduling of fieldwork
- Schedule disruption caused by litigation, financial challenges (going concern), loan covenants (waivers), etc.

- Identifying a significant number of proposed audit adjustments
- Schedules prepared by your personnel that do not reconcile to the general ledger
- Numerous revisions to information and schedules provided by your personnel
- Restating financial statements of accounting errors in the prior year
- Lack of availability of entity personnel during audit fieldwork

You agree to compensate us for any time and expenses, including time and expenses of legal counsel, we may incur in responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings that we are asked to respond to on your behalf.

If any dispute arises among the parties, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration under Rules for Professional Accounting and Related Services Disputes, before resorting to litigation. Costs of any mediation proceedings shall be shared equally by each party.

Fresno Economic Opportunities Center (the Organization) and accountant both agree that any dispute over fees charged by the accountant to the Organization will be submitted for resolution by arbitration in accordance with the Rules for Professional Accounting and Related Services Disputes of the American Arbitration Association. Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that in the event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute decided in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

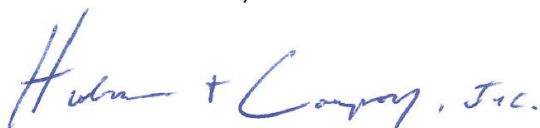
#### **Reporting**

We will issue a written report upon completion of our audit of the Plan's financial statements and ERISA-required supplemental schedules. Our report will be addressed to the Pension Committee of the Plan. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to further modify our report, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from this engagement. If our report will include other modifications, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the engagement, we may decline to issue a report or withdraw from this engagement.

We appreciate the opportunity to be of service to the Plan and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

HUDSON & COMPANY, INC.

A handwritten signature in blue ink that reads "Hudson + Company, Inc." with a stylized flourish at the end.

By: Kip Hudson, CPA

RESPONSE:

This letter correctly sets forth the understanding of the Fresno Economic Opportunities Commission Pension Plan.

Plan Administrator's signature: \_\_\_\_\_

Title: \_\_\_\_\_

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

Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

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



February 19, 2025

To the Administrative Committee  
Fresno Economic Opportunities Commission 403(b) Plan  
1920 Mariposa Mall, Suite 330  
Fresno, CA 93721

We are pleased to confirm our understanding of the services we are to provide for the Fresno Economic Opportunities Commission 403(b) Plan (“the Plan”) for the year ended December 31, 2024 in connection with its annual reporting obligation under the Employee Retirement Income Security Act of 1974.

#### **Audit Scope and Objectives**

You have requested that we perform an ERISA Section 103(a)(3)(C) audit and report on the financial statements of 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, 2024, and the related statement of changes in net assets available for benefits for the year then ended, and the disclosures (collectively, the “financial statements”). As part of our audit, we will report on the supplemental schedules required by the Department of Labor’s (DOL) Rules and Regulations for Reporting and Disclosure under ERISA (ERISA-required supplemental schedules) for the year ended December 31, 2024, in accordance with auditing standards generally accepted in the United States of America (GAAS). These schedules are presented for the purpose of additional analysis and are not a required part of the financial statements, but are supplementary information required by the DOL’s Rules and Regulations for Reporting and Disclosure under ERISA.

The financial statements and ERISA-required supplemental schedules are required to be included in the Plan’s Form 5500 filing with the Employee Benefits Security Administration (EBSA) of the DOL.

Except as described in the following paragraph, the objectives of our audit 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 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 auditing standards generally accepted in the United States of America (GAAS) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

You have determined it is permissible in the circumstances and 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 DOL’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 State Street Bank and Trust Company, the custodian, which is a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, that prepared and certified the statements or information regarding assets so held in accordance with 29 CFR 2520.103-5 of the DOL’s Rules and Regulations for Reporting and Disclosure under ERISA.

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

We will conduct our audit in accordance with GAAS. Those standards require that we are independent and that we fulfill our other ethical responsibilities relevant to the audit.

For an ERISA Section 103(a)(3)(C) audit, the audit will 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 (GAAP). 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 GAAP.

As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations, including prohibited transactions with parties in interest or other violations of ERISA rules and regulations, that are attributable to the Plan or to acts by management or employees acting on behalf of the Plan.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS, except as previously noted. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential and will include prohibited transactions in the supplemental schedule of nonexempt transactions as required by the instructions to Form 5500. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will obtain an understanding of the Plan and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

We have identified the following significant risks of material misstatement as part of our audit planning:

- Management override of controls
- Accuracy of participant data and contributions

We will also conclude, based on the audit evidence obtained, 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 a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of investments, except those certified to by the custodian, and certain other assets and liabilities by correspondence with financial institutions and other third parties. We will also request written representations from your attorneys as part of the engagement.

We will communicate with management and those charged with governance of certain matters as required by GAAS, including reportable findings identified during the audit of the Plan's financial statements as a result of testing relevant plan provisions.

As part of our audit, we will perform certain procedures as required by GAAS, directed at considering the Plan's compliance with applicable Internal Revenue Code (IRC) requirements for tax-exempt status, including whether management has performed relevant IRC compliance tests and has corrected or intends to correct failures. As we conduct our audit, we will be aware of the possibility that events affecting the Plan's tax status may have occurred. Similarly, we will be aware of the possibility that events affecting the Plan's compliance with the requirements of ERISA may have occurred. We will inform you of any instances of tax or ERISA noncompliance that come to our attention during the course of our audit. You should recognize, however, that our audit is not designed to, nor is it intended to, determine the Plan's overall compliance with applicable provisions of the IRC or ERISA.

The information included in the ERISA-required supplemental schedules, other than that agreed to or derived from the certified investment information, will be subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures in accordance with GAAS. Accordingly, our opinion will state whether the form and content of the supplemental schedules, other than the information agreed to or derived from the certified investment information, are presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and whether 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).

Our ERISA Section 103(a)(3)(C) audit of the financial statements does not relieve you of your responsibilities.

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

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; for establishing an accounting and financial reporting process for determining appropriate value measurements; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America. You are also responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern within one year after the date that the financial statements are available to be issued. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties, parties in interest, and all related-party and party-in-interest relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the Plan from whom we determine it necessary to obtain audit evidence. You are also responsible for maintaining a current plan instrument, including all plan amendments; and for 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. You are also responsible for determining whether (1) an ERISA Section 103(a)(3)(C) audit is permissible under the circumstances; (2) the investment information is prepared and certified by a qualified institution as described in 29 CFR 2520.103-8; (3) the certification meets the requirements in 29 CFR 2520.103-5; and (4) the certified investment information is appropriately measured, presented, and disclosed in accordance with GAAP. You are also responsible for providing to us, prior to the dating of our report, a draft of the Plan's Form 5500 that is substantially complete. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Plan involving (1) Plan management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Plan received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the Plan complies with applicable laws and regulations. You are responsible for the presentation of the ERISA-required supplemental schedules and that they were derived from, and relate directly to, the underlying accounting and other records used to prepare the financial statements, including their form and content, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

#### **Other Services**

We will prepare the financial statements of the Plan in conformity with GAAP based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement preparation as previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

#### **Engagement Administration, Fees, and Other**

We understand that your personnel will prepare all schedules, analyses, and confirmations we request and will locate any invoices or other documents selected by us for testing.

The audit documentation for this engagement is the property of Hudson & Company, Inc. and constitutes confidential information. However, we may be requested to make certain audit documentation available to the U.S. Department of Labor pursuant to authority given to it by law. If requested, access to such audit documentation will be provided under the supervision of Hudson & Company, Inc. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the U.S. Department of Labor. The U.S. Department of Labor may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

Kip Hudson is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We estimate that our fees for the audit and other services will be \$10,950. Our standard hourly rates vary according to the degree of responsibility involved and the level of experience of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If the requested items are not available on the dates required or are not accurate, we will advise management. Additional time and costs may be necessary because of such unanticipated delays. Examples of situations that may cause our estimated fee to increase include:

- Significant delays in responding to our requests for information such as reconciling variances or providing requested supporting documentation (e.g., testing items, contracts, and other documents)
- Rescheduling our fieldwork

- Schedule disruption caused by litigation, financial challenges (going concern), loan covenants (waivers), etc.
- Identifying a significant number of proposed audit adjustments
- Schedules prepared by your personnel that do not reconcile to the general ledger
- Numerous revisions to information and schedules provided by your personnel
- Restating financial statements for accounting errors in the prior year
- Lack of availability of entity personnel during audit fieldwork

You also agree to compensate us for any time and expenses, including time and expenses of legal counsel, we may incur in responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings that we are asked to respond to on your behalf.

If any dispute arises among the parties, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under Rules for Professional Accounting and Related Services Disputes, before resorting to litigation. Costs of any mediation proceeding shall be shared equally by all parties.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the Rules of Professional Accounting and Related Services Disputes of the American Arbitration Association. Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that in the event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute decided in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

#### **Reporting**

We will issue a written report upon completion of our audit of the Plan's financial statements and ERISA-required supplemental schedules. Our report will be addressed to the Administrative Committee of the Plan. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to further modify our report, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from this engagement. If our report will include other modifications, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the engagement, we may decline to issue a report or withdraw from this engagement.

We appreciate the opportunity to be of service to the Plan and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

HUDSON & COMPANY, INC.

A handwritten signature in blue ink that reads "Hudson + Company, Inc." The signature is written in a cursive, flowing style.

By: Kip Hudson, CPA

RESPONSE:

This letter correctly sets forth the understanding of the Fresno Economic Opportunities Commissions 403(b) Plan.

Plan Administrator's signature: \_\_\_\_\_

Title: \_\_\_\_\_

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

Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

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

**BOARD OF COMMISSIONERS MEETING**

<b>Date:</b> March 17, 2025	<b>Program:</b> Health Services
<b>Consent Agenda Item #:</b> 9_9	<b>Director:</b> Jane Thomas
<b>Subject:</b> California Advancing and Innovating Medi-Cal Initiatives	<b>Officer:</b> Jack Lazzarini

**Recommended Action**

The Program Planning and Evaluation Committee recommends approval for full Board consideration to become a California Advancing and Innovating Medi-Cal (CalAIM) provider and enter into multiple contracts with Anthem Blue Cross and CalViva to implement the CalAIM program.

The Program Planning and Evaluation Committee also recommends approval to submit the Providing Access and Transforming (PATH) Capacity and Infrastructure Transition, Expansion, and Development (CITED) grant application to the State of California, Department of Health Care Services (DHCS), in the amount of \$1,852,741 for a 12-month project period beginning January 1, 2026.

**Background**

This item was presented during the March 12, 2025, Program Planning & Evaluation Committee Meeting.

As a priority project initiated in 2024, an inter-agency team was formed led by Health Services program, in collaboration with Sanctuary Support Services and Food Services. With the support of the Planning Department, the team engaged with Anthem Blue Cross and CalViva on potential contracts to provide Community Health Worker (CHW), Community Supports (CS) and Enhanced Care Management (ECM) services.

Both Anthem Blue Cross and CalViva required a letter of interest to participate in CalAIM initiatives. On July 18, 2024, a letter of interest for CS and ECM was submitted to both Managed Care Plans. On September 6, 2024, an application for CHW services was submitted only to Anthem Blue Cross since Health Services currently has a CHW contract with CalViva. In addition, on December 23, 2024, an application for CS services was submitted to both Managed Care Plans. The ECM application was submitted to both Managed Care Plans on February 28, 2025.

The submission of a CS or ECM application to a health plan is required to submit the PATH CITED grant application.

The following four (4) initiatives are designed to enhance health outcomes, improve service delivery, and expand access to care for our communities.

**1. Community Health Worker (CHW) Initiative** aims to bridge the gap between healthcare providers and underserved populations in Fresno County. Community Health Workers are trained individuals who connect community members to health resources, assist in navigating healthcare systems, and provide education on preventive health measures.

- **Goals:**

- Increase awareness of available healthcare services.
- Promote preventive health practices among community members.
- Foster trust between healthcare providers and communities.

- **Impact:**

- Early estimates indicate a 30% increase in community engagement with healthcare services since the initiative's launch.

**2. Community Supports (CS) Initiative** focuses on addressing the social determinants of health that impact the well-being and health outcomes of residents. This includes programs related to housing stability, nutrition access, and transportation assistance, which are essential for maintaining health and well-being.

- **Goals:**

- Ensure that individuals have access to essential community resources such as the following:
  - Housing Transition Navigation and Services
  - Housing Tenancy and Sustaining Services
  - Medically Tailored Meals (MTM's)
- Reduce barriers to healthcare access through support services.

- **Impact:**

- Increased collaboration with local organizations has resulted in a 25% rise in referrals to supportive services.

**3. Enhanced Care Management (ECM) Initiative** is designed to provide comprehensive, coordinated care for individuals with complex health needs. Through this program, we will work to develop individualized care plans that address both medical and non-medical needs.

- **Goals:**

- Deliver personalized care management to the following Populations of Focus:
  - Adults & Youth at risk for avoidable hospital or emergency department (ED) utilization (formerly high utilizers)
  - Adult individuals, families, and youth experiencing homelessness.

- Adult & Youth Birth Equity

- o Improve health outcomes through targeted interventions and support.

- **Impact:**

- o Initial outcomes show a reduction in hospital readmission rates by approximately 15% among participants in the ECM program.

**4. PATH CITED Initiative** is geared towards enhancing the capacity of existing programs to better serve the needs of the community. This initiative focuses on developing new infrastructure, enhancing workforce training, and expanding service access to meet the diverse health needs of Fresno residents.

- **Goals:**

- o Build capacity within Fresno EOC to respond to the growing demand for clinical and supportive health services.

The PATH CITED grant deadline is May 2, 2025.

### **Fiscal**

CalAIM operates on a fee-for-service model. As a healthcare provider, we will receive reimbursement for each voluntary service provided to Medi-Cal beneficiaries. Rates are negotiated by the agency and Managed Care Plans. The rates may vary based on several factors, including the type of service and geographic region.

The PATH CITED funding will provide support for personnel, equipment, supplies, indirect costs and other costs. The total for these other costs amounts to \$409,600, which includes \$9,600 for training, \$300,000 for software infrastructure, and \$100,000 for a medical transportation van.

<b>Health Services</b> <b>1/1/26-12/31/2026</b> <b>\$1,852,741</b>		
	<b>PATH CITED</b>	<b>GRANT</b>
<b>PERSONNEL</b>	<b>FTE</b>	<b>AMOUNT</b>
	Program Director	0.60 \$ 84,694
	Assistant Program Director	0.60 \$ 70,631
	Program Manager	0.60 \$ 46,517
	Lead Case Managers	12.00 \$ 773,313
	FRINGE BENEFITS	0.00 \$ 322,260
<b>TOTAL PERSONNEL</b>		<b>\$ 1,297,415</b>
<b>PROGRAM EXPENSES</b>		
	PROJECT STAFF TRAVEL	\$ -
	EQUIPMENT	\$ 7,500
	SUPPLIES	\$ 50,000
	CONTRACTUAL & CONSULTANT SERVICES	\$ -
	OTHER COSTS	\$ 409,600
	PARTICIPANT COSTS	\$ -
<b>INDIRECT COSTS</b>		<b>\$ 88,226</b>
<b>TOTAL BUDGET</b>		<b>\$ 1,852,741</b>

**Conclusion**

If approved by the Board, this item will enable staff to enter into multiple contracts with Anthem Blue Cross and CalViva, as well as submit the PATH CITED grant application. If not approved, Health Services will be unable to become a CalAIM provider, thereby missing out on significant funding opportunities associated with the CalAIM program.

BOARD OF COMMISSIONERS MEETING

<b>Date:</b> March 17, 2025	<b>Program:</b> Health Services
<b>Consent Agenda Item #:</b> 9_10	<b>Director:</b> Jane Thomas
<b>Subject:</b> Continuation Applications	<b>Officer:</b> Jack Lazzarini

**Recommended Action**

The Program Planning and Evaluation Committee recommends ratification for full Board consideration of the following continuation applications:

- A. California Personal Responsibility Education Program (CA Prep) and Information & Education (I&E) Program
- B. FUSD Comprehensive Sexual Health Education Program

**Background**

This item was presented during the March 12, 2025, Program Planning & Evaluation Committee Meeting.

	Name	Funder	Amount	Term
A.	CA Prep & I&E	California Department of Public Health, Maternal, Child and Adolescent Health Division (CDPH/MCAH)	\$1,875,000	July 1, 2025 - June 30, 2028.
<p>Since 2012, Fresno EOC has operated CA PREP and I&amp;E through Health Services. CA PREP is intended to educate at-risk youth, ages 10 - 19 years and up to 21 years, for expecting or pregnant female youth in Fresno County on pregnancy prevention and sexually transmitted infections through replicating evidence-based program models which have been proven to change sexual risk-taking behavior, including delaying sexual activity, and increasing contraceptive use.</p>				
B.	FUSD Comprehensive Sexual Health Education Program	Fresno Unified School District (FUSD)	Year 4: \$568,151 Year 5: \$584,795	Year 4: July 2025 – June 2026 Year 5: July 2026 – June 2027
<p>Since 2022, Fresno EOC has partnered with FUSD to provide Comprehensive Sexual Health Education, in accordance with the mandatory requirement set forth by the California Healthy Youth Act (CHYA). Health Services staff is responsible for implementing five out of the fourteen lessons from the Positive Prevention PLUS (PPP) curriculum to seventh and ninth-grade students across 18 middle schools in the fall semester and 15 high schools/specialty schools in the spring semester. The current three-year agreement will be completed on June 30, 2025.</p>				

**Fiscal Impact**

The CA Prep and I&E funding will provide support for personnel, travel, supplies, indirect costs and other costs. The total for other costs amounts to \$369,946, which includes \$115,200 for rent, \$57,000 for communications, \$80,746 for general office expenses, \$75,000 for incentives, \$37,500 for food and \$4,500 for education materials.

<b>Health Services</b>			
<b>7/1/2025-6/30/2028</b>			
<b>\$1,875,000</b>			
<b>California Personal Responsibility Education Program (CA Prep) and Information and Education ( I&amp;E)</b>			<b>GRANT</b>
<b>PERSONNEL</b>		<b>FTE</b>	<b>AMOUNT</b>
	Program Director	0.25	\$ 91,572
	Project Coordinator	1.00	\$ 232,652
	Health Educator	1.00	\$ 187,322
	Health Educator	1.00	\$ 183,906
	Health Educator	0.40	\$ 69,894
	Youth Advisory	0.75	\$ 90,587
	2 Youth Advisory	0.50	\$ 126,573
	FRINGE BENEFITS	0.00	\$ 267,976
<b>TOTAL PERSONNEL</b>			<b>\$ 1,250,482</b>
<b>PROGRAM EXPENSES</b>			
	PROJECT STAFF TRAVEL		\$ 59,000
	EQUIPMENT		\$ -
	SUPPLIES		\$ 8,000
	CONTRACTUAL & CONSULTANT SERVICES		\$ -
	OTHER COSTS		\$ 369,946
	PARTICIPANT COSTS		\$ -
<b>INDIRECT COSTS</b>			<b>\$ 187,572</b>
<b>TOTAL BUDGET</b>			<b>\$ 1,875,000</b>

The FUSD Comprehensive Sexual Health Education Program funding will provide support for personnel, travel, indirect costs and other costs. The total for other costs amounts to \$101,038 which includes \$43,200 for rent, \$31,848 for utilities and janitorial services, \$20,400 for communications, \$2,230 for general office expenses and \$3,360 for general liability insurance.

<b>Health Services</b>		
<b>7/1/2025-6/30/2027</b>		
<b>\$1,152,946</b>		
	<b>FUSD Comprehensive Sexual Health Education</b>	<b>GRANT</b>
PERSONNEL	FTE	AMOUNT
PROGRAM MANAGER	1.00	\$ 148,529
HEALTH EDUCATOR	1.00	\$ 109,725
HEALTH EDUCATOR	1.00	\$ 120,691
HEALTH EDUCATOR	1.00	\$ 109,725
HEALTH EDUCATOR	1.00	\$ 104,783
HEALTH EDUCATOR	0.80	\$ 90,062
FRINGE BENEFITS	0.00	\$ 240,329
<b>TOTAL PERSONNEL</b>		<b>\$ 923,844</b>
<b>PROGRAM EXPENSES</b>		
PROJECT STAFF TRAVEL		\$ 20,400
EQUIPMENT		\$ -
SUPPLIES		\$ -
CONTRACTUAL & CONSULTANT SERVICES		\$ -
OTHER COSTS		\$ 101,038
PARTICIPANT COSTS		\$ -
<b>INDIRECT COSTS</b>		<b>\$ 107,664</b>
<b>TOTAL BUDGET</b>		<b>\$ 1,152,946</b>

**Conclusion**

If ratified by the Board, this item will allow Health Services to continue operating the CA PREP and I&E Program in addition to the FUSD Comprehensive Sexual Health Education Program. If not ratified, Health Services will be unable to continue delivering vital services to high-risk populations.

**BOARD OF COMMISSIONERS MEETING**

<b>Date:</b> March 17, 2025	<b>Program:</b> Energy Services
<b>Consent Agenda Item #:</b> 9_11	<b>Director:</b> Latisha Conway
<b>Subject:</b> Equitable Building Decarbonization Direct Install Program – Central Region	<b>Officer:</b> Sherry Neil

**Recommended Action**

The Program Planning and Evaluation Committee recommends ratification for full Board consideration of the Equitable Building Decarbonization (EBD) Direct Install Program Subaward Agreement from the Center for Sustainable Energy (CSE) and California Energy Commission (CEC) in the amount of \$565,676 for a project period from March 1, 2025 to November 13, 2029.

**Background**

This item was presented during the March 12, 2025, Program Planning & Evaluation Committee Meeting.

The Equitable Building Decarbonization Program seeks to mitigate greenhouse gas emissions by implementing energy-efficient and electrification measures in residential buildings across underserved and disadvantaged communities in central California. Core objectives include engaging local communities, optimizing building retrofits, reducing costs, and fostering workforce development in Fresno County.

To successfully achieve the objectives and requirements of the program, Energy Services must implement the following plan.

**Community Outreach and Engagement Plan**

**Social Media Engagement:**

- Post monthly program content to Facebook from May 2025 through November 2029.
- Provide monthly analytics to CSE, including impressions and engagement metrics.
- CSE will supply social media content and visuals.

**Outreach Activities:**

- Distribute CSE approved flyers at community events.

**Direct Communication:**

- Conduct direct calls to community members.

**Email Campaigns:**

- Utilize email strategies for outreach (CSE will provide the contractor with email content).

**Website Advertisements:**

- Place advertisements on relevant websites to reach a wider audience.

**Community Collaborations:**

- Organize and conduct collaborative events and educational opportunities for residents.

**Fiscal Impact**

Funding will support personnel, travel, supplies and indirect costs.

<b>Energy Services</b>		
<b>3/1/2025 - 11/13/2029</b>		
<b>\$565,676</b>		
	<b>CSE Equitable Building Decarbonization Program</b>	<b>GRANT</b>
<b>PERSONNEL</b>	<b>FTE</b>	<b>AMOUNT</b>
Outreach & T&TA Coordinati	1.00	\$ 90,000
Administrative Specialist	1.00	\$ 96,000
Project Analyst's	2.00	\$ 115,000
Accountant II	1.00	\$ 22,500
Program Specialist	1.00	\$ 51,790
FRINGE BENEFITS	0.00	\$ 107,685
<b>TOTAL PERSONNEL</b>		<b>\$ 482,975</b>
<b>PROGRAM EXPENSES</b>		
PROJECT STAFF TRAVEL		\$ 8,370
EQUIPMENT		\$ -
SUPPLIES		\$ 18,037
CONTRACTUAL & CONSULTANT SERVICES		\$ -
OTHER COSTS		\$ -
PARTICIPANT COSTS		\$ -
<b>INDIRECT COSTS</b>		<b>\$ 56,294</b>
<b>TOTAL BUDGET</b>		<b>\$ 565,676</b>

**Conclusion**

If ratified by the Board, this item will enable the staff to advance the project deliverables outlined in the subgrantee agreement. If not ratified, staff will refrain from implementing the program.

**BOARD OF COMMISSIONERS MEETING**

<b>Date:</b> March 17, 2025	<b>Program:</b> Advance Peace
<b>Consent Agenda Item #:</b> 9_12	<b>Director:</b> Patrick Turner
<b>Subject:</b> Advance Peace Comprehensive Monitoring Visit	<b>Officer:</b> Sherry Neil

**Recommended Action**

The information presented below is intended to keep the Board apprised of the 2024 State of California Bureau of State and Community Correction (BSCC) onsite monitoring visit that took place on December 20, 2024.

**Background**

This item was presented during the March 12, 2025, Program Planning & Evaluation Committee Meeting.

The purpose of the review was to monitor statutory and contractual requirements under the California Violence Intervention & Prevention (CalVIP) Cohort 4 grant for financial accountability and programmatic compliance in accordance with Federal and State laws and the BSCC.

For CalVIP Cohort 4 grant, the results of the monitoring review demonstrated that the agency is compliant with all the contractual requirements covered as well as applicable federal and state laws with no findings, observations, or recommendations. These results can be reviewed in the CalVIP Cohort 4 Monitoring Visit Final Report.

**Fiscal Impact**

State monitoring is a requirement for the agency to receive BSCC funding. If contractual requirements and compliance policies are not adhered to, the agency stands to lose the remaining CalVIP Cohort 4 funds and would not be able to apply for Cohort 5 funding in 2025.

**Conclusion**

Based on the monitoring summary, Fresno EOC has met compliance requirements which will result in the eligibility to apply for CalVIP Cohort 5 grant.



**Corrections Planning and Grant Programs Division**

**COMPREHENSIVE MONITORING VISIT  
FINAL REPORT**

The purpose of the Comprehensive Monitoring Visit (CMV) is for BSCC to 1) assess whether the Grantee is following grant requirements and making progress toward grant objectives, and 2) provide technical assistance as needed regarding fiscal, programmatic, and administrative requirements.

**General Information:**

<b>Name of Grantee:</b> Fresno County Economic Opportunities Commission (Fresno EOC)	<b>Award Year:</b> 3
<b>Grant Program:</b> CalVIP Cohort 4	<b>State Funds:</b> X
<b>Contract Number:</b> 876-22	<b>Grant Amount:</b> \$1,094,238
<b>Project Title:</b> Focused Deterrence, Diversion, Intensive Case Management, Street Outreach, Employment/Job Training	
<b>Project Director:</b> Patrick Turner	<b>Financial Officer:</b> Angela Riofrio
<b>Project Director Phone:</b> 559-263-1030	<b>Financial Officer Phone:</b> 559-263-1030
<b>Project Director E-Mail:</b> patrick.turner@fresnoeoc.org	<b>Financial Officer E-mail:</b> angela.riofrio@fresnoeoc.org
<b>BSCC Representative(s):</b> Mike Martinez, Field Representative	
<b>Date of Visit:</b> December 20, 2024	<b>Agenda Included:</b> Yes
<b>Name and Title of Individual Completing the Pre-CMV Form:</b>	
<b>Name:</b> Christine M. Aguayo	<b>Title:</b> Accountant II

**Persons Interviewed During the Visit:**

<b>Name</b>	<b>Title</b>	<b>Agency/Organization</b>
Patrick Turner	Advising Director	Fresno EOC
Sherry Neil	Program Officer	Fresno EOC
Christine Aguayo	Accountant II	Fresno EOC
Aaron Foster	Project Manager	Fresno EOC
Rod Wade	Field Coordinator	Fresno EOC

**Project Sites Visited (include initial meeting site):**

<b>Name</b>	<b>Address</b>
Fresno EOC	1920 Mariposa Way Suite 300 Fresno CA. 93721

**Brief Project Summary:** The Advance Peace model reimagines public safety by investing in communities and individuals most impacted by gun violence, as an alternative to policing. Advance Peace (AP) Fresno will expand its current program to include additional Peacemaker Fellowship participants and program staff, as well as a Junior Fellowship component targeting youth ages 12-17. AP Fresno addresses the root causes of violence, which are often related to the conditions of poverty, and targets individuals most at-risk of being involved in gun-related incidents. The program will provide wraparound services meeting a wide range of needs such as immediate food and shelter assistance, social service navigation, career development, anger management and conflict resolution, mentoring, and life goal planning.

## I. ADMINISTRATIVE REVIEW

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### 1. Executed Agreement

Does the Grantee have a copy of the fully executed Standard Agreement/Contract, including any Amendments, in the official grant file (e-file is acceptable)?

Yes

### 2. BSCC Grant Administration Guide

a. Does the Grantee have a copy of the BSCC Grant Administration Guide (Guide) readily available to project staff (e-file is acceptable)?

Yes

b. Do staff know how to use the Guide for the project?

Yes

### 3. Organizational Chart *Submitted*

a. Does the Grantee have a current organizational chart for the department/unit/section responsible for oversight of the grant?

Yes

b. Does the Grantee have a project-specific diagram/chart that breaks down the hierarchy structure of grant-related staff only?

No

### 4. Duty Statements *Submitted*

a. Does the Grantee maintain project-specific duty statements for all grant positions (grant-funded and/or match contributions)? *Note: A duty statement provides the responsibilities and specific tasks that make up the job/position within the grant project. General job classifications are not usually acceptable unless the position was created specifically for the grant.*

Yes

b. If yes to 4a, does it list specific activities related to the grant?

No

### 5. Staff Positions

a. Are all authorized positions filled and performing grant-related duties?

Yes

b. If no to 5a, list all unfilled positions and explanations for vacancies.

***Currently, the Data Analyst position is not filled.***

### 6. Anticipated Changes

a. Are there any anticipated changes to staff or the project?

No

b. If yes to 6a, explain the changes.

### 7. Subcontracts or Memorandum of Understandings (MOU) *Submitted*

a. Does this grant provide for contracted services?

Yes

b. If yes to 7a, list all subcontracts/MOUs awarded under this grant.

- *Dr. Alfonso Tucker \$298,000*
- *Dr. Jason Corburn PHD UC Berkley \$110,000*
- *Advance Peace \$75,000*

- c. If yes to 7a, are copies of the subcontract awards/MOUs contained within the official grant file? Yes
- d. If yes to 7a, do subcontracts/MOUs contain the required language from the BSCC contract (e.g., access to program and fiscal records, access to facility, access to program participants, Non-Discrimination clause, Civil Rights compliance)? Yes
- e. If yes to 7a, do subcontracts/MOUs appear to be in compliance with conflict-of-interest laws that prohibit individuals or organizations that participated on the Executive Steering Committee for this grant? Yes

**8. Non-Governmental Organization (NGO) Assurances *Submitted***

- a. Does the Grantee have assurance documentation for each NGO listed on Appendix B within the Grant Agreement? Yes
- b. Is each NGO in “Active” status with the California Secretary of State? Yes

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**FOR BSCC USE ONLY: Field Representative Comments for Administrative Review Section.**

The Grantee provided Duty Statements for CalVIP-funded positions at their agency.  
The Grantee provided an Organizational Chart for their agency.

## II. CIVIL RIGHTS REVIEW

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### For State Grants Only:

1. **Non-Discrimination for Participants** *Submitted written policy*

- a. Does the Grantee ensure the services provided are not denied to any person on the basis of race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, genetic information, marital status, sex, gender, gender identity, gender expression, age, sexual orientation, or military and veteran status?

Yes

- b. If no to 1a, explain.

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2. **Non-Discrimination for Employees** *Submitted written policy*

- a. Does the Grantee ensure that employees and applicants for employment are never unlawfully discriminated against because of race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, genetic information, marital status, sex, gender, gender identity, gender expression, age, sexual orientation, or military and veteran status?

Yes

- b. If no to 2a, explain.

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### **FOR BSCC USE ONLY: Field Representative Comments for Civil Rights Review Section:**

The Grantee had Non-Discrimination policies for both participants and employees that the Field Rep read at the December 20, 2024 CMV.

### III. FISCAL REVIEW

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#### 1. Financial File

Does the Grantee maintain an official financial file for the project? Yes

#### 2. Fiscal Policies and Procedures *Submitted*

- a. Does the Grantee maintain written procedures for the fiscal policies related to the grant? Yes
- b. If yes to 2a, are the fiscal policies accessible by the grant's fiscal staff? Yes
- c. Can the Grantee explain its agency's claims, payments, and reimbursement/disbursement processes as they relate to this grant (i.e., agency checks and balances)? Yes

#### 3. Timesheets

- a. Does the Grantee maintain timesheets on all staff charged to the grant (including those claimed as match)? Yes
- b. Does the Grantee maintain functional timesheets or conducts time studies for split-funded positions (including those claimed as match)? *Note: Estimates and/or percentages are not acceptable.* Yes

#### 4. Invoices *(Note: All the charges on invoice 26 were reviewed during this CMV.)*

- a. Are BSCC invoices (BSCC Form 201) current and is spending on track? Yes
- b. Are copies of the BSCC invoices for reimbursement/disbursement contained within the official financial file? Yes
- c. Do the fiscal/accounting records (to be reviewed during the visit) contain adequate supporting documentation for all claims on BSCC invoices, including match? Yes  
During this CMV invoice and back up documentation were reviewed for Quarterly invoice 9. The Grantee provided staff Time Sheets, back up receipts, and accurately identified to the Field Rep expenditures corresponding to the Match and Grant funds reported on Quarterly Invoice 9.
- d. Can salaries and benefits be easily tied back to BSCC reimbursement/disbursement invoices? Yes

- e. Does the Grantee maintain supporting documentation or a calculation methodology for indirect costs or overhead claimed on BSCC invoices (e.g., an approved Indirect Cost Rate)? Yes
- f. Do expenditures appear to meet contract eligibility, as defined in the BSCC Grant Administration Guide? Yes

**5. Budget Modifications**

- a. Are copies of budget and/or line-item modifications maintained in the official financial file? Yes
- b. Were there any modifications made that were not approved by the BSCC? No
- c. If yes to 5b, explain. N/A

**6. Tracking**

- a. Are BSCC contract funds deposited into separate fund accounts or coded to distinguish grant funds from other fund sources? Yes
- b. Does the Grantee maintain a tracking system for purchases, including receipts and disbursements, related to the grant program? Yes
- c. Are tracking reports regularly reviewed by management and/or program staff? Yes
- d. Can the Grantee provide general ledgers documenting the entries for receipts and disbursements? Yes

**7. Equipment/Fixed Assets**

- Has the Grantee purchased or leased equipment/fixed assets with grant funds? No
- a. If yes to 7a, are the equipment/fixed assets listed in the Budget or in a Budget Modification? NA
- b. If yes to 7a, did the Grantee receive prior approval from the BSCC for purchases of equipment/fixed assets that were more than \$3,500 per item? NA

In accordance with Grant rules, the Grantee submitted Justification Requests and received approval to purchase White Boards for their Centers and purchase a Van to transport participants needing transportation.

- c. If yes to 7a, does the Grantee maintain an inventory list of equipment/fixed assets purchased with grant funds? NA
- d. If yes to 7a, does the Grantee maintain proof of receipt of equipment/fixed assets?

**8. Supplanting**

*Supplanting is the deliberate reduction in the amount of federal, state, or local funds being appropriated to an existing program or activity because grant funds have been awarded for the same purposes. When the Grantee replaces funds in this manner, it reduces the total amount that would have been available for the stated grant purpose.*

- a. Has the Grantee replaced previously budgeted/obligated expenditures (including salaries and benefits) with funds awarded through the BSCC grant? No
- b. If yes to 8a, describe why grant funds were used to pay for an existing or previously established item, activity, or salary/benefit? N/A
- c. Can the Grantee substantiate that a reduction in non-grant funded resources occurred for reasons other than the receipt (or expected receipt) of BSCC grant funds? N/A
- d. If yes to 8c, provide substantiation. N/A
- e. Can the Grantee verify that expenditures submitted for grant reimbursement are not also being claimed/reimbursed under another agreement or funding stream? Yes
- f. Would the project have occurred regardless of receiving BSCC grant funds? No

**9. Match**

- a. Does the Grant have a match requirement? Yes
- b. If yes to 9a, is the Grantee in compliance with the match requirement? Yes
- c. If no to 9b, is there a plan to meet the contractually obligated match percentage/amount? N/A
- d. If yes to 9c, briefly outline the plan to reach the match obligation. N/A

**10. Project Income**

- a. Does the Grantee generate income from grant funds (e.g., fundraisers, registration fees, interest earned on grant advances)? No
- b. If yes to 10a, does the Grantee report that income on BSCC invoices, including an explanation for how the income will be used for grant activities? N/A

**11. Subcontracts**

- a. Does the Grantee require subcontracted organizations to submit source documentation with their billing invoice? Yes
- b. If yes to 11a, what type of documentation detail does the Grantee require subcontractors to submit? See the table below and check all that apply. N/A

Subcontractor Supporting Documentation	(check all that apply)	
	Grant	Match
List of positions funded:		
Documentation of staff hours (e.g., timesheets, time tracking report):	X	X
List of services delivered with dates, times, and locations:	X	X
Participant sign-in sheets:		
Receipts for purchases (e.g., supplies, equipment, travel):		
Lease agreements:		
Participant support and incentive logs:		
Mileage logs:		
Other (describe): >		

- c. Is the source documentation sufficient to justify charges? Yes
- d. Does the Grantee conduct desk reviews of subcontract agencies? Yes
- e. If yes to 11d, describe the process.  
Prior to payment the Grantee requires their NGO's to submit back up documentation via email to the Grantee's Financial Officer with their charges.
- f. Does the Grantee conduct site visits of subcontract agencies? Yes
- g. If yes to 11f, describe the process. The Grantee's Project Manager and Field Coordinator perform Quarterly visits to their NGO, Advance Peace.

**12. Audits**

- a. What type of audit report will the Grantee submit? Check only one report type.  
For the Cohort 4 Award the Grantee should submit a compliance audit that covers the service delivery period of the grant, performed by a Certified Public Accountant that is organizationally independent from Fresno EOC.
- b. Does the Grantee have audit reports covering the agency's internal control structure within the last two years? Yes

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**FOR BSCC USE ONLY: Field Representative Comments for Fiscal Review Section:**

The Grantee provided 2022 and 2023 annual audit reports performed on their Fresno EOC Organization by the Certified Public Accountant Firm “Hudson Henerson and Company. There were no significant findings from these audits.

## IV. PROGRAM REVIEW .

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### 1. Governing Body

- a. Does the grant require formation of some type of governing body (e.g., steering committee, coordinating council) to guide grant activities? Yes
- b. If yes to 1a, has this body been formed and is it meeting as required? Yes. The Grantee informed there are 8 Elected and 8 Appointed members to the Fresno EOC Board Of Commissioners that govern their operations, including their performance of the CalVIP Cohort 4 Grant.
- c. If yes to 1a, are all the required members participating? Yes. The Grantee informed that the Board of Commissioners meet once a month and the Board consistently has a quorum at these monthly meetings.
- d. If no to 1c, what are the challenges for non-participation and is there a plan to increase engagement? N/A

### 2. Staff Training *Submitted*

- a. Do all project staff receive an orientation and/or training pertinent to the grant project? Yes
- b. Are there opportunities for ongoing training for staff affiliated with the grant project? Yes.

### 3. Policies & Procedures *Submitted*

- a. Did the Grantee develop a written program manual, or policies and procedures specific to the grant project? No.  
The Grantee provides their staff with Fresno EOC's general policy and procedures, which encompasses their duties and work tasks for their CalVIP services and activities.
- b. If yes to 3a, are the above documents accessible to all staff? Yes  
The Grantee's general policy and procedures are accessible to their staff.

### 4. Case Management/Activity Tracking

- a. Is the Grantee providing direct services as part of the project? Yes  
  
If yes to 4a, does the Grantee maintain case management and/or a data collection system to track clients served and/or grant activities performed under the grant? Yes
- b. If no to 4b, explain how clients, services, and/or activities are tracked. N/A

## 5. Source Documentation

- a. Does the Grantee maintain appropriate source documentation (e.g., intake forms, completed assessments, case plans, case notes, sign-in sheets) to verify clients are being served? Yes

The Grantee uses a Case Management System database to store their participant case management information and notes.

- b. If the Grantee uses assessment tools (e.g., Mental Health, Substance Use, Housing, etc.) for eligibility or programming, list those assessments below.

The Grantee uses for their participants an Advance Peace Application Assessment Tool called the Life Management Action Plan (LifeMAP) developed at UC Berkely by Dr. Jason Corburn in 2017.

## 6. Progress Reports

- a. Are Progress Reports current? Yes

- b. Do project records contain sufficient detail to support information reported within the project's Progress Reports? Yes

- c. If no to either 6a and/or 6b, provide an explanation why. N/A

## 7. Project Modifications

- a. Are copies of project line-item modifications maintained in the official grant file? Yes

- b. Were there any substantial project modifications made that were not approved by the BSCC? No

- c. If yes to 7b, explain. N/A

## 8. Problems

- a. Has the Grantee experienced operational or service delivery challenges? No

- b. If yes to 8a, provide a summary of those challenges and how the project is attempting to remedy the situation. N/A

## 9. Sustainability

- a. Will the Grantee continue service delivery after grant funds end? Yes

- b. If yes to 9a, provide a brief description of the sustainability plan, including potential funding sources to be used toward the project.

The Grantee informed their organization has other sources of funding they could use for their services if the CalVIP Cohort 4 Grant concludes.

**Discussion Items:**

**10. Evidence-Based Interventions, Strategies and/or Models**

a. Has the Grantee implemented an intervention(s) or strategy(ies) that they identify as evidence-based or as a promising practice? Yes

b. If yes to 10a, list what source was used to determine the intervention(s) or strategy(ies) was evidence-based or a promising practice.  
 The Grantee advised they implemented the Advance Peace Data Application that was validated as evidence-based in 2017 by Dr. Jason Corburn from UC Berkely.

c. Does the Grantee have a quality assurance or fidelity monitoring process in place to ensure that evidence-based or promising practice interventions are implemented as intended? Yes

If yes to 10c, summarize the process to ensure their program fidelity or project quality assurance.  
 The Grantee informed that Dr. Jason Corburn himself is assisting their Grant staff with programming fidelity and quality assurance with statistical tracking, collecting and data entry for their outputs and services for their CalVIP Grant.

**11. Criminogenic Assessment Tools**

a. If the project is providing direct services (per 4a), are participants assessed for risk, need, and/or responsivity? Yes

b. If yes to 11a, which criminogenic assessment tool(s) is being used? Check all that apply.

<b>Criminogenic Assessments Used</b>	<b>Yes</b>	<b>No</b>	<b>Identify Tool(s)</b>
Risk	X		Advance Peace Application UC Berkley
Need	X		Advance Peace Application UC Berkley
Responsivity	X		Advance Peace Life Management Action Plan (LifeMAP)

How is the information from the assessment used? If the project is providing direct services and participants are NOT assessed for risk, need, or responsivity, explain how an appropriate intervention(s) is determined for project participants.

The Grantee informed that the Advance Peace Application and Advance Peace LifeMAP are used and tailored to each of their Grant Participants.

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**FOR BSCC USE ONLY: Field Representative Comments for Program Review Section**

### **Other Grant Requirements Reviewed**

Per this site visit review, programmatic requirements specific to this grant program are being met as applicable. Yes

## V. DATA COLLECTION AND EVALUATION

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### 1. Evaluator

- a. Does the Grantee subcontract for its data collection and/or evaluation services? Yes
- b. If yes to 1a, list the name of the subcontracted organization(s).  
The Grantee uses Dr. Jason Corburn from UC Berkely to assist with their data collection and evaluation services.
- c. If no to 1a, how will the data collection and evaluation be completed internally?

### 2. Evaluation Plan

Is the Grantee on track with the activities and milestones described in its Local Evaluation Plan? Yes

### 3. Preliminary Evidence

- a. Do data collection efforts show preliminary evidence that could impact the project (positively or negatively)? No.
- b. If yes to 3a, provide a brief analysis. NA
- c. If yes to 3a, has the Grantee used this information to make improvements or changes to the project? NA
- d. If yes to 3c, provide a brief description of how the project was adjusted given the preliminary data. N/A  
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**FOR BSCC USE ONLY: Field Representative Comments for Data Collection and Evaluation Section:**

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## VI. FOR BSCC USE ONLY: MONITORING SUMMARY - Field Representative Comments

### 1. Outcome of Comprehensive Monitoring Visit

- a. Does the project generally meet BSCC grant requirements? Yes

**The Grantee is meeting the programming requirements for the CalVIP Cohort 4 Award.** During this CMV, the BSCC Field Representative was able to review a sample of Participant case notes relating to Life Management Action Plans (LifeMAP) to verify project services were taking place for Grant Participants. Moreover, the Field Representative was able to talk to two separate Participants about their experiences and CalVIP services received from the Grantee. Each Participant informed that the Fresno EOC's CalVIP Field Coordinator was able to help them navigate through their current court processes and was able to connect them with job preparedness courses, such as custodian certification and fork-lift certification. Each Participant also informed that they were practicing meditation techniques learned from CalVIP service provider Dr. Alfonso Tucker. Both Participants conveyed enthusiasm and gratefulness for the help Fresno EOC was providing them.

**The Grantee is meeting the management and accounting requirements for their CalVIP Cohort 4 Award.** During this CMV, the Field Representative reviewed charges and backup documentation from Quarterly invoice 9. The Grantee was able to show the Field Representative adequate back-up documentation for both the Grant and Match charges on the invoice, which revealed accuracy.

- b. If no to 1a, will a Compliance Improvement Plan be submitted? N/A
- c. If yes for 1b, describe the issues identified for the Compliance Improvement Plan. N/A

### 2. Technical Assistance

- a. Does the Grantee have any technical assistance needs? No
- b. If yes to 2a, provide a summary of technical assistance requested. N/A

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### Completed By:

Mike Martinez, Field Representative

Corrections Planning & Grant Programs Division  
Date Completed: January 19, 2025

**Reviewed By:**

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Colleen Curtin, Deputy Director  
Corrections Planning & Grant Programs  
Division Date: 02/06/2025

**BOARD OF COMMISSIONERS MEETING**

<b>Date:</b> March 17, 2025	<b>Program:</b> Advance Peace
<b>Consent Agenda Item #:</b> 9_13	<b>Director:</b> Patrick Turner
<b>Subject:</b> California Violence Intervention and Prevention Grant Program - Cohort 5	<b>Officer:</b> Sherry Neil

**Recommended Action**

The information presented below is intended to keep the Board apprised of the California Violence Intervention and Prevention (CalVIP) Grant Program Cohort 5 application released on February 14, 2025, by the California Board of State and Community Corrections (BSCC).

**Background**

This item was presented during the March 12, 2025, Program Planning & Evaluation Committee Meeting.

Formerly known as the California Gang Reduction, Intervention & Prevention (CalGRIP) Grant Program, the State Legislature established the California Violence Intervention and Prevention (CalVIP) Grant Program in Fiscal Year (FY) 2017-18. The BSCC has administered four rounds of CalVIP funding, providing more than \$250 million toward local violence intervention and prevention efforts. Eligible applicants for CalVIP Cohort 5 funding are community-based organizations, cities, counties and tribes that are disproportionately impacted by community gun violence.

Advance Peace - Fresno intends to submit a Non-Binding Letter of Intent (LOI) due on March 14, 2025, and final proposal due August 18, 2025. The final proposal will include a budget, project work plan, assurances, certificates of compliance. If awarded, the program will need to submit a Governing Board Resolution.

Advance Peace - Fresno successfully passed the CalVIP Cohort 4 comprehensive monitoring visit. The results of the monitoring review demonstrated that the agency is compliant with all the contractual requirements with no findings, observations, or recommendations.

**Fiscal Impact**

Advance Peace aims to implement a Large Community Based Organization (CBO) Scope Project by expanding our current services beyond the City of Fresno to encompass all of Fresno County. The maximum award will be \$5,000,000 over a three-year period from January 1, 2026, to December 31, 2028. There is no match requirement.

## Conclusion

Staff is presenting this solicitation to the Board to keep the Board updated on Advance Peace – Fresno’s proactive efforts to secure funding. Our goal is to transform lives and build healthier, safer, and more equitable communities by addressing and ultimately ending the cycle of retaliatory gun violence in urban neighborhoods and beyond.

**BOARD OF COMMISSIONERS MEETING**

<b>Date:</b> March 17, 2025	<b>Program:</b> N/A
<b>Consent Agenda Item #:</b> 9_14	<b>Director:</b> Andy Arredondo
<b>Subject:</b> 2024 CSBG Monitoring Report Update	<b>Officer:</b> Brian Angus

**Recommended Action**

The information presented below is intended to keep the Board apprised of the 2024 Community Services Block Grant (CSBG) onsite monitoring visit that took place August 6, 2024 through August 7, 2024.

**Background**

This item was presented during the March 12, 2025, Program Planning & Evaluation Committee Meeting.

The State of California Department of Community Services and Development (CSD) conducted an onsite monitoring review of the following contracts 2023 CSBG Main 23F-4010, 2024 CSBG Main 24F-3010, and 2024 Discretionary 24F-3010.

The monitoring report, C-24-015, had one finding pertaining to timely contract execution and was reported to the Board on October 21, 2024, Consent Agenda Item #6\_7. This finding was monitored by CSD and, with the timely submission of the 2025 CSBG contract 25F-6010, the finding has been resolved and closed. The agency received an official monitoring update letter from CSD on February 6, 2025.

**Fiscal Impact**

State monitoring is a requirement for the agency to receive CSBG funding. If contractual requirements and compliance policies are not adhered to, the agency may jeopardize approximately two million in funds annually.

**Conclusion**

Staff have successfully met the compliance requirements and actions noted in the monitoring report.



JASON WIMBLEY  
DIRECTOR

State of California-Health and Human Services Agency  
**DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT**  
2389 Gateway Oaks Drive, Suite 100, Sacramento, CA 95833  
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[www.csd.ca.gov](http://www.csd.ca.gov)



GAVIN NEWSOM  
GOVERNOR

*February 6, 2025*

**VIA ELECTRONIC MAIL ONLY**

Brian Angus, Interim Chief Executive Officer  
Fresno County Economic Opportunities Commission  
1920 Mariposa Street, Suite 300  
Fresno, CA 93721  
[BrianTAngus@fresnoeoc.org](mailto:BrianTAngus@fresnoeoc.org)

SUBJECT: CSD Monitoring Report C-24-015 Contract Execution and Deliverables Submission Corrective Action Update

Dear Mr. Angus:

On August 21, 2024, the Department of Community Services and Development, (“CSD”), concluded a onsite monitoring review of Fresno County Economic Opportunities Commission (“Fresno EOC”). As referenced in monitoring report C-24-015 the following finding requiring corrective action was identified:

**Finding 1: Untimely Contract Execution and Deliverables Submission**

As a private agency, Fresno EOC is required to complete contract execution and deliverable submission within 30 days of receipt (2024 CSBG Contract Agreement Article 2.1.1). A review of the contract and deliverable submission tracking for contract 24F-3010 indicated the contract deliverables were not submitted in a timely manner.

To address this finding, Fresno EOC was required to submit its 2025 CSBG Annual Contract Agreement and all associated contract deliverables within the timeframe prescribed by the annual contract agreement (2025 CSBG Contract Agreement Article 2.1.1). Based on Fresno EOC’s timely execution of CSBG contract 25F-6010 and submission of the associated programmatic deliverables, the requirements of this corrective action have been met. As a result, this finding has been closed. This letter will be placed in the agency’s file to document the resolution of this observation and CSD will continue to track agency contract execution and deliverable submissions for timeliness.

Thank you for your continued dedication and commitment to serve low-income individuals and families in your local area. If you have any questions, please contact me at (916) 594-2293 or [James.Scott@csd.ca.gov](mailto:James.Scott@csd.ca.gov).

Sincerely,

*James Scott*

James Scott

C: Wilmer Brown Jr., Program Chief  
Community Services Branch

BOARD OF COMMISSIONERS MEETING

<b>Date:</b> March 17, 2025	<b>Program:</b> N/A
<b>Consent Agenda Item #:</b> 9_15	<b>Director:</b> Andy Arredondo
<b>Subject:</b> 2026-2027 Community Action Plan Process	<b>Officer:</b> Brian Angus

**Recommended Action**

The information presented below is intended to keep the Board apprised of the 2026-2027 Community Action Plan (CAP) process.

**Background**

This item was presented during the March 12, 2025, Program Planning & Evaluation Committee Meeting.

The State of California Department of Community Services and Development (CSD) designates eligible entities as Community Action Agencies as part of their state plan to the U.S. Department of Health and Human Services (HHS). To be considered an eligible entity, Fresno EOC is required to meet the California code, *Government Code - GOV § 12747 (a)*, "Community action plans shall be developed by eligible entities...". Meeting this eligibility requirement also complies with Organizational Standards 1.1, 1.2, 2.1, 2.2, 3.1, 3.2, 3.3, 3.4, 3.5, 4.1, 4.2, 4.3, and 6.4. To meet the CAP requirements and deadline, staff have implemented the following timeline:

- Feb 28, 2025 – Publicly posted draft CAP (must be 30 days prior to the CAP public hearing)
- March 20, 2025 – Posting of public hearing information (location, time, etc.) (must be at least ten days prior to the public hearing)
- April 1, 2025 – Conduct CAP public hearing and incorporate community testimony
- April 16, 2025 – Present final draft CAP to Program Planning & Evaluation Committee
- April 21, 2025 – Board approval of CAP

**Fiscal Impact**

Completing the CAP is a requirement for the agency to be designated as a community action agency and receive CSBG funding. If contractual requirements are not adhered to, the agency may jeopardize approximately two million in funds annually.

**Conclusion**

Staff will incorporate the board’s input if provided and will follow the timeline above to execute the CAP. The CAP is due to CSD by May 31, 2025.

**BOARD OF COMMISSIONERS MEETING**

<b>Date:</b> March 17, 2025	<b>Program:</b> Program Planning & Development
<b>Consent Agenda Item #:</b> 9_16	<b>Director:</b> Ana Medina
<b>Subject:</b> Grant Tracker	<b>Officer:</b> Brian Angus

**Recommended Action**

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

**Background**

This item was presented during the March 12, 2025, Program Planning & Evaluation Committee Meeting.

The information below are updates from the Grant Tracker presented to the full Board on January 27, 2025.

Submitted					
Program	Name	Funder	Amount Requested	Summary	Date Submitted
Health Services - Community Health Center	California Responsibility Education Program (CA PREP) and I&E	California Department of Public Health, Maternal, Child and Adolescent Health Division (CDPH/MCAH)	\$1,875,000	CA PREP is intended to educate at-risk youth, ages 10 - 19 years and up to 21 years, for expecting or pregnant female youth in Fresno County on pregnancy prevention and sexually transmitted infections through replicating evidence-based program models which have been proven to change sexual risk-taking behavior, including delaying sexual activity, and	3/4/2025

				increasing contraceptive use.	
Training and Employment	Basic Needs and Income Creation - RFP	Bank of America Charitable Foundation	\$40,000	Will provide funding for Internship Program for students ages 17 to 26 with a high school diploma or equivalent.	3/3/2025
Health Services - Community Health Center	Enhanced Care Management (ECM) Provider Certification Applications	CalAIM - Anthem/CalViva	TBD	Enhanced Care Management (ECM) is a statewide Medi-Cal benefit that provides person-centered, community-based management to the highest need members.	2/28/2025
Energy Services	Power Saver Rewards Grant Program	CA Public Utilities Commission	\$75,000	The Power Saver Rewards Grant Program provides grants to CBO's to educate Californian's about the Power Saver Rewards program and motivate them to take action by reducing their energy use during a Flex Alert. The program enables utility customers to get a bill credit for reducing their energy use while a Flex Alert is in effect.	2/21/2025
Agency Wide	FUSD RFQ No. 25-02 Services for Community Schools	Fresno Unified School District (FUSD)	N/A	The RFQ is to pre-qualify a pool of vendors under Fresno Unified for direct/indirect Student and Family Services and Professional Learning under four	2/18/2025

				pillars: Integrated Student Supports, Expanded and Enriched Learning Opportunities, Family and Community Engagement, and Collaborative Leadership and Practices.	
Sanctuary & Support Services - CVAHT	Human Trafficking Victim Assistance Program	Cal OES	\$566,666	The purpose of the program is to provide comprehensive safety and supportive services to all survivors of human trafficking by enhancing access to essential direct services.	1/27/2025
Sanctuary & Support Services - CVAHT	Flexible Assistance for Survivors (FA) Pilot Grant Program	Cal OES	\$250,000	Improve safety, healing, and financial stability for survivors of crime and their family members through direct cash/financial assistance.	1/24/2025
Health Services - Community Health Clinic	Positive Prevention PLUS Program	Fresno Unified School District (FUSD)	\$1,209,509	This funding allows Health Services to provide Comprehensive Sexual Health Education, in accordance with the mandatory requirement set forth by the California Healthy Youth Act (CHYA).	1/24/2025

Not Awarded					
Program	Name	Funder	Amount Requested	Summary	Not Awarded Reason
Health Services - Community Health Center	Ending California's Tobacco Epidemic in Every Community RFA 24-10095	California Department of Public Health	\$900,000	Tobacco prevention for a period of 36 months to accelerate momentum toward ending California's tobacco epidemic through policy, system, and environmental change strategies by increasing community engagement within populations that have been disproportionately targeted by the tobacco industry.	Insufficient Funding

2025 AWARDED								
Due Date	Program	Name	Funder	Amount Requested	Summary	Board Report Date	Date of Notice	Amount Awarded
9/12/2024	Energy Services	Equitable Building Decarbonization Direct Install Program- Central Region	Center for Sustainable Energy (CSE)	\$565,676	The Equitable Building Decarbonization Program seeks to mitigate greenhouse gas emissions by implementing energy-efficient and electrification measures in residential buildings across underserved and disadvantaged communities in Central California. Fresno EOC is a sub-contractor for the project awarded to Center for Sustainable Energy.	3/12/2025	2/15/2025	\$565,676
6/28/2024	Foster Grandparent - Senior Tech Program	CA Advanced Services Fund (CASF) Adoption Account - Digital Literacy	CA Public Utilities Commission	\$1,168,652	Funds will allow the Senior Tech Program to continue for two more years, serving approximately 2,500 seniors.	10/7/2024	1/16/2025	\$1,168,652
12/24/2024	Food Services - Food Distribution Program	Bob CareBob's Discount Furniture	Smart & Final Charitable Foundation	\$2,500	Funds will support the Food Distribution Program.	N/A	1/7/2025	\$3,500
<b>Total Amount Requested</b>				\$1,765,828		<b>Total Amount Awarded</b>		\$1,766,828

2025 NOT AWARDED							
Due Date	Program	Name	Funder	Amount Requested	Summary	Board Report Date	Date of Notice
8/20/2024	Sanctuary and Support Services - Homeless Services	Eviction Protection Grant Program FR-6800-N-79	U.S. Department of Housing and Urban Development	\$224,500	Fresno EOC is a community partner with CCLS to provide no cost legal assistance to low-income tenants at risk of or subject to eviction.	N/A	1/9/2025
11/8/2024	Health Services - Community Health Center	Ending California's Tobacco Epidemic In Every Community RFA 24-10095	California Department of Public Health	\$900,000	Tobacco prevention for a period of 36 months to accelerate momentum toward ending California's tobacco epidemic through policy, system, and environmental change strategies by increasing community engagement within populations that have been disproportionately targeted by the tobacco industry.	11/4/2025	2/4/2025
<b>Total Amount Requested</b>				\$1,124,500.12			

IN PROGRESS GRANTS							
Due Date	Program	Name	Funder	Amount Requested	Summary	Board Report Date	Date of Notice
3/15/2025	Food Services	Charitable Grant Application for the Wipfli Foundation - 2025	Wipfli Foundation	\$25,000	Funding supports social services and education initiatives in locations where Wipfli operates.	N/A	TBD

3/31/2025	Food Services	Kaiser Permanente Food & Nutrition Security Grant	Kaiser Permanente	\$25,000	Funding to support strengthening current Food Distribution services.	N/A	TBD
3/31/2025	Sanctuary & Support Services - Homeless Services	Fansler Foundation	Fansler Foundation	\$50,000	Deliverables directly benefit developmentally challenged or socioeconomically disadvantaged children that are infant through eighteen years of age in the Fresno, Kings, Tulare, Merced, Madera, or Mariposa Counties.	N/A	TBD
5/2/2025	Health Services - Community Health Center	PATH CITED Round 4	CA Department of Health Care Services (DHCS)	\$1,852,741	The PATH CITED initiative provides funding to build the capacity and infrastructure of on the ground partners, including community based organizations, hospitals, county agencies, Tribes, and others, to successfully participate in Medi-Cal system. The initiative enables the transition, expansion, and development of Enhanced Care Management (ECM) and Community Supports capacity and infrastructure.	TBD	TBD
8/18/2025	Advance Peace	CalVIP - California Violence Intervention & Prevention Grant - Cohort 5	California Board of State and Community Corrections	\$1,000,000	CalVIP grants are used to support, expand and replicate evidence-based violence reduction initiatives.	3/12/2025	TBD
<b>Total Amount Requested</b>				\$2,952,741			

<b>SUBMITTED GRANTS</b>							
Due Date	Program	Name	Funder	Amount Requested	Summary	Board Report Date	Date of Notice
3/4/2025	Health Services - Community Health Center	California Responsibility Education Program (CA PREP) and I&E	California Department of Public Health, Maternal, Child and Adolescent Health Division (CDPH/MCAH)	\$1,875,000	CA PREP is intended to educate at-risk youth, ages 10 - 19 years and up to 21 years, for expecting or pregnant female youth in Fresno County on pregnancy prevention and sexually transmitted infections through replicating evidence-based program models which have been proven to change sexual risk-taking behavior, including delaying sexual activity, and increasing contraceptive use.	3/12/2025	TBD
3/3/2025	Training and Employment	Basic Needs and Income Creation - RFP	Bank of America Charitable Foundation	\$40,000	Will provide funding for Internship Program for students ages 17 to 26 with a high school diploma or equivalent.	N/A	TBD
2/28/2025	Health Services - Community Health Center	Enhanced Care Management (ECM) Provider Certification Applications	CalAIM - Anthem/CalViva	TBD	Enhanced Care Management (ECM) is a statewide Medi-Cal benefit that provides person-centered, community-based management to the highest need members.	3/12/2025	TBD

2/21/2025	Energy Services	Power Saver Rewards Grant Program	CA Public Utilities Commission	\$75,000	The Power Saver Rewards Grant Program provides grants to CBO's to educate Californian's about the Power Saver Rewards program and motivate them to take action by reducing their energy use during a Flex Alert. The program enables utility customers to get a bill credit for reducing their energy use while a Flex Alert is in effect.	N/A	4/1/2025
2/18/2025	Agency Wide	FUSD RFQ No. 25-02 Services for Community Schools	Fresno Unified School District (FUSD)	N/A	The RFQ is to pre-qualify a pool of vendors under Fresno Unified for direct/indirect Student and Family Services and Professional Learning under four pillars: Integrated Student Supports, Expanded and Enriched Learning Opportunities, Family and Community Engagement, and Collaborative Leadership and Practices.	N/A	TBD
1/27/2025	Sanctuary & Support Services - CVAHT	Human Trafficking Victim Assistance Program	Cal OES	\$566,666	The purpose of the program is to provide comprehensive safety and supportive services to all survivors of human trafficking by enhancing access to essential direct services.	1/27/2025	TBD
1/24/2025	Sanctuary & Support Services - CVAHT	Flexible Assistance for Survivors (FA) Pilot Grant Program	Cal OES	\$250,000	Improve safety, healing, and financial stability for victim/survivors of crime and their family members through direct cash/financial assistance.	1/27/2025	TBD
1/24/2025	Health Services - Community Health Clinic	FUSD Comprehensive Sexual Health Education Program	Fresno Unified School District (FUSD)	\$1,152,946	Health Services provides Comprehensive Sexual Health Education, in accordance with the mandatory requirement set forth by the California Healthy Youth Act (CHYA). Health Services staff is responsible for implementing five out of the fourteen lessons from the Positive Prevention PLUS (PPP) curriculum to seventh and ninth-grade students across 18 middle schools in the fall semester and 15 high schools/specialty schools in the spring semester.	3/12/2025	TBD
1/1/2025	Agency Wide - Information Technology (IT)	CASF Broadband Adoption Account Grant-Digital Literacy	CA Public Utilities Commission	\$150,000	This grant will provide funding to provide Digital Literacy classes in rural communities, which include Mendota, Huron, Orange Cove, Sanger, San Joaquin and Parlier.	1/27/2025	TBD
12/23/2024	Health Services-Community Health Clinic	Community Supports Provider Certification Tool Application	CalAIM + Healthnet + Anthem	TBD	Application to become a Healthnet Community Supports provider offering Medically Tailored Meals (MTM), Housing Tenancy and Sustaining Services, and Housing Transition Navigation Community Supports.	2/18/2025	TBD
11/4/2024	Health Services - Tobacco Education Program	Community Outreach, Engagement, Education and/or Climate Resilience Service	City of Fresno	\$400,000	The city is interested in partnering with a diverse range of organizations on this project. The services to be performed by the subgrantee(s) include community outreach, engagement, education, and climate resilience activities designed to involve community members living and/or working in the project area.	TBD	TBD

10/2/2024	Health Services	HRSA-25-085 New Access Points Department of Health and Human Services Health Resources and Services Administration	US Department of Health and Human Services, Health Resources and Services Administration (HRSA)	\$650,000	To support new health center service delivery sites to expand affordable, accessible, and high-quality primary health care for underserved communities.	8/5/2024	11/20/2024
9/10/2024	Transit Systems	EnergIIZE EV Jump Start Year 3	EnergIIZE Commercial Vehicles (California Energy Commission)	\$750,000	Funding for commercial fleets, site owners, or others who seek to deploy charging infrastructure for Medium-Duty and Heavy-Duty (MDHD) electric vehicles (EVs).	8/5/2024	TBD
7/26/2024	Sanctuary and Support Services - Homeless Services	City of Fresno Homeless Youth Services	City of Fresno	\$2,134,500	Funding will support Bridge Housing to young adults.	8/5/2024	TBD
6/3/2024	EOC Other	ICARP Adaptation Planning Grant Program	County of Fresno	\$50,000	Fresno EOC will be a County of Fresno sub-awardee providing outreach and facilitating community input on climate resiliency needs and strategies.	N/A	TBD
2/27/2024	Training and Employment - Valley Apprenticeship Connections (VAC)	Career Skills Training	Department of Energy	\$536,626	Funding for job training to gain industry-recognized certifications in energy efficiency sector.	1/22/2024	5/20/2024
<b>Total Amount Requested</b>				\$8,630,738			

LETTERS OF INTENT SUBMITTED							
Due Date	Program	Name	Funder	Amount Requested	Summary	Board Report Date	Date of Notice
1/9/2025	Sanctuary & Support Services	California Endowment Letter of Intent	California Endowment	TBD	Funding will support case management, mental health services, and educational outreach for the LGBTQ+ Resource Center.	N/A	TBD
11/20/2024	Advance Peace	CDC (RO1) Research Grants to Rigorously Evaluate Innovative and Promising Strategies to Prevent Firearm Related Violence and Injuries	CDC	\$50,000	In partnership with MPHI and UC Berkley, funding will be used to demonstrate the effectiveness of the Advance Peace strategy, using a casual research design examining the relationship between stipend reinforcements and long term behavior changes.	N/A	TBD
7/15/2024	EOC Other	BID OPPORTUNITY - Community Outreach and Education Services Master Service Agreement (MSA)	State of California, Department of General Services Procurement Division (DGS-PD)	\$0	CBO specific Master Service Agreements (MSAs) for Community Outreach and Education Services.	N/A	TBD
<b>Total Amount Requested</b>				\$50,000			

## FINANCE COMMITTEE MEETING

Date: February 19, 2025

Time: 5:00 PM

Location: 1920 Mariposa Street, Suite 310 Fresno, CA 93721

### MINUTES

1. **CALL TO ORDER**

Charles Garabedian, called the meeting to order at 5:07 p.m.

2. **ROLL CALL**

Roll was called and a quorum was established.

**Committee Members:**

Charles Garabedian  
Alysia Bonner  
Debra McKenzie  
Manuel Romero

**Staff:**

Brian Angus  
Salam Nalia  
Michelle L. Tutunjian  
Greg Streets  
Jack Lazzarini  
Sherry Neil  
Nelson Dibie  
Karina Perez  
Jane Thomas  
Julio Romero

Angela Riofrio  
Steve Warnes  
Annette Thornton  
Darlene Trujillo  
Elionora Vivanco  
(T) Misty Gattie-Blanco

**Teleconference:**

Rey Leon

**Absent:**

N/A

**Other Committee Members:**

Kathleen Arambula-Reyna

3. **2025 FINANCE COMMITTEE MEETING SCHEDULE**

Committee Chair Garabedian, provided an overview of the proposed 2025 Finance Committee Meeting schedule.

Public Comment: None heard.

**Motion by:** Bonner    **Second by:** McKenzie

**Ayes:** All in favor.

**Nays:** None heard

4. **FINANCE COMMITTEE CHARTER**

Committee Chair Garabedian, provided an overview of the redline recommended changes to the Finance Committee Charter.

Commissioner Bonner, asked when will the Committee members review the program variance budget reports. Brian Angus, Interim Chief Executive Officer, responded that the program variance budget reports will be provided on a monthly basis.

The Committee and staff engaged in a discussion and recommended this item to move forward as presented.

Public Comment: None heard.

**Motion by:** Bonner    **Second by:** McKenzie

**Ayes:** All in favor.

**Nays:** None heard

**5. AGENCY FINANCIAL AND HEAD START FINANCIAL STATUS REPORT DECEMBER 2024**

Angela Riofrio, Finance Director, provided an overview report of the Agency Financial Statements and the Head Start Financial Status Report as of Year-to-Date for December 31, 2024, with a revenue of \$166,788,500 and a total of \$171,081,574 in expenditures which is 94% of the budget. The total net difference between revenues and expenditures is approximately (\$4,293,074) deficit.

Commissioner Romero inquired about the plan to reduce the deficit. Angus responded, this will be discussed in detail during the February Board Meeting Executive Session.

Public Comment: None heard.

**Motion by:** Leon    **Second by:** Romero

**Ayes:** All in favor.

**Nays:** None heard

**6. PLAN AMENDMENT-VESTING SCHEDULE FOR 401A PLAN**

Steve Warnes, Finance Officer, provided an overview of the redline recommended changes to the Plan Amendment vesting schedule for the 401a plan.

Public Comment: None heard.

**Motion by:** Bonner    **Second by:** Romero

**Ayes:** All in favor.

**Nays:** None heard

**7. HEALTH INSURANCE REPORT**

Warnes, presented the health insurance fund report. As of December 31, 2024, the health insurance reserve is \$6.8 million, which covers approximately 7 months of average expenditures. Contributions from programs and employees for 2024 total \$11,509,782 while the fund paid out \$11,781,106 in expenses, decreasing the fund balance of (\$271,234).

Angus stated the agency needs three months of reserve in the balance sheet for the agency to continue to run a self-fund plan and to maintain a certain amount of money to guarantee that the agency has the money to pay for employees' benefits and health plan costs.

Salam Nalia, Interim Deputy Chief Executive Officer stated moving \$3M from the health insurance reserve is to increase agency equity.

Public Comment: None heard.

No action required.

## **8. AGENCY INVESTMENTS REPORT**

Warnes provided an overview of the agency's investment reports as of December 31, 2024. The total annual interest expected from these fixed-income investments is \$45,943 with an average rate of 3.10%.

Public Comment: None heard.

No action required.

## **9. VARIANCE REPORTS**

Riofrio presented a detailed variance report for the Women, Infants, and Children (WIC) and Health Services Programs.

Angus stated we need to hold Program Directors accountable for their programs' financials, and the variance budget reports are to be reported by Program Directors, as they are the primary focus of their programs' budget.

Commissioner Bonner stated concerns about whether we have provided the necessary tools for program directors to understand their budget, or if their authority has been taken away. Angus responded, in the past, the program directors were responsible for preparing and understanding their program budget.

Commissioner Arambula-Reyna stated a cultural shift has happened in the agency, and as one of the Commissioners, she is trying to provide stability and support to staff by allowing them to do their job and continue to inform the Board.

The Committee and staff engaged in a discussion and recommended this item to move forward as presented.

Public Comment: None heard.

No action required.

**10. FUNDING LIST JANUARY 2025**

A. Supporting Document

Riofrio provided an overview of the Agency’s Funding list as of January 1, 2025, reflecting the current funding awarded of \$193.3 million.

Public Comment: None heard.

No action required.

**11. OTHER COSTS 2024**

Riofrio provided a detailed update on the fiscal status of the “Other Costs’ expense categories and stated removing the “other costs” category or providing additional training to staff.

Public Comment: None heard.

No action required.

**12. PUBLIC COMMENTS**

Public Comment: None heard.

No action required.

**13. COMMISSIONERS’ COMMENT**

Commissioner Romero stated encouragement and excitement for the program director’s involvement moving forward with their program budget.

Public Comment: None heard.

No action required.

**14. ADJOURNMENT**

The meeting adjourned at 6:26 p.m.

**BOARD OF COMMISSIONERS MEETING**

<b>Date:</b> March 17, 2025	<b>Program:</b> Health Services
<b>Consent Agenda Item #:</b> 9_18	<b>Director:</b> Jane Thomas
<b>Subject:</b> Proposal for Acquisition of Health Center Facility	<b>Officer:</b> Jack Lazzarini

**Recommended Action**

The Finance Committee recommends approval for full Board consideration of the intent to purchase the Health Center facility located at 1047-1057 R Street to ensure uninterrupted operations and adherence to licensing requirements.

**Background**

This item was presented during the March 12, 2025, Finance Committee meeting.

The owner contacted the Health Center to express their intent to sell the entire property, which encompasses over 10,000 square feet. Currently, the clinic occupies 36% of this space and pays a monthly lease of \$6,054. After thorough discussions involving facilities, finance, and program management, the decision was made that purchasing the building would be both a cost-effective and strategic move for current and future program operations. This acquisition would facilitate the consolidation of seven additional health programs from one site to a single location. Currently, the combined monthly lease for these three sites amounts to \$12,100 resulting in potential savings of \$3,000 per month for the programs.

The Health Center can benefit from staying in its current location, as it meets the clinic licensing requirements to function as a community health clinic under OSHPD 3 standards. The available rental properties in the surrounding areas do not comply with these standards, and converting or rebuilding them to meet such standards would likely be both expensive and time consuming. Remaining where we are will ensure compliance and allow us to continue serving our community without disruption.

**Fiscal**

Below is the proposed pricing, which has been accepted by the seller.

Purchase Price	\$1,200,000
Down Payment	\$160,000

Interest Rate (fixed rate)	6.70%
Loan Term	15 Years
Estimated Monthly Payments	\$9,174
Total Payments for 15 years	\$1,811,320
OWNER CARRY BACK NOTE	

Health Services has secured the \$160,000 down payment, which is included in the 2025 budget. Financing is not required, as the loan will be assumed by the seller making the transaction financially viable.

**Conclusion**

If approved by the Board, Health Services will proceed with the purchase of the building. If not approved, we will not proceed with purchasing the building and a new owner could potentially execute a new lease agreement with a potential buyout of the current lease or increase rates resulting in the displacement of the Health Services Clinic.

**BOARD OF COMMISSIONERS MEETING**

<b>Date:</b> March 17, 2025	<b>Program:</b> Finance
<b>Consent Agenda Item #:</b> 9_19_A	<b>Director:</b> Gilda Arreguin
<b>Subject:</b> Energy Services Utility Assistance	<b>Officer:</b> Sherry Neil

**Recommended Action**

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

**Background**

This item was presented during the March 12, 2025, Finance Committee meeting.

The prepared financial analysis reports and/or requested updates for Energy Services Utility Assistance are included for informational purposes.

**Fiscal Impact**

**Utility Assistance 2024 LIHEAP EHA-16 - 24B-2008 (71270 - 71275)**

Percentage Of Time Lapsed:	75%
Funding Period :	November 1, 2023 - June 30, 2025
Total Budget:	\$1,962,177
Total Revenue YTD	\$1,916,689/98%
Total Expenditures YTD	\$1,916,689/98%

Finance Comments: Program spending exceeds targeted amount, however is on track to remain within budget.

Program Comments:

By January 31, 2025, the 2024 LIHEAP contract utilized 97% of its funds and assisted 6,606 Fresno County households. Non-consideration funds are 99% used and, like other expenses, will be fully utilized by June 30, 2025.

**Utility Assistance LIHEAP 2025 EHA-16 - 25B-3008 (71280 - 71286)**

Percentage Of Time Lapsed:	15%
Funding Period :	November 1, 2024 - June 30, 2026

Total Budget:	\$1,968,348
Total Revenue YTD	\$380,317/19%
Total Expenditures YTD	\$380,317/19%

Finance Comments: Program is slightly overspent with secured funding, but on target for full grant utilization. Currently 75% of the grant is secured and the remaining 25% is expected in May.

Program Comments:

By January 31, 2025, the 2025 LIHEAP contract used 19% of its funds and assisted 201 Fresno County households. Funding is allocated between Weatherization and Utility Assistance, and all funds are planned to be expended by June 30, 2026. Non-consideration funds, totaling \$5,289,930, are 4% utilized, with \$5,071,256 remaining.

**Conclusion**

This item is for informational purposes only.

**ENERGY SERVICES  
VARIANCE REPORT  
REPORTING PERIOD: 01/31/2025**

FUNDING PERIOD :	November 1, 2023	-	June 30, 2025
PROJECT ID#:	71270	-	71275
PERCENTAGE OF TIME LAPSED:	75%		
PROGRAM:	Utility Assistance 2024 LIHEAP EHA-16 - 24B-2008		

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
<b>REVENUE</b>				
State Community Services & Development	\$ 1,962,177	\$ 1,916,689	\$ 45,488	97.68%
<b>TOTAL REVENUE</b>	<b>\$ 1,962,177</b>	<b>\$ 1,916,689</b>	<b>\$ 45,488</b>	<b>97.68%</b>
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
Salaries & Fringe	\$ 1,013,309	\$ 1,074,101	\$ (60,792)	106.00%
<b>TOTAL PERSONNEL</b>	<b>\$ 1,013,309</b>	<b>\$ 1,074,101</b>	<b>\$ (60,792)</b>	<b>106.00%</b>
<b>NON-PERSONNEL</b>				
<b>OPERATING EXPENSES</b>				
ECIP - EHCS	\$ 344,398	\$ 329,398	\$ 15,000	95.64%
ECIP - WPO	\$ 18,194	\$ 18,194	\$ -	100.00%
GENERAL OPERATING COSTS	\$ 414,006	\$ 383,519	\$ 30,487	92.64%
<b>OTHER COSTS</b>				
N/A	\$ -	\$ -	\$ -	
<b>INDIRECT</b>				
10.3% allowable costs	\$ 172,270	\$ 111,477	\$ 60,793	64.71%
<b>TOTAL NON-PERSONNEL</b>	<b>\$ 948,868</b>	<b>\$ 842,588</b>	<b>\$ 106,280</b>	<b>88.80%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,962,177</b>	<b>\$ 1,916,689</b>	<b>\$ 45,488</b>	<b>97.68%</b>
<b>NET INCOME(LOSS)</b>	<b>\$ -</b>	<b>\$ -</b>		

<b>NOTES:</b>				
NON-CONSIDERATION (Utility Assistance Funds)	\$ 8,919,921	\$ 8,899,554	\$ 20,367	99.77%

**ENERGY SERVICES  
VARIANCE REPORT  
REPORTING PERIOD: 01/31/2025**

FUNDING PERIOD :	November 1, 2024	-	June 30, 2026
PROJECT ID#:	71280		71285
PERCENTAGE OF TIME LAPSED:	15%		
PROGRAM:	Utility Assistance LIHEAP 2025 EHA-16 25B-3008		

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
<b>REVENUE</b>				
State Community Services & Development	\$ 1,968,348	\$ 380,317	\$ 1,588,031	19.32%
<b>TOTAL REVENUE</b>	<b>\$ 1,968,348</b>	<b>\$ 380,317</b>	<b>\$ 1,588,031</b>	<b>19.32%</b>
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
Salaries & Fringe	\$ 768,160	\$ 296,786	\$ 471,374	38.64%
<b>TOTAL PERSONNEL</b>	<b>\$ 768,160</b>	<b>\$ 296,786</b>	<b>\$ 471,374</b>	<b>38.64%</b>
<b>NON-PERSONNEL</b>				
<b>OPERATING EXPENSES</b>				
ECIP - EHCS	\$ 750,000	\$ -	\$ 750,000	0.00%
ECIP - WPO	\$ 22,500	\$ 1,848	\$ 20,652	8.21%
General Operating Costs	\$ 132,326	\$ 15,146	\$ 117,180	11.45%
<b>OTHER COSTS</b>			\$ -	
N/A	\$ -	\$ -		
<b>INDIRECT</b>				
10.3% allowable costs	\$ 295,363	\$ 66,537	\$ 228,826	22.53%
<b>TOTAL NON-PERSONNEL</b>	<b>\$ 1,200,188</b>	<b>\$ 83,531</b>	<b>\$ 1,116,657</b>	<b>6.96%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,968,348</b>	<b>\$ 380,317</b>	<b>\$ 1,588,031</b>	<b>19.32%</b>
<b>NET INCOME(LOSS)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

<b>NOTES:</b>				
Non-Consideration Budget (Utility Assistance)	\$ 5,289,930	\$ 218,674	\$ 5,071,256	4.13%

**BOARD OF COMMISSIONERS MEETING**

<b>Date:</b> March 17, 2025	<b>Program:</b> Finance
<b>Consent Agenda Item #:</b> 9_19_A	<b>Director:</b> Latisha Conway
<b>Subject:</b> Energy Services Weatherization	<b>Officer:</b> Sherry Neil

**Recommended Action**

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

**Background**

This item was presented during the March 12, 2025, Finance Committee meeting.

The prepared financial analysis reports and/or requested updates for Energy Services Weatherization are included for informational purposes.

**Fiscal Impact**

**Weatherization LIHEAP 2025 - 25B-3008 (72280 – 72286)**

Percentage Of Time Lapsed:	15%
Funding Period :	November 1, 2024 – June 30, 2026
Total Budget:	\$2,589,930
Total Revenue YTD	\$459,335/18%
Total Expenditures YTD	\$459,335/18%

Finance Comments: Program is slightly overspent with secured funding, but on target for full grant utilization. Currently 75% of the grant is secured and the remaining 25% is expected in May.

Program Comments:

LIHEAP 2025 is currently on target to be fully expended by the end of contract. To date, 23 homes have been completed and 91 homes are in progress.

**Weatherization LIHEAP 2024 - 24B-2008 (72270 – 72276)**

Percentage Of Time Lapsed:	75%
Funding Period :	November 1, 2023 – June 30, 2025
Total Budget:	\$1,924,593

Total Revenue YTD \$1,923,593/99.95%  
Total Expenditures YTD \$1,923,593/99.95%

Finance Comments: Program only has \$1,000 left to spend for full grant utilization with five months left on contract.

Program Comments: This contract is scheduled to be completed with the February billing. A total of 165 units were completed under this contract.

**Weatherization - DOE BIL 22P-7007 (73400 - 73407)**

Percentage Of Time Lapsed: 41%  
Funding Period : June 1, 2023 - June 30, 2027  
Total Budget: \$1,572,609  
Total Revenue YTD \$813,664/52%  
Total Expenditures YTD \$813,664/51%

Finance Comments: Full grant budget is \$6,033,262 from 6/1/2023 - 6/30/2027, however, grant is in jeopardy of being rescinded due to federal funding changes. Advanced funds are secured in the amount of \$1,508,315 and CSD has reimbursed \$64,293. Total secured funding amount is \$1,572,609.

Program Comments: The remaining advanced funds will cover the costs of homes currently in progress. To date, 65 homes have been completed and 64 homes are in progress. Until further guidance is provided by our state and federal funding sources, all new applicants have been placed on a waitlist.

**DOE WAP 22C-6004 (73000 - 73007)**

Percentage Of Time Lapsed: 86%  
Funding Period : July 1, 2022 - June 30, 2025  
Total Budget: \$1,672,442  
Total Revenue YTD \$1,468,477/88%  
Total Expenditures YTD \$1,468,477/88%

Finance Comments: Program is on target for full grant utilization.

Program Comments: Only two units remain in progress to complete this contract, which is on track for completion by April. This marks the final year under the continuing resolution of this contract. There were 111 units completed under this contract. The DOE WAP 2025 is scheduled for issuance in June.

**Conclusion**

This item is for informational purposes only.

**ENERGY SERVICES  
VARIANCE REPORT  
REPORTING PERIOD: 01/31/2025**

FUNDING PERIOD :	November 1, 2024	-	June 30, 2026
PROJECT ID#:	72280	-	72286
PERCENTAGE OF TIME LAPSED:	15%		
PROGRAM:	Weatherization LIHEAP 2025 - 25B-3008		

	BUDGET		YTD ACTUAL	BALANCE	VARIANCE
<b>REVENUE</b>					
State Community Services & Development	\$ 2,589,930	\$	459,335	\$ 2,130,595	17.74%
<b>TOTAL REVENUE</b>	\$ 2,589,930	\$	459,335	\$ 2,130,595	17.74%
<b>EXPENDITURES</b>					
PERSONNEL					
Salaries & Fringe	\$ 1,441,923	\$	246,963	\$ 1,194,960	17.13%
<b>TOTAL PERSONNEL</b>	\$ 1,441,923	\$	246,963	\$ 1,194,960	17.13%
<b>NON-PERSONNEL</b>					
OPERATING EXPENSES					
Direct Program	\$ 800,000	\$	186,316	\$ 613,684	23.29%
General Operating Costs	\$ 348,008	\$	26,056	\$ 321,951	7.49%
OTHER COSTS					
N/A	\$ -	\$	-	\$ -	
INDIRECT					
10.3% allowable costs	\$ -	\$	-	\$ -	0.00%
<b>TOTAL NON-PERSONNEL</b>	\$ 1,148,008	\$	212,372	\$ 935,635	18.50%
<b>TOTAL EXPENDITURES</b>	\$ 2,589,930	\$	459,335	\$ 2,130,595	17.74%
<b>NET INCOME(LOSS)</b>	\$ -	\$	-		

NOTES:  
Indirect expenses are included in EHA-16 portion of contract, current expenses of \$36,862.92 (Total budget of \$250,000)

**ENERGY SERVICES  
VARIANCE REPORT  
REPORTING PERIOD: 01/31/2025**

FUNDING PERIOD :	June 1, 2023	-	June 30, 2027
PROJECT ID#:	73400	-	73407
PERCENTAGE OF TIME LAPSED:	41%		
PROGRAM:	Weatherization - DOE BIL 22P-7007		

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
<b>REVENUE</b>				
State Community Services & Development	\$ 1,572,609	\$ 813,664	\$ 758,945	51.74%
<b>TOTAL REVENUE</b>	\$ 1,572,609	\$ 813,664	\$ 758,945	51.74%
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
Salaries & Fringe	\$ 378,000	\$ 347,347	\$ 30,653	91.89%
<b>TOTAL PERSONNEL</b>	\$ 378,000	\$ 347,347	\$ 30,653	91.89%
<b>NON-PERSONNEL</b>				
<b>OPERATING EXPENSES</b>				
Health & Safety	\$ 275,000	\$ 114,480	\$ 160,520	41.63%
Direct Program	\$ 814,609	\$ 282,681	\$ 531,928	34.70%
General Operating Costs	\$ 55,000	\$ 25,331	\$ 29,669	46.06%
<b>OTHER COSTS</b>			\$ -	
N/A	\$ -	\$ -		
<b>INDIRECT</b>				
10.3% allowable costs	\$ 50,000	\$ 43,825	\$ 6,175	87.65%
<b>TOTAL NON-PERSONNEL</b>	\$ 1,194,609	\$ 466,317	\$ 728,292	39.04%
<b>TOTAL EXPENDITURES</b>	\$ 1,572,609	\$ 813,664	\$ 758,945	51.74%
<b>NET INCOME(LOSS)</b>	\$ -	\$ -		

NOTES:  
Revenue = \$1,508,315.50 Advance + \$64,293.60 CSD Paid YTD

**ENERGY SERVICES  
VARIANCE REPORT  
REPORTING PERIOD: 01/31/2025**

FUNDING PERIOD :	November 1, 2023	-	June 30, 2025
PROJECT ID#:	72270	-	72276
PERCENTAGE OF TIME LAPSED:	75%		
PROGRAM:	Weatherization LIHEAP 2024 - 24B-2008		

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
<b>REVENUE</b>				
State Community Services & Development	\$ 1,924,593	\$ 1,923,593	\$ 1,000	99.95%
<b>TOTAL REVENUE</b>	\$ 1,924,593	\$ 1,923,593	\$ 1,000	99.95%
<b>EXPENDITURES</b>				
PERSONNEL				
SALARIES & FRINGE	\$ 991,315	\$ 991,315	\$ -	100.00%
<b>TOTAL PERSONNEL</b>	\$ 991,315	\$ 991,315	\$ -	100.00%
<b>NON-PERSONNEL</b>				
OPERATING EXPENSES				
Direct Program	\$ 533,876	\$ 533,876	\$ -	
General Operating Costs	\$ 399,402	\$ 398,402	\$ 1,000	
EQUIPMENT COSTS				
N/A	\$ -	\$ -	\$ -	0.00%
OTHER COSTS				
N/A	\$ -	\$ -		
INDIRECT				
10.3% allowable costs	\$ -		\$ -	0.00%
<b>TOTAL NON-PERSONNEL</b>	\$ 933,278	\$ 932,278	\$ 1,000	99.89%
<b>TOTAL EXPENDITURES</b>	\$ 1,924,593	\$ 1,923,593	\$ 1,000	99.95%
<b>NET INCOME(LOSS)</b>	\$ 0	\$ 0		

NOTES:

**ENERGY SERVICES  
VARIANCE REPORT  
REPORTING PERIOD: 01/31/2025**

FUNDING PERIOD :	<u>July 1, 2022</u>	-	<u>June 30, 2025</u>	
PROJECT ID#:	73000	-	73007	
PERCENTAGE OF TIME LAPSED:	86%			
PROGRAM:	DOE WAP 22C-6004			

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
<b>REVENUE</b>				
State Community Services & Development	\$ 1,672,442	\$ 1,468,477	\$ 203,965	87.80%
<b>TOTAL REVENUE</b>	<b>\$ 1,672,442</b>	<b>\$ 1,468,477</b>	<b>\$ 203,965</b>	<b>87.80%</b>
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
Salaries & Fringe	\$ 550,000	\$ 535,465	\$ 14,535	97.36%
<b>TOTAL PERSONNEL</b>	<b>\$ 550,000</b>	<b>\$ 535,465</b>	<b>\$ 14,535</b>	<b>97.36%</b>
<b>NON-PERSONNEL</b>				
<b>OPERATING EXPENSES</b>				
Health & Safety	\$ 287,893	\$ 240,720	\$ 47,173	83.61%
Direct Program	\$ 548,689	\$ 490,360	\$ 58,329	89.37%
WRF	\$ 92,534	\$ 49,522	\$ 43,012	53.52%
General Operating Costs	\$ 121,006	\$ 82,606	\$ 38,400	68.27%
<b>OTHER COSTS</b>			\$ -	
N/A	\$ -	\$ -		
<b>INDIRECT</b>				
10.3% allowable costs	\$ 72,320	\$ 69,804	\$ 2,516	96.52%
<b>TOTAL NON-PERSONNEL</b>	<b>\$ 1,122,442</b>	<b>\$ 933,012</b>	<b>\$ 189,430</b>	<b>83.12%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,672,442</b>	<b>\$ 1,468,477</b>	<b>\$ 203,965</b>	<b>87.80%</b>
<b>NET INCOME(LOSS)</b>	<b>\$ -</b>	<b>\$ -</b>		

NOTES:

**BOARD OF COMMISSIONERS MEETING**

<b>Date:</b> March 17, 2025	<b>Program:</b> Finance
<b>Consent Agenda Item #:</b> 9_19_B	<b>Director:</b> Misty Gattie-Blanco
<b>Subject:</b> Sanctuary & Support Services	<b>Officer:</b> Sherry Neil

**Recommended Action**

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

**Background**

This item was presented during the March 12, 2025, Finance Committee meeting.

The prepared financial analysis reports and/or requested updates for Sanctuary & Support Services are included for informational purposes.

**Fiscal Impact**

**LGBTQ - Uncovered Expenses (CSBG) (80030)**

Percentage Of Time Lapsed:	8%
Funding Period :	January 1, 2024 - December 31, 2025
Total Budget:	\$11,399
Total Revenue YTD	\$11,399/100%
Total Expenditures YTD	\$62,238 /100%

Finance Comments: Project includes uncovered expenses. The \$50,839 deficit is 2024 expenses that remained uncovered.

Program Comments: Funds currently in this project are expenses and funds from CSBG and is currently overspent because the project has seen a decline in funding to support the operations. Due to this, but to keep the program going, the team has been meeting to determine location of the facility and restructuring staffing to keep the program operating.

**LGBTQ – Donation (80031)**

Percentage Of Time Lapsed:	N/A
Funding Period :	Ongoing
Total Budget:	\$
Total Revenue YTD	\$249,057 /100%

Total Expenditures YTD \$254,160 /100%

Finance Comments: Deficit of \$5,103 is comprised of unallowable expenses e.g. signage, bottled water, etc., that cannot be paid for by CSBG.

Program Comments:

Donations collected for LGBTQ is used on items that cannot be included in our current grants or when there is not even funds available in those grants. These funds were also used as match. This fund is currently overspent supporting the facility as many of those funds are not allowable in current grant funds.

**LGBTQ – OVC Mentoring (80039)**

Percentage Of Time Lapsed:	93%
Funding Period :	October 1, 2021 – April 30, 2025
Total Budget:	\$625,000
Total Revenue YTD	\$546,486 /87%
Total Expenditures YTD	\$546,486 /87%

Finance Comments: Project is slightly underspent but on target to spend the funds prior to the end of the funding period. Budget modification recently completed.

Program Comments:

This project is overall on track for spending. The original project was to end in 2024 but was awarded a no-cost extension until April 2025. Although the deliverables had been met, because funding was still available, we requested to continue the program providing mentoring services to youth and young adults. Over the course of this multi-year grant, over 150 youth have been assisted through Fresno EOC and Fresno Street Saints.

**LGBTQ - Trans Medical Need Fund (80040)**

Percentage Of Time Lapsed:	N/A
Funding Period :	N/A
Total Budget:	\$79,203
Total Revenue YTD	\$79,203 /100%
Total Expenditures YTD	\$79,094 /100%

Finance Comments: Project has collected donations and fund raised. There is a slight surplus of \$109.

Program Comments:

Donations and fundraising efforts in this project is specifically for clients who have identified as transgender and can request assistance to support gender affirming care. To date, over 500 individuals have been supported by this fund either through direct financial assistance or with HRT supplies and body modification clothing.

**LGBTQ - City of Fresno ARPA (80044)**

Percentage Of Time Lapsed:	82%
Funding Period :	May 1, 2024 – March 31, 2025
Total Budget:	\$100,000
Total Revenue YTD	\$100,000 /100%
Total Expenditures YTD	\$97,940 /98%

Finance Comments: This project is on target for full grant utilization. There is currently a \$2,060 surplus.

Program Comments:

This project will end earlier than the 12-month period and only funds salaries and benefits for LGBTQ personnel. This funding was awarded after being included in the City of Fresno’s annual budget to continue providing LGBTQ services in Fresno.

**Shelter Rental (80107)**

Percentage Of Time Lapsed:	8%
Funding Period :	January 1, 2025 – December 31, 2025
Total Budget:	\$140,790
Total Revenue YTD	\$11,732 /8%
Total Expenditures YTD	\$4,354 /3%

Finance Comments: Project collects rent revenue and has a spending variance of 5% less than targeted. There is currently a \$7,378 surplus.

Program Comments: Overall, this project is on track with spending and is used as match for our grants.

**SOS Donations - Street Outreach (80110)**

Percentage Of Time Lapsed:	100%
Funding Period :	January 1, 2018 – December 31, 2020
Total Budget:	\$8,521
Total Revenue YTD	\$8,521 /100%
Total Expenditures YTD	\$8,466 /100%

Finance Comments: Project collects revenue via donations and CSBG. There is currently a \$55 surplus.

Program Comments:

This project supports outreach efforts for expenses that are uncovered from grant funding.

**Save SOS - Street Outreach Donations (80116)**

Percentage Of Time Lapsed:	N/A
Funding Period :	N/A
Total Budget:	\$36,676
Total Revenue YTD	\$36,676 /100%
Total Expenditures YTD	\$22,616 /58%

Finance Comments: Project collects revenue via donations and other income. There is currently a \$14,060 surplus.

Program Comments: This project supports outreach efforts for expenses that are uncovered from grant funding and/or targeted outreach events.

**Homeless Youth Emergency Services Pilot Program (80310)**

Percentage Of Time Lapsed:	57%
Funding Period :	April 1, 2022 - March 31, 2027
Total Budget:	\$2,375,000
Total Revenue YTD	\$1,096,725 /46%
Total Expenditures YTD	\$1,096,725 /46%

Finance Comments: This project is on target for full grant utilization.

Program Comments: Overall, this project is slightly underspent and is a multi-year grant. Facility and Services/Supplies are adjustable and unforeseen at times; and personnel is underspent due to promotions and/or resignations of Site Monitors. Additionally, our partner has been behind in submission of reimbursement in which we are working to bring current. Despite the delays, we are confident we will be fully expended by the end of the contract. This project, funded by the State of California, serves a minimum of 200 individuals for up to three (3) months in an emergency shelter.

**Shelter - Project Spark (80312)**

Percentage Of Time Lapsed:	58%
Funding Period :	July 1, 2024 – June 30, 2025
Total Budget:	\$489,355

Total Revenue YTD	\$94,102 /19%
Total Expenditures YTD	\$94,102 /19%

Finance Comments: Project has a spending variance of 39% less than targeted. Spending needs to be increased drastically to fully utilize grant funds prior to end date or request extension.

Program Comments: This new project is underspent for year one and the most significant reason is the barriers faced when housing the young adults. The project is funded to support 17 households, however, due to rental barriers, there is currently 14 households in housing and 10 households still trying to be approved to rent a unit. During monthly meetings with the County of Fresno, we troubleshoot ideas to increase spending and will be discussing at our next meeting temporarily assigning another staff to assist with navigation to rapidly rehouse the clients that are facing barriers

**Youth Bridge Housing (80313)**

Percentage Of Time Lapsed:	58%
Funding Period :	July 1, 2024 – June 30, 2025
Total Budget:	\$304,536
Total Revenue YTD	\$152,488 /50%
Total Expenditures YTD	\$152,488 /50%

Finance Comments: Project is slightly underspent but on target for full grant utilization.

Program Comments: Overall, this project is slightly underspent. Facility and Services/Supplies are adjustable and unforeseen at times; however, we are confident we will be fully expended by the end of the contract. The variance is reviewed monthly with the County of Fresno. This project serves a minimum of 36 households for up to six (6) months that have an identified housing plan.

**Youth Bridge Housing HHAP (80315)**

Percentage Of Time Lapsed:	15%
Funding Period :	November 1, 2024 – June 30, 2026
Total Budget:	\$395,332
Total Revenue YTD	\$49,198/12%
Total Expenditures YTD	\$49,198/12%

Finance Comments: Project is slightly underspent but on target for full grant utilization.

Program Comments: Overall, this project is on track with spending. This project, funded by the City of Fresno, serves a minimum of 16 households for up to four (4) months that have an identified housing plan. The variance is reviewed monthly with the City of Fresno.

### Shelter Donations (80340)

Percentage Of Time Lapsed:	N/A
Funding Period :	N/A
Total Budget:	\$348,971
Total Revenue YTD	\$348,971 /100%
Total Expenditures YTD	\$323,957 /100%

Finance Comments: Project is funded via donations, CSBG and miscellaneous income and has a surplus of \$25,014.

Program Comments: Donations collected for the shelter is used on items that can not be included in our current grants or when there is not even funds available in those grants. These funds are also used as match.

### Safe Place - Donations Special Projects (80358)

Percentage Of Time Lapsed:	N/A
Funding Period :	N/A
Total Budget:	\$1,000 /100%
Total Revenue YTD	\$1,000 /100%
Total Expenditures YTD	\$1,000 /100%

Finance Comments: Project is funded via donations and miscellaneous income and has currently expended all funds.

Program Comments: This project supports outreach efforts for expenses that are uncovered from grant funding and Safe Place.

### Human Trafficking Donation (80370)

Percentage Of Time Lapsed:	N/A
Funding Period :	N/A
Total Budget:	\$149,659
Total Revenue YTD	\$149,659 /100%
Total Expenditures YTD	\$119,604 /100%

Finance Comments: Project is funded via donations, CSBG, fundraising and miscellaneous income and currently has a \$30,055 surplus.

Program Comments: Donations collected for CVAHT is used on items that cannot be included in our current grants or when there is not even funds available in those grants. These funds are also used as match.

### SOS - Fresno Regional Foundation (80371)

Percentage Of Time Lapsed:	N/A
Funding Period :	January 1, 2015 – December 31, 2019
Total Budget:	\$30,000
Total Revenue YTD	\$30,000 /100%
Total Expenditures YTD	\$11,731 /39.10%

Finance Comments: Project has fund balance of \$18,269.

Program Comments: This project supports outreach efforts for youth and Candy Cane Xpress which does not have funding specifically supporting the efforts.

### HTVAP Funding - Central Valley Against Human Trafficking ( CVAHT) (80376)

Percentage Of Time Lapsed:	83%
Funding Period :	April 1, 2024 – March 31, 2025
Total Budget:	\$899,999
Total Revenue YTD	\$598,857 /66%
Total Expenditures YTD	\$598,857 /66%

Finance Comments: Project is underspent by 17% less than targeted. Spending should be increased or extension requested from funder for full grant utilization.

Program Comments: This project, funded by the State of California, although slightly underspent, but on track with personnel, has flexibility to move line items and purchase more emergency supplies, motel vouchers, advance payments for the emergency apartment with funds that are remaining. Despite the slight decrease, the project has served 189 individuals since the funding period started and plans to expend all funds by the end of the grant cycle.

### HT Rise Up (80381)

Percentage Of Time Lapsed:	100%
Funding Period :	August 15, 2019 – December 31, 2020
Total Budget:	\$20,000
Total Revenue YTD	\$20,000 /100%
Total Expenditures YTD	\$9,555 /47%

Finance Comments: This project has a fund balance of \$10,445.

Program Comments: This project supports the efforts of program staff to promote the work of CVAHT and what is not included in current grants.

**Slave 2 Nothing 2020 (80382)**

Percentage Of Time Lapsed:	100%
Funding Period :	May 1, 2020 – No End Date
Total Budget:	\$100,000
Total Revenue YTD	\$100,000 /100%
Total Expenditures YTD	\$60,109 /60%

Finance Comments: This project has a remaining fund balance of \$39,891.

Program Comments:

**Common Spirit Health Foundation/Sisters of the Presentation Community (80383)**

Percentage Of Time Lapsed:	100%
Funding Period :	October 15, 2023 – September 30, 2024
Total Budget:	\$25,000
Total Revenue YTD	\$25,000/100%
Total Expenditures YTD	\$17,608 /70.43%

Finance Comments: This program has a remaining fund balance of \$7,392.

Program Comments: This project is used to support the operations and needs of the emergency apartment for survivors of human trafficking in immediate need of shelter.

**DOJ Funding (Operating/Clinet)Central Valley Against Human Trafficking ( CVAHT) (80387, 80386)**

Percentage Of Time Lapsed:	89%
Funding Period :	October 1, 2021 – June 30, 2025
Total Budget:	\$594,316
Total Revenue YTD	\$465,804 /78%
Total Expenditures YTD	\$465,804 /78%

Finance Comments: Project is spent 11% less than targeted. Spending must be increased for full grant utilization.

Program Comments: This project, funded by DOJ and focuses on housing assistance, is underspent due to barriers faced when trying to secure transitional housing and then during the rental assistance process with clients. The project was slated to end in 2024, however, a no-cost extension was granted until June 2025. The project has served 18 individuals (five households) in transitional housing and nine (9) individuals (three households) since the funding period started and is working diligently to expend all funds by the end of the extension.

**DOJ Funding - Central Valley Against Human Trafficking ( CVAHT) (80388)**

Percentage Of Time Lapsed:	44%
Funding Period :	October 1, 2023 – September 30, 2026
Total Budget:	\$618,230
Total Revenue YTD	\$211,750 /34%
Total Expenditures YTD	\$211,750 /34%

Finance Comments: Project is spent 11% less than targeted. Spending has time to be increased for full grant utilization.

Program Comments: This project, funded by DOJ and focuses on minors, is underspent but with the decrease in state funding this year, personnel will be increased in this project. This will also help with outreach efforts to increase the number of clients served to ensure all funds are expended by the end of this multi-year grant.

**CalViva (HHIP Outreach) (80652)**

Percentage Of Time Lapsed:	N/A
Funding Period :	N/A
Total Budget:	\$124,805
Total Revenue YTD	\$124,805/100%
Total Expenditures YTD	\$84,154 /67%

Finance Comments: This project has collected an advance for this initiative and is on target for full advance utilization.

Program Comments: This project, funded by CalViva, was awarded to continue the outreach and navigation work that HERO Team 2 was already doing. The funds were underspent due to changes in personnel and struggles in recruitment, however, the work has continued and in 2024, the outreach team contacted over 800 unhoused individuals.

**Emergency Assistance Fund for Seniors Experiencing Homelessness (80653)**

Percentage Of Time Lapsed:	58%
Funding Period :	July 1, 2024 – June 30, 2025
Total Budget:	\$25,000
Total Revenue YTD	\$25,000 /100%
Total Expenditures YTD	\$14,537 /58%

Finance Comments: This project has collected an advance for this initiative and is on target for full advance utilization.

Program Comments: This project, funded by SCAN Health, is on track for spending and will more than likely expend funds prior to the end of the term. Housing and Utility assistance has been provided to 30 seniors through partnerships with the Foster Grandparent Program and external partners (i.e. Poverello House).

**Project Phoenix (81715, 81716, 81720)**

Percentage Of Time Lapsed:	42%
Funding Period :	September 1, 2024 – August 31, 2025
Total Budget:	\$487,032
Total Revenue YTD	\$196,532 /40%
Total Expenditures YTD	\$196,532 /40%

Finance Comments: Project is on target for full grant utilization.

Program Comments: Overall, Project PHoenix is on track with spending. Individual lines under Supportive Services and Operations are interchangeable, allowing for flexibility to spend more or less on items such as food supplies, bus passes, housing furnishings and more. The project is funded to support 16 households, however, due to lower rent rates, the project is currently serving 21 households.

**Project Phoenix (81725)**

Percentage Of Time Lapsed:	42%
Funding Period :	September 1, 2024 – August 31, 2025
Total Budget:	\$13,971
Total Revenue YTD	\$13,971 /100%
Total Expenditures YTD	\$10,350 /100%

Finance Comments: Project collects rent revenue is has spent 100% of the budgeted amount. There is a surplus of \$3,621.

Program Comments: As a Master Lease program, clients with income pay a portion of rent that is paid directly to Fresno EOC. Any income collected is required to be spent on the project prior to any draw down of HUD funds

**Project Hearth (81815, 81816, 81810)**

Percentage Of Time Lapsed:	33%
Funding Period :	October 1, 2024 – September 30, 2025
Total Budget:	\$325,490
Total Revenue YTD	\$90,656 /28%

Total Expenditures YTD \$90,656 /28%

Finance Comments: Project is on target for full grant utilization.

Program Comments: Overall, Project Hearth is on track with spending. Individual lines under Supportive Services and Operations are interchangeable, allowing for flexibility to spend more or less on items such as food supplies, bus passes, housing furnishings and more. The project is funded to support 16 households, however, the project is currently serving 17 households. This due to the fact that households with incomes pay their calculated rental amount directly to the landlord leaving Fresno EOC's portion less than the total rent payment.

**Project Hero Team 2 (81845, 81846)**

Percentage Of Time Lapsed:	42%
Funding Period :	September 1, 2024 – August 31, 2025
Total Budget:	\$525,000
Total Revenue YTD	\$163,091 /31%
Total Expenditures YTD	\$163,091 /31%

Finance Comments: Project is on target for full grant utilization.

Program Comments: The project is underspent currently, but we are confident it will be fully expended by the end of the contract period. The project struggled with recruitment and had one team member on Leave of Absence, but since we have reevaluated job duties and hourly wages and have filled all vacant positions. Also, all HUD funded projects are monitored quarterly through FMCoC to ensure on track spending and this information is used during the local review and rank process for refunding applications.

**Project Rise (81881, 81882, 81883, 81880)**

Percentage Of Time Lapsed:	25%
Funding Period :	November 1, 2024 – October 31, 2025
Total Budget:	\$682,100
Total Revenue YTD	\$72,379 /11%
Total Expenditures YTD	\$72,379 /11%

Finance Comments: Project is underspent 14% less than targeted.

Program Comments: Project Rise is significantly underspent in leasing due to the expansion awarded increasing the number of households from three (3) to 22. The program is actively housing clients and plans to be fully expended by the end of the grant period.

**Project Rise (81884)**

Percentage Of Time Lapsed:	25%
Funding Period :	November 1, 2024 – October 31, 2025
Total Budget:	\$614
Total Revenue YTD	\$614 /100%
Total Expenditures YTD	\$656 /100%

Finance Comments: Project collects rent revenue and currently has a \$42 deficit.

Program Comments: As a Master Lease program, clients with income pay a portion of rent that is paid directly to Fresno EOC. Any income collected is required to be spent on the project prior to any draw down of HUD funds.

**Pilot Project (Step Up) Sanctuary Donation (87000)**

Percentage Of Time Lapsed:	N/A
Funding Period :	N/A
Total Budget:	\$140,681
Total Revenue YTD	\$140,681 /100%
Total Expenditures YTD	\$138,831 /100%

Finance Comments: Project revenue is comprised of fundraising, donations, and the housing authority funds.

Program Comments:

This project originally was a pilot project back in 2019, but the account is currently used for overall Sanctuary Donations to the program. This is used for expenses that are not eligible under grant funding.

**Conclusion**

This item is for informational purposes only.

**SANCTUARY & SUPPORT SERVICES**  
**VARIANCE REPORT**  
**REPORTING PERIOD: 01/31/2025**

FUNDING PERIOD :	January 1, 2024 - December 31, 2025
PROJECT ID#:	80030
PERCENTAGE OF TIME LAPSED:	8%
PROGRAM:	LGBTQ - Uncovered Expenses (CSBG)

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
<b>REVENUE</b>				
CSBG	\$ 11,399	\$ 11,399	\$ -	100.00%
<b>TOTAL REVENUE</b>	\$ 11,399	\$ 11,399	\$ -	100.00%
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
Salaries	\$ 13,246	\$ 13,246		
Fringe	\$ 5,584	\$ 5,584	\$ -	100.00%
<b>TOTAL PERSONNEL</b>	\$ 18,830	\$ 18,830	\$ -	100.00%
<b>NON-PERSONNEL</b>				
<b>OPERATING EXPENSES</b>				
N/A	\$ -	\$ -	\$ -	0.00%
<b>OTHER COSTS</b>				
Office Rental	\$ 33,812	\$ 33,812		100.00%
Security	\$ 185	\$ 185		100.00%
Software Licenses	\$ 1,293	\$ 1,293		100.00%
Leased - Copiers	\$ 840	\$ 840		100.00%
Utilities	\$ 3,721	\$ 3,721		100.00%
Telephone	\$ 3,023	\$ 3,023		100.00%
Insurance	\$ 310	\$ 310		
Janitorial Supplies	\$ 83	\$ 83		100.00%
Office Supplies	\$ 141	\$ 141		100.00%
<b>INDIRECT</b>				
N/A	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON-PERSONNEL</b>	\$ 43,408	\$ 43,408	\$ -	100.00%
<b>TOTAL EXPENDITURES</b>	\$ 62,238	\$ 62,238	\$ -	100.00%
<b>NET INCOME(LOSS)</b>	\$ (50,839)	\$ (50,839)		

NOTES:

**SANCTUARY & SUPPORT SERVICES  
VARIANCE REPORT  
REPORTING PERIOD: 01/31/2025**

FUNDING PERIOD :	N/A	-	N/A
PROJECT ID#:	80031		
PERCENTAGE OF TIME LAPSED:	N/A		
PROGRAM:	LGBTQ - Donation		

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
<b>REVENUE</b>				
Mis. Income	\$ 10,570	\$ 10,570	\$ -	100.00%
Fundraising Income	\$ 223,792	\$ 223,792	\$ -	100.00%
Fundraising Expense	\$ (131,034)	\$ (131,034)	\$ -	100.00%
Donations	\$ 103,189	\$ 103,189	\$ -	100.00%
Training Revenue	\$ 14,307	\$ 14,307	\$ -	100.00%
Rental Income	\$ 14,400	\$ 14,400	\$ -	100.00%
Billing Income	\$ 13,833	\$ 13,833	\$ -	100.00%
<b>TOTAL REVENUE</b>	<b>\$ 249,057</b>	<b>\$ 249,057</b>	<b>\$ -</b>	<b>100.00%</b>
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
Salaries	\$ 20,244	\$ 20,244	\$ -	100.00%
Fringe	\$ 8,799	\$ 8,799	\$ -	100.00%
<b>TOTAL PERSONNEL</b>	<b>\$ 29,043</b>	<b>\$ 29,043</b>	<b>\$ -</b>	<b>100.00%</b>
<b>NON-PERSONNEL</b>				
<b>OPERATING EXPENSES</b>				
N/A	\$ -	\$ -	\$ -	0.00%
<b>OTHER COSTS</b>				
Contractor Services - Other	\$ 150	\$ 150	\$ -	
Computer Supplies	\$ 2,194	\$ 2,194	\$ -	100.00%
Travel	\$ 21	\$ 21	\$ -	100.00%
Janitorial Service	\$ 4,947	\$ 4,947	\$ -	100.00%
Pest Control	\$ 234	\$ 234	\$ -	100.00%
Rental - Office	\$ 86,290	\$ 86,290	\$ -	100.00%
Repairs/Maintenance - building	\$ 3,803	\$ 3,803	\$ -	100.00%
Utilities	\$ 804	\$ 804	\$ -	100.00%
Repairs/Maintenance - vehicle	\$ 21	\$ 21	\$ -	100.00%
Outreach/Advertisement	\$ 16,433	\$ 16,433	\$ -	100.00%
Supportive Costs	\$ 37,128	\$ 37,128	\$ -	100.00%
Food/Snacks	\$ 12,787	\$ 12,787	\$ -	100.00%
Staff Training	\$ 1,210	\$ 1,210	\$ -	100.00%
Program - Misc. Expenses	\$ 28,607	\$ 28,607	\$ -	100.00%
Program Supplies - books	\$ 194	\$ 194	\$ -	100.00%
Supplies - other	\$ 6,631	\$ 6,631	\$ -	100.00%
Stipends	\$ 1,010	\$ 1,010	\$ -	100.00%
Program Incentives	\$ 100	\$ 100	\$ -	100.00%
Security Services	\$ 4,793	\$ 4,793	\$ -	100.00%
Leased Copier	\$ 2,033	\$ 2,033	\$ -	100.00%
Office Furniture	\$ 531	\$ 531	\$ -	100.00%
Office Supplies	\$ 1,702	\$ 1,702	\$ -	100.00%
Phone	\$ 9,118	\$ 9,118	\$ -	100.00%
Dues	\$ 1,287	\$ 1,287	\$ -	100.00%
Insurance	\$ 1,379	\$ 1,379	\$ -	100.00%
Other Cost	\$ 516	\$ 516	\$ -	100.00%
Program Supplies - Personal Articles	\$ 201	\$ 201	\$ -	100.00%
Program Supplies - Janitorial	\$ 310	\$ 310	\$ -	100.00%
Program Supplies - Medical	\$ 683	\$ 683	\$ -	100.00%
<b>INDIRECT</b>				
Indirect Costs - 10%	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON-PERSONNEL</b>	<b>\$ 225,117</b>	<b>\$ 225,117</b>	<b>\$ -</b>	<b>100.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 254,160</b>	<b>\$ 254,160</b>	<b>\$ -</b>	<b>100.00%</b>
<b>NET INCOME(LOSS)</b>	<b>\$ (5,103)</b>	<b>\$ (5,103)</b>		

NOTES:

**SANCTUARY & SUPPORT SERVICES  
VARIANCE REPORT  
REPORTING PERIOD: 01/31/2025**

FUNDING PERIOD :	October 1, 2021	-	April 30, 2025
PROJECT ID#:	80039		
PERCENTAGE OF TIME LAPSED:	93%		
PROGRAM:	LGBTQ - OVC Mentoring		

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
<b>REVENUE</b>				
Billing Income - DOJ	\$ 625,000	\$ 546,486	\$ 78,514	87.44%
<b>TOTAL REVENUE</b>	\$ 625,000	\$ 546,486	\$ 78,514	87.44%
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
Salaries	\$ 314,261	\$ 280,784	\$ 33,477	89.35%
Fringe	\$ 124,396	\$ 105,271	\$ 19,125	84.63%
<b>TOTAL PERSONNEL</b>	\$ 438,657	\$ 386,055	\$ 52,602	88.01%
<b>NON-PERSONNEL</b>				
<b>OPERATING EXPENSES</b>				
N/A	\$ -	\$ -	\$ -	0.00%
<b>OTHER COSTS</b>				
FSS	\$ 8,378	\$ 8,378		
Mileage	\$ 563	\$ 283	\$ 280	50.27%
Out of State Travel	\$ -	\$ -	\$ -	0.00%
Rental Vehicle & Fuel	\$ 19,977	\$ 19,977	\$ -	100.00%
Office Supplies	\$ 4,949	\$ 3,779	\$ 1,170	76.36%
Computer Supplies	\$ 1,540	\$ 1,536	\$ 4	99.74%
Insurance	\$ 2,047	\$ 1,592	\$ 455	77.77%
Leased Copier	\$ 2,230	\$ 1,914	\$ 316	85.83%
Facility Rental & Utilities	\$ 68,799	\$ 62,100	\$ 6,699	90.26%
Client Transportation	\$ 5,250	\$ -	\$ 5,250	0.00%
Telephone	\$ 11,711	\$ 10,722	\$ 989	91.55%
Food	\$ 2,100	\$ -	\$ 2,100	0.00%
CPR/First Aid Training/staff training	\$ 530	\$ 124	\$ 406	23.40%
Program Supplies	\$ 6,410	\$ 5,482	\$ 928	85.52%
<b>INDIRECT</b>				
Indirect Costs - 10%	\$ 51,859	\$ 44,544	\$ 7,315	85.89%
<b>TOTAL NON-PERSONNEL</b>	\$ 186,343	\$ 160,431	\$ 25,912	86.09%
<b>TOTAL EXPENDITURES</b>	\$ 625,000	\$ 546,486	\$ 78,514	87.44%
<b>NET INCOME(LOSS)</b>	\$ -	\$ -		

NOTES:

**SANCTUARY & SUPPORT SERVICES**  
**VARIANCE REPORT**  
**REPORTING PERIOD: 01/31/2025**

FUNDING PERIOD :	N/A	-	N/A
PROJECT ID#:	80040		
PERCENTAGE OF TIME LAPSED:	N/A		
PROGRAM:	LGBTQ - Trans Medical Need Fund		

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
<b>REVENUE</b>				
Donation Income	\$ 78,664	\$ 78,664	\$ -	100.00%
Fund raising Income	\$ 539	\$ 539	\$ -	100.00%
<b>TOTAL REVENUE</b>	\$ 79,203	\$ 79,203	\$ -	100.00%
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
Salaries & Fringe	\$ -	\$ -	\$ -	0.00%
<b>TOTAL PERSONNEL</b>	\$ -	\$ -	\$ -	0.00%
<b>NON-PERSONNEL</b>				
<b>OPERATING EXPENSES</b>				
N/A	\$ -	\$ -	\$ -	0.00%
<b>OTHER COSTS</b>				
Supplies - Other	\$ 1,017	\$ 1,017		
Postage	\$ 25	\$ 25		
Supportive Costs	\$ 71,459	\$ 71,459		
<b>INDIRECT</b>				
10% allowable costs	\$ 6,593	\$ 6,593	\$ -	100.00%
<b>TOTAL NON-PERSONNEL</b>	\$ 79,094	\$ 79,094	\$ -	100.00%
<b>TOTAL EXPENDITURES</b>	\$ 79,094	\$ 79,094	\$ -	100.00%
<b>NET INCOME(LOSS)</b>	\$ 109	\$ 109		

NOTES:

**SANCTUARY & SUPPORT SERVICES**  
**VARIANCE REPORT**  
**REPORTING PERIOD: 01/31/2025**

FUNDING PERIOD :	May 1, 2024	-	March 31, 2025
PROJECT ID#:	80044		
PERCENTAGE OF TIME LAPSED:	82%		
PROGRAM:	LGBTQ - City of Fresno ARPA		

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
<b>REVENUE</b>				
Billing income - City	\$ 100,000	\$ 100,000	\$ -	100.00%
<b>TOTAL REVENUE</b>	\$ 100,000	\$ 100,000	\$ -	100.00%
<b>EXPENDITURES</b>				
PERSONNEL				
Salaries & Fringe	\$ 90,909	\$ 89,036	\$ 1,873	97.94%
<b>TOTAL PERSONNEL</b>	\$ 90,909	\$ 89,036	\$ 1,873	97.94%
<b>NON-PERSONNEL</b>				
OPERATING EXPENSES				
N/A	\$ -	\$ -	\$ -	0.00%
OTHER COSTS				
N/A	\$ -	\$ -		
INDIRECT				
10.3% allowable costs	\$ 9,091	\$ 8,904	\$ 187	97.94%
<b>TOTAL NON-PERSONNEL</b>	\$ 9,091	\$ 8,904	\$ 187	97.94%
<b>TOTAL EXPENDITURES</b>	\$ 100,000	\$ 97,940	\$ 2,060	97.94%
<b>NET INCOME(LOSS)</b>	\$ -	\$ 2,060		

NOTES:

**SANCTUARY & SUPPORT SERVICES**  
**VARIANCE REPORT**  
**REPORTING PERIOD: 01/31/2025**

FUNDING PERIOD :	January 1, 2025	-	December 31, 2025
PROJECT ID#:	80107		
PERCENTAGE OF TIME LAPSED:	8%		
PROGRAM:	Shelter Rental		

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
<b>REVENUE</b>			\$ -	
SHELTER - RENT	\$ 140,790	\$ 11,732	\$ 129,058	8.33%
<b>TOTAL REVENUE</b>	\$ 140,790	\$ 11,732	\$ 129,058	8.33%
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
Salaries	\$ 76,800	\$ 2,020	\$ 74,780	2.63%
Fringe/Benefits	\$ 27,808	\$ 966	\$ 26,842	3.47%
<b>TOTAL PERSONNEL</b>	\$ 104,608	\$ 2,986	\$ 101,622	2.85%
<b>NON-PERSONNEL</b>				
<b>OPERATING EXPENSES</b>				
Maintenance/Repairs	\$ 1,160	\$ 362	\$ 798	31.21%
Computer Supplies	\$ -	\$ -	\$ -	0.00%
Travel	\$ 5,370	\$ -	\$ 5,370	0.00%
Staff Training	\$ 2,000	\$ -	\$ 2,000	0.00%
Food	\$ 800	\$ 66	\$ 734	8.25%
Insurance	\$ 400	\$ 24	\$ 376	6.00%
Office Supplies	\$ 200	\$ -	\$ 200	0.00%
Leased Copier	\$ 450	\$ 35	\$ 415	7.78%
Telephone	\$ 2,800	\$ 108	\$ 2,692	3.86%
Pest Control	\$ 400	\$ 34	\$ 366	8.50%
Software licenses	\$ 2,000	\$ -	\$ 2,000	0.00%
Property Taxes	\$ 60	\$ -	\$ 60	0.00%
Security Services	\$ 3,700	\$ 54	\$ 3,646	1.46%
Facility Allocations	\$ 700	\$ -	\$ 700	0.00%
Utilities/Water/sewer/Garbage	\$ 2,845	\$ 278	\$ 2,567	9.77%
Background check	\$ 150	\$ -	\$ 150	0.00%
<b>OTHER COSTS</b>				
N/A	\$ -	\$ -	\$ -	0.00%
				0.00%
<b>INDIRECT</b>				
10.3% of Allowable cost	\$ 13,147	\$ 407	\$ 12,740	3.10%
<b>TOTAL NON-PERSONNEL</b>	\$ 36,182	\$ 1,368	\$ 34,814	3.78%
<b>TOTAL EXPENDITURES</b>	\$ 140,790	\$ 4,354	\$ 136,436	3.09%
<b>NET INCOME(LOSS)</b>	\$ -	\$ 7,378		

NOTES:

**SANCTUARY & SUPPORT SERVICES  
VARIANCE REPORT  
REPORTING PERIOD: 01/31/2025**

FUNDING PERIOD :	January 1, 2018	-	December 31, 2020
PROJECT ID#:	80110		
PERCENTAGE OF TIME LAPSED:	100%		
PROGRAM:	SOS Donations - Street Outreach		

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
<b>REVENUE</b>				
Donation Income	\$ 8,155	\$ 8,155	\$ -	100.00%
CSBG	\$ 366	\$ 366	\$ -	100.00%
<b>TOTAL REVENUE</b>	<b>\$ 8,521</b>	<b>\$ 8,521</b>	<b>\$ -</b>	<b>100.00%</b>
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
Salaries	\$ -	\$ -	\$ -	0.00%
Fringe	\$ -	\$ -	\$ -	0.00%
<b>TOTAL PERSONNEL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>NON-PERSONNEL</b>				
<b>OTHER COSTS</b>				
Vehicle Maintenance/Fuel	\$ -	\$ -	\$ -	0.00%
Out of County Travel	\$ 150	\$ 150	\$ -	100.00%
Outreach/Printing/Advertisement	\$ 237	\$ 237	\$ -	100.00%
Household Supplies	\$ 449	\$ 449	\$ -	100.00%
Supportive Costs	\$ 1,056	\$ 1,056	\$ -	100.00%
Fingerprinting	\$ -	\$ -	\$ -	0.00%
Food/Food Disposables	\$ 271	\$ 271	\$ -	100.00%
Hotel/Motel Vouchers	\$ -	\$ -	\$ -	0.00%
Program Incentives	\$ 66	\$ 66	\$ -	100.00%
Other Costs	\$ -	\$ -	\$ -	0.00%
Personal Articles	\$ 43	\$ 43	\$ -	100.00%
Staff Training	\$ 330	\$ 330	\$ -	100.00%
Program Miscellaneous	\$ 3,771	\$ 3,771	\$ -	100.00%
Supplies/Copier	\$ 1,124	\$ 1,124	\$ -	100.00%
Phone	\$ 94	\$ 94	\$ -	100.00%
Dues	\$ 875	\$ 875	\$ -	100.00%
<b>TOTAL NON-PERSONNEL</b>	<b>\$ 8,466</b>	<b>\$ 8,466</b>	<b>\$ -</b>	<b>100.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,466</b>	<b>\$ 8,466</b>	<b>\$ -</b>	<b>100.00%</b>
<b>NET INCOME(LOSS)</b>	<b>\$ 55</b>	<b>\$ 55</b>	<b>\$ -</b>	

NOTES:

**Save SOS Donations**  
**VARIANCE REPORT**  
**REPORTING PERIOD: 01/31/2025**

FUNDING PERIOD :	N/A	-	N/A
PROJECT ID#:	80116		
PERCENTAGE OF TIME LAPSED:	N/A		
PROGRAM:	Save SOS - Street Outreach Donations		

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
<b>REVENUE</b>				
Donation - Save SOS	\$ 36,100	\$ 36,100	\$ -	100.00%
Miscellaneous Income	\$ 576	\$ 576	\$ -	100.00%
<b>TOTAL REVENUE</b>	<b>\$ 36,676</b>	<b>\$ 36,676</b>	<b>\$ -</b>	<b>100.00%</b>
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
Salaries	\$ 15,115	\$ 4,566	\$ 10,549	30.21%
Fringe	\$ 4,764	\$ 1,297	\$ 3,467	27.23%
<b>TOTAL PERSONNEL</b>	<b>\$ 19,879</b>	<b>\$ 5,863</b>	<b>\$ 14,016</b>	<b>29.49%</b>
<b>NON-PERSONNEL</b>				
<b>OPERATING EXPENSES</b>				
Repair/Maint Bldg	\$ -	\$ -	\$ -	0.00%
Auto Insurance	\$ 1,170	\$ 1,170	\$ -	100.00%
Water/Sewer/Garbage	\$ -	\$ -	\$ -	0.00%
Staff Mileage	\$ 14	\$ 14	\$ -	100.00%
Out of County/State Travel	\$ 1,337	\$ 1,337	\$ -	100.00%
Registration	\$ 585	\$ 585	\$ -	100.00%
Fuel - Oil & Gas	\$ -	\$ -	\$ -	0.00%
Personal Supplies	\$ 3,003	\$ 3,004	\$ (1)	100.03%
Office Supplies	\$ 600	\$ 583	\$ 17	97.17%
Printing	\$ 300	\$ 274	\$ 26	91.33%
Outreach	\$ 3,941	\$ 3,939	\$ 2	99.95%
Telephone	\$ 529	\$ 529	\$ -	100.00%
Other Costs	\$ 16	\$ 16	\$ -	100.00%
<b>OPERATING EXPENSES</b>				
Food	\$ 833	\$ 833	\$ -	100.00%
Licenses Fees	\$ 3,122	\$ 3,122	\$ -	100.00%
Staff Training	\$ 80	\$ 80	\$ -	100.00%
Hotel/Motel Vouchers	\$ 1,267	\$ 1,267	\$ -	100.00%
<b>TOTAL NON-PERSONNEL</b>	<b>\$ 16,797</b>	<b>\$ 16,753</b>	<b>\$ 44</b>	<b>99.74%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 36,676</b>	<b>\$ 22,616</b>	<b>\$ 14,060</b>	<b>61.66%</b>
<b>NET INCOME(LOSS)</b>	<b>\$ -</b>	<b>\$ 14,060</b>		

NOTES:

**SANCTUARY & SUPPORT SERVICES**  
**VARIANCE REPORT**  
**REPORTING PERIOD: 01/31/2025**

FUNDING PERIOD :	April 1, 2022	-	March 31, 2027
PROJECT ID#:	80310		
PERCENTAGE OF TIME LAPSED:	57%		
PROGRAM:	Homeless Youth Emergency Services Pilot Program		

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
<b>REVENUE</b>			\$ -	
Shelter CalOES - HY	\$ 2,375,000	\$ 1,096,725	\$ 1,278,275	46.18%
<b>TOTAL REVENUE</b>	\$ 2,375,000	\$ 1,096,725	\$ 1,278,275	46.18%
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
Salaries	\$ 1,224,065	\$ 619,157	\$ 604,908	50.58%
Fringe/Benefits	\$ 314,820	\$ 136,964	\$ 177,856	43.51%
<b>TOTAL PERSONNEL</b>	\$ 1,538,885	\$ 756,121	\$ 782,764	49.13%
<b>NON-PERSONNEL</b>				
<b>OPERATING EXPENSES</b>				
Shelter Facility	\$ 97,860	\$ 55,821	\$ 42,039	57.04%
Office Supplies	\$ 13,200	\$ 5,663	\$ 7,537	42.90%
Lease copiers	\$ 4,200	\$ 2,088	\$ 2,112	49.71%
Computer/Software	\$ 3,800	\$ 2,231	\$ 1,569	58.71%
Telephones/Mobile/Internets	\$ 17,096	\$ 9,802	\$ 7,294	57.34%
Vehicle Rental	\$ 980	\$ 979	\$ 1	99.90%
Vehicle Maint/Fuel/Mileage	\$ 23,559	\$ 5,986	\$ 17,573	25.41%
Vehicle Insurance /Liability Insuranc	\$ 27,222	\$ 14,039	\$ 13,183	51.57%
Printing/Advertising/Outreach	\$ 5,000	\$ 2,940	\$ 2,060	58.80%
Staff Training/HMIS License	\$ 2,940	\$ 1,141	\$ 1,799	38.81%
Staff Background	\$ 2,112	\$ 1,510	\$ 602	71.50%
<b>OTHER COSTS</b>				
Client Transportation	\$ 6,250	\$ 5,995	\$ 255	95.92%
Client Hygiene Supplies/Emergenc	\$ 34,500	\$ 9,881	\$ 24,619	28.64%
Meals/Snacks	\$ 78,000	\$ 37,223	\$ 40,777	47.72%
Furniture	\$ 21,000	\$ 10,118	\$ 10,882	48.18%
Janitorial Supplies/Maint Repair	\$ 34,938	\$ 15,651	\$ 19,287	44.80%
Life Skills/Workshop Materials	\$ 7,800	\$ 3,901	\$ 3,899	50.01%
Recreation Supplies	\$ 7,783	\$ 3,700	\$ 4,083	47.54%
Family First Counseling	\$ 260,000	\$ 62,040	\$ 197,960	23.86%
<b>INDIRECT</b>				
10.3% of Allowable cost	\$ 187,875	\$ 89,895	\$ 97,980	47.85%
<b>TOTAL NON-PERSONNEL</b>	\$ 836,115	\$ 340,604	\$ 495,511	40.74%
<b>TOTAL EXPENDITURES</b>	\$ 2,375,000	\$ 1,096,725	\$ 1,278,275	46.18%
<b>NET INCOME(LOSS)</b>	\$ -	\$ -		

NOTES:

**SANCTUARY & SUPPORT SERVICES**  
**VARIANCE REPORT**  
**REPORTING PERIOD: 01/31/2025**

FUNDING PERIOD :	July 1, 2024	-	June 30, 2025
PROJECT ID#:	80312		
PERCENTAGE OF TIME LAPSED:	58%		
PROGRAM:	Shelter - Project Spark		

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
<b>REVENUE</b>			\$ -	
Billing Income - County	\$ 489,355	\$ 94,102	\$ 395,253	19.23%
<b>TOTAL REVENUE</b>	\$ 489,355	\$ 94,102	\$ 395,253	19.23%
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
Salaries	\$ 71,871	\$ 38,419	\$ 33,452	53.46%
Fringe/Benefits	\$ 34,455	\$ 7,244	\$ 27,211	21.02%
<b>TOTAL PERSONNEL</b>	\$ 106,326	\$ 45,663	\$ 60,663	42.95%
<b>NON-PERSONNEL</b>				
<b>OPERATING EXPENSES</b>				
Office Rent/Facility Cost	\$ 7,800	\$ 401	\$ 7,399	5.14%
Vehicle Maint/Fuel/Rental	\$ 12,600	\$ 4,950	\$ 7,650	39.29%
Insurance	\$ 1,200	\$ 341	\$ 859	28.42%
California Property Inspection Serv	\$ 4,250	\$ -	\$ 4,250	0.00%
Computer/software license	\$ 2,000	\$ -	\$ 2,000	0.00%
Office Supplies/Leased Copier	\$ 3,420	\$ 573	\$ 2,847	16.75%
Telephone	\$ 1,800	\$ 353	\$ 1,447	19.61%
Staff Background Check/staff traini	\$ 200	\$ -	\$ 200	0.00%
Program Supplies	\$ 6,000	\$ 272	\$ 5,728	4.53%
<b>OTHER COSTS</b>				
Rental Assistance	\$ 294,372	\$ 32,994	\$ 261,378	11.21%
Security/Utility Deposit	\$ 2,900	\$ -	\$ 2,900	0.00%
Client Travel Cost	\$ 2,000	\$ -	\$ 2,000	0.00%
<b>INDIRECT</b>				
10.3% of Allowable cost	\$ 44,487	\$ 8,555	\$ 35,932	19.23%
<b>TOTAL NON-PERSONNEL</b>	\$ 383,029	\$ 48,439	\$ 334,590	12.65%
<b>TOTAL EXPENDITURES</b>	\$ 489,355	\$ 94,102	\$ 395,253	19.23%
<b>NET INCOME(LOSS)</b>	\$ -	\$ -		

NOTES:

**SANCTUARY & SUPPORT SERVICES  
VARIANCE REPORT  
REPORTING PERIOD: 01/31/2025**

FUNDING PERIOD :	July 1, 2024	-	June 30, 2025
PROJECT ID#:	80313		
PERCENTAGE OF TIME LAPSED:	58%		
PROGRAM:	Youth Bridge Housing		

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
<b>REVENUE</b>			\$ -	
County of Fresno	\$ 304,536	\$ 152,488	\$ 152,048	50.07%
			\$ -	0.00%
			\$ -	0.00%
<b>TOTAL REVENUE</b>	\$ 304,536	\$ 152,488	\$ 152,048	50.07%
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
Salaries	\$ 155,680	\$ 84,870	\$ 70,810	54.52%
Fringe	\$ 51,571	\$ 24,851	\$ 26,720	48.19%
<b>TOTAL PERSONNEL</b>	\$ 207,251	\$ 109,721	\$ 97,530	52.94%
<b>NON-PERSONNEL</b>				
<b>OPERATING EXPENSES</b>				
Maintenance/Repairs	\$ 6,000	\$ 2,655	\$ 3,345	44.25%
Pest Control	\$ 900	\$ 249	\$ 651	27.67%
Security Services	\$ 960	\$ 327	\$ 633	34.06%
Utilities-PG&E	\$ 14,700	\$ 6,936	\$ 7,764	47.18%
Water & Sewer	\$ 4,500	\$ 2,032	\$ 2,468	45.16%
Property Taxes	\$ 180	\$ 160	\$ 20	88.89%
Janitorial Services	\$ 2,000	\$ -	\$ 2,000	0.00%
Janitorial Supplies	\$ 1,720	\$ 733	\$ 987	42.62%
<b>OTHER COSTS</b>				
Meals/Snacks	\$ 6,000	\$ 4,549	\$ 1,451	75.82%
Audit	\$ -	\$ -	\$ -	0.00%
Vehicle Maint/Fuel/Rental	\$ 7,200	\$ 4,096	\$ 3,104	56.89%
Insurance	\$ 3,480	\$ 1,938	\$ 1,542	55.69%
Leased - Copiers	\$ 800	\$ 412	\$ 388	51.50%
Computer/software license/HMIS	\$ 3,000	\$ -	\$ 3,000	0.00%
Office Supplies	\$ 2,800	\$ 27	\$ 2,773	0.96%
Telephone	\$ 4,200	\$ 1,925	\$ 2,275	45.83%
Bus Passes	\$ -	\$ -	\$ -	0.00%
Shelter Furniture	\$ 3,600	\$ 304	\$ 3,296	8.44%
Client personal Supplies	\$ 3,600	\$ 1,174	\$ 2,426	32.61%
Staff Background	\$ 260	\$ 119	\$ 141	45.77%
Staff Training	\$ 100	\$ -	\$ 100	0.00%
Program Supplies	\$ 3,600	\$ 1,269	\$ 2,331	35.25%
Client Health & Safety Education	\$ -	\$ -	\$ -	0.00%
			\$ -	0.00%
<b>INDIRECT</b>				
10.3% on allowable costs	\$ 27,685	\$ 13,862	\$ 13,823	50.07%
<b>TOTAL NON-PERSONNEL</b>	\$ 97,285	\$ 42,767	\$ 54,518	43.96%
<b>TOTAL EXPENDITURES</b>	\$ 304,536	\$ 152,488	\$ 152,048	50.07%
<b>NET INCOME(LOSS)</b>	\$ -	\$ -	\$ -	

NOTES:

**SANCTUARY & SUPPORT SERVICES**  
**VARIANCE REPORT**  
**REPORTING PERIOD: 01/31/2025**

FUNDING PERIOD :	November 1, 2024 - June 30, 2026
PROJECT ID#:	80315
PERCENTAGE OF TIME LAPSED:	15%
PROGRAM:	Youth Bridge Housing HHAP

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
<b>REVENUE</b>			\$ -	
City of Fresno	\$ 395,332	\$ 49,198	\$ 346,134	12.44%
			\$ -	0.00%
			\$ -	0.00%
<b>TOTAL REVENUE</b>	\$ 395,332	\$ 49,198	\$ 346,134	12.44%
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
Salaries	\$ 185,823	\$ 26,998	\$ 158,825	14.53%
Fringe	\$ 62,170	\$ 7,009	\$ 55,161	11.27%
<b>TOTAL PERSONNEL</b>	\$ 247,993	\$ 34,007	\$ 213,986	13.71%
<b>NON-PERSONNEL</b>				
<b>OPERATING EXPENSES</b>				
Maintenance/Repairs	\$ 7,200	\$ 874	\$ 6,326	12.14%
Security Services	\$ 2,000	\$ 102	\$ 1,898	5.10%
Utilities-PG&E	\$ 16,000	\$ 2,015	\$ 13,985	12.59%
Water & Sewer	\$ 4,000	\$ 492	\$ 3,508	12.30%
Pest Control	\$ 800	\$ 47	\$ 753	5.88%
Minor Facility Improvement	\$ 6,000	\$ -	\$ 6,000	0.00%
<b>OTHER COSTS</b>				
Meals/Snacks	\$ 12,000	\$ 1,360	\$ 10,640	11.33%
Audit	\$ -	\$ -	\$ -	0.00%
Vehicle Maint/Fuel/Bus Passes	\$ 6,000	\$ 81	\$ 5,919	1.35%
Rental Vehicle	\$ 9,500	\$ 1,859	\$ 7,641	19.57%
Insurance	\$ 4,700	\$ 454	\$ 4,246	9.66%
Leased - Copiers	\$ 2,500	\$ 164	\$ 2,336	6.56%
Office Supplies	\$ 5,000	\$ 181	\$ 4,819	3.62%
Telephone	\$ 10,000	\$ 923	\$ 9,077	9.23%
Bus Passes	\$ -	\$ -	\$ -	0.00%
Shelter Furniture	\$ 6,000	\$ 1,244	\$ 4,756	20.73%
Client personal Supplies	\$ 7,000	\$ -	\$ 7,000	0.00%
Staff Background	\$ -	\$ -	\$ -	0.00%
Staff Training	\$ 200	\$ -	\$ 200	0.00%
Program Supplies	\$ 7,000	\$ 922	\$ 6,078	13.17%
HMIS Licenses	\$ 4,000	\$ -	\$ 4,000	0.00%
Client Health & Safety Education	\$ 1,500	\$ -	\$ 1,500	0.00%
<b>INDIRECT</b>				
10.3% on allowable costs	\$ 35,939	\$ 4,473	\$ 31,466	12.45%
<b>TOTAL NON-PERSONNEL</b>	\$ 147,339	\$ 15,191	\$ 132,148	10.31%
<b>TOTAL EXPENDITURES</b>	\$ 395,332	\$ 49,198	\$ 346,134	12.44%
<b>NET INCOME(LOSS)</b>	\$ -	\$ -	\$ -	

NOTES:

**SANCTUARY & SUPPORT SERVICES  
VARIANCE REPORT  
REPORTING PERIOD: 01/31/2025**

FUNDING PERIOD :	N/A	-	N/A
PROJECT ID#:	80340		
PERCENTAGE OF TIME LAPSED:	N/A		
PROGRAM:	Shelter Donations		

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
<b>REVENUE</b>				
Miscellaneous Income	\$ 313	\$ 313	\$ -	100.00%
Donations	\$ 143,150	\$ 143,150	\$ -	100.00%
CSBG	\$ 205,508	\$ 205,508	\$ -	100.00%
<b>TOTAL REVENUE</b>	\$ 348,971	\$ 348,971	\$ -	100.00%
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
Salaries	\$ 85,715	\$ 85,715	\$ -	100.00%
Fringe	\$ 62,377	\$ 62,377	\$ -	100.00%
<b>TOTAL PERSONNEL</b>	\$ 148,092	\$ 148,092	\$ -	100.00%
<b>NON-PERSONNEL</b>				
<b>OPERATING EXPENSES</b>				
Security Services	\$ 4,452	\$ 4,452	\$ -	100.00%
Utilities - PG&E	\$ 13,280	\$ 13,280	\$ -	100.00%
Water & Sewer	\$ 3,747	\$ 3,747	\$ -	100.00%
Renovations	\$ 15,409	\$ 15,409	\$ -	100.00%
Software Licenses	\$ 3,169	\$ 3,169	\$ -	100.00%
Computer Supplies	\$ 5,049	\$ 5,049	\$ -	100.00%
Office Supplies	\$ 609	\$ 609	\$ -	100.00%
Leased Copiers	\$ 4,232	\$ 4,232	\$ -	100.00%
Telephone	\$ 24,539	\$ 24,539	\$ -	100.00%
Postage	\$ 475	\$ 475	\$ -	100.00%
Depreciation - 2 A/C Units	\$ 3,913	\$ 3,913	\$ -	100.00%
Meetings	\$ 170	\$ 170	\$ -	100.00%
Food	\$ 3,106	\$ 3,106	\$ -	100.00%
Fingerprinting	\$ 1,065	\$ 1,065	\$ -	100.00%
Travel	\$ 12,127	\$ 12,127	\$ -	100.00%
Other Costs	\$ 196	\$ 196	\$ -	100.00%
Supplies - Other	\$ (59)	\$ (59)	\$ -	100.00%
Program - Miscellaneous	\$ 1,381	\$ 1,381	\$ -	100.00%
First Aid (Inc WC)	\$ 180	\$ 180	\$ -	100.00%
Rental - Office	\$ 21,858	\$ 21,858	\$ -	100.00%
Dues	\$ 3,450	\$ 3,450	\$ -	100.00%
Outreach	\$ 826	\$ 826	\$ -	100.00%
Staff Training	\$ 870	\$ 870	\$ -	100.00%
Maintenance/Repairs	\$ 41,908	\$ 41,908	\$ -	100.00%
Insurance	\$ 2,344	\$ 2,344	\$ -	100.00%
<b>OTHER COSTS</b>				
Transitional Living Services	\$ 504	\$ 504	\$ -	100.00%
Recreation Supplies	\$ 189	\$ 189	\$ -	100.00%
Household Supplies	\$ 301	\$ 301	\$ -	100.00%
Janitorial Supplies	\$ 1,268	\$ 1,268	\$ -	100.00%
Supportive Costs - Other	\$ 3,282	\$ 3,282	\$ -	100.00%
Contract Services - Consulting	\$ 2,025	\$ 2,025	\$ -	100.00%
<b>TOTAL NON-PERSONNEL</b>	\$ 175,865	\$ 175,865	\$ -	100.00%
<b>TOTAL EXPENDITURES</b>	\$ 323,957	\$ 323,957	\$ -	100.00%
<b>NET INCOME(LOSS)</b>	\$ 25,014	\$ 25,014		

NOTES:

**SANCTUARY & SUPPORT SERVICES**  
**VARIANCE REPORT**  
**REPORTING PERIOD: 01/31/2025**

FUNDING PERIOD :	N/A	-	N/A
PROJECT ID#:	80358		
PERCENTAGE OF TIME LAPSED:	N/A		
PROGRAM:	Safe Place - Donations Special Projects		

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
<b>REVENUE</b>				
Donations	\$ 1,000	\$ 1,000	\$ -	100.00%
Miscellaneous Income	\$ -	\$ -	\$ -	0.00%
<b>TOTAL REVENUE</b>	\$ 1,000	\$ 1,000	\$ -	100.00%
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
Salaries	\$ -	\$ -	\$ -	0.00%
Fringe	\$ -	\$ -	\$ -	0.00%
<b>TOTAL PERSONNEL</b>	\$ -	\$ -	\$ -	0.00%
<b>NON-PERSONNEL</b>				
<b>OPERATING EXPENSES</b>				
Office Supplies	\$ -	\$ -	\$ -	0.00%
Contracted Services - Meals/Food	\$ 389	\$ 389	\$ -	100.00%
Contracted Services - Other	\$ -	\$ -	\$ -	0.00%
Contracted Services - Motel/Hotel	\$ -	\$ -	\$ -	0.00%
<b>OTHER COSTS</b>				
Personal Supplies	\$ -	\$ -	\$ -	0.00%
Program Supplies	\$ 297	\$ 297	\$ -	100.00%
Supportive Costs	\$ 54	\$ 54	\$ -	100.00%
Travel	\$ -	\$ -	\$ -	0.00%
Advertising/Printing	\$ -	\$ -	\$ -	0.00%
Program Miscellaneous	\$ -	\$ -	\$ -	0.00%
Other Costs	\$ 130	\$ 130	\$ -	100.00%
Education/Work Experience Suppli	\$ 130	\$ 130	\$ -	100.00%
<b>TOTAL NON-PERSONNEL</b>	\$ 1,000	\$ 1,000	\$ -	100.00%
<b>TOTAL EXPENDITURES</b>	\$ 1,000	\$ 1,000	\$ -	100.00%
<b>NET INCOME(LOSS)</b>	\$ -	\$ -		

NOTES:

**SANCTUARY & SUPPORT SERVICES**  
**VARIANCE REPORT**  
**REPORTING PERIOD: 01/31/2025**

FUNDING PERIOD :	N/A	-	N/A
PROJECT ID#:	80370		
PERCENTAGE OF TIME LAPSED:	N/A		
PROGRAM:	Human Trafficking Donation		

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
<b>REVENUE</b>			\$ -	
Fundraising Income HT	\$ 92,049	\$ 92,049	\$ -	100.00%
CSBG	\$ 19,038	\$ 19,038	\$ -	
Donations	\$ 15,829	\$ 15,829	\$ -	
Training Revenue	\$ 16,243	\$ 16,243	\$ -	100.00%
Misc. income	\$ 6,500	\$ 6,500	\$ -	100.00%
<b>TOTAL REVENUE</b>	<b>\$ 149,659</b>	<b>\$ 149,659</b>	<b>\$ -</b>	<b>100.00%</b>
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
Salaries	\$ -	\$ -	\$ -	0.00%
Fringe	\$ -	\$ -	\$ -	0.00%
<b>TOTAL PERSONNEL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>NON-PERSONNEL</b>				
<b>OPERATING EXPENSES</b>				
N/A	\$ -	\$ -	\$ -	0.00%
<b>OTHER COSTS</b>				
Professional Services - Consulting	\$ 4,240	\$ 4,240	\$ -	
Professional Services - Mental Health	\$ 600	\$ 600	\$ -	
Contracted Services - Other	\$ 8,875	\$ 8,875	\$ -	
Pest Control	\$ 451	\$ 451	\$ -	100.00%
Rent & Utilities	\$ 12,940	\$ 12,940	\$ -	100.00%
Repair & Maint Building	\$ 179	\$ 179	\$ -	100.00%
Security Services	\$ 749	\$ 749	\$ -	100.00%
Stipends	\$ 8,041	\$ 8,041	\$ -	100.00%
Travel	\$ 794	\$ 794	\$ -	100.00%
Insurance	\$ 106	\$ 106	\$ -	100.00%
Food/Snacks	\$ 6,914	\$ 6,914	\$ -	100.00%
Transitional Living Services	\$ 1,076	\$ 1,076	\$ -	100.00%
Outreach	\$ 5,473	\$ 5,473	\$ -	100.00%
Supportive Costs	\$ 4,101	\$ 4,101	\$ -	100.00%
Conference Fees	\$ 38,070	\$ 38,070	\$ -	100.00%
Supplies - other	\$ 4,781	\$ 4,781	\$ -	100.00%
Program Supplies - Arts & Crafts	\$ 35	\$ 35	\$ -	100.00%
Telephone	\$ 359	\$ 359	\$ -	100.00%
Software Licenses	\$ 75	\$ 75	\$ -	100.00%
Computer Supplies	\$ 753	\$ 753	\$ -	100.00%
Subscription Expense	\$ 398	\$ 398	\$ -	100.00%
Depreciation Expense	\$ 13,893	\$ 13,893	\$ -	100.00%
Leased Copier	\$ 1,977	\$ 1,977	\$ -	100.00%
Background check	\$ 65	\$ 65	\$ -	100.00%
Program Supplies - Household	\$ 1,275	\$ 1,275	\$ -	100.00%
Program Supplies - Personal Article	\$ 714	\$ 714	\$ -	100.00%
Staff Training	\$ 460	\$ 460	\$ -	100.00%
Office Supplies	\$ 1,018	\$ 1,018	\$ -	100.00%
Dues	\$ 100	\$ 100	\$ -	100.00%
Other Cost	\$ 910	\$ 910	\$ -	100.00%
Staff Screening	\$ 182	\$ 182	\$ -	100.00%
<b>INDIRECT</b>				
N/A	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON-PERSONNEL</b>	<b>\$ 119,604</b>	<b>\$ 119,604</b>	<b>\$ -</b>	<b>100.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 119,604</b>	<b>\$ 119,604</b>	<b>\$ -</b>	<b>100.00%</b>
<b>NET INCOME(LOSS)</b>	<b>\$ 30,055</b>	<b>\$ 30,055</b>	<b>\$ -</b>	

NOTES:

**Fresno Regional Foundation**  
**VARIANCE REPORT**  
**REPORTING PERIOD: 01/31/2025**

FUNDING PERIOD :	January 1, 2015	-	December 31, 2019
PROJECT ID#:	80371		
PERCENTAGE OF TIME LAPSED:	N/A		
PROGRAM:	SOS - Fresno Regional Foundation		

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
<b>REVENUE</b>				
Fresno Regional Foundation	\$ 30,000	\$ 30,000	\$ -	100.00%
<b>TOTAL REVENUE</b>	\$ 30,000	\$ 30,000	\$ -	100.00%
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
Salaries	\$ -	\$ -	\$ -	0.00%
Fringe	\$ -	\$ -	\$ -	0.00%
<b>TOTAL PERSONNEL</b>	\$ -	\$ -	\$ -	0.00%
<b>NON-PERSONNEL</b>				
<b>OTHER COSTS</b>				
Camp Sanctuary	\$ 6,000	\$ -	\$ 6,000	0.00%
Repair & Maintenance	\$ 4,500	\$ 3,235	\$ 1,265	71.89%
Printing/Outreach	\$ 985	\$ 1,802	\$ (817)	182.94%
Office Supplies	\$ 15	\$ 15	\$ -	100.00%
Outreach Supplies	\$ 15,073	\$ 4,747	\$ 10,326	31.49%
Housing Assistance	\$ 1,932	\$ 1,932	\$ -	100.00%
<b>INDIRECT</b>				
10% of Allowable cost	\$ 1,459	\$ -	\$ 1,459	0.00%
Audit	\$ 36	\$ -	\$ 36	0.00%
<b>TOTAL NON-PERSONNEL</b>	\$ 30,000	\$ 11,731	\$ 18,269	39.10%
<b>TOTAL EXPENDITURES</b>	\$ 30,000	\$ 11,731	\$ 18,269	39.10%
<b>NET INCOME(LOSS)</b>	\$ -	\$ 18,269	\$ -	0.00%

NOTES:

**SANCTUARY & SUPPORT SERVICES**  
**VARIANCE REPORT**  
**REPORTING PERIOD: 01/31/2025**

FUNDING PERIOD :	April 1, 2024	-	March 31, 2025
PROJECT ID#:	80376		
PERCENTAGE OF TIME LAPSED:	83%		
PROGRAM:	HTVAP Funding - Central Valley Against Human Trafficking ( CVAHT)		

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
<b>REVENUE</b>			\$ -	
CalOES Victim Services and Public Safety Branch	\$ 899,999	\$ 598,857	\$ 301,142	66.54%
			\$ -	0.00%
			\$ -	0.00%
<b>TOTAL REVENUE</b>	\$ 899,999	\$ 598,857	\$ 301,142	66.54%
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
Salaries	\$ 325,304	\$ 270,148	\$ 55,156	83.04%
Fringe	\$ 132,911	\$ 92,651	\$ 40,260	69.71%
<b>TOTAL PERSONNEL</b>	\$ 458,215	\$ 362,799	\$ 95,416	79.18%
<b>NON-PERSONNEL</b>				
<b>OPERATING EXPENSES</b>				
Family Dev. Credential Prog/CPR Training/My Life M	\$ 4,514	\$ 718	\$ 3,796	15.91%
Vehicle Purchase	\$ 41,700	\$ 41,696	\$ 4	99.99%
Vehicle Maint/Fuel/Gas	\$ 7,800	\$ 2,316	\$ 5,484	29.69%
Mileage reimb.	\$ 2,412	\$ 1,335	\$ 1,077	55.35%
Insurance	\$ 5,640	\$ 4,464	\$ 1,176	79.15%
Lease copiers	\$ 960	\$ 514	\$ 446	53.54%
Software Licenses	\$ 2,877	\$ 2,635	\$ 242	91.59%
Computers Supplies	\$ 5,100	\$ 3,809	\$ 1,291	74.69%
Office Supplies & PO Box rental	\$ 4,800	\$ 2,809	\$ 1,991	58.52%
Office Furniture	\$ 1,600	\$ 819	\$ 781	51.19%
Facility Rental/ Facility Expenses	\$ 23,339	\$ 16,623	\$ 6,716	71.22%
Telephones/Mobile/Internets	\$ 7,800	\$ 4,520	\$ 3,280	0.00%
Printing/Advertising	\$ 2,400	\$ 0	\$ 2,400	188.33%
<b>OTHER COSTS</b>				
Family Healthing Center	\$ 10,000	\$ 1,250	\$ 8,750	12.50%
Family Services of Tulare County	\$ -	\$ -	\$ -	0.00%
Centro La Familia Advocacy Services, Inc.	\$ 100,000	\$ 30,456	\$ 69,544	30.46%
Breaking the Chains	\$ 60,000	\$ 39,018	\$ 20,982	65.03%
24 Hrs. Crisis Hotline	\$ 840	\$ 492	\$ 348	58.57%
Emergency Shelter, Hotel Voucher	\$ 22,850	\$ 923	\$ 21,927	4.04%
Client personal care supplies/Clothing	\$ 7,330	\$ 6,171	\$ 1,159	84.19%
Emergency Food	\$ 10,400	\$ 5,748	\$ 4,652	55.27%
Counseling	\$ 6,000	\$ 1,200	\$ 4,800	20.00%
Survivor Stipend/Survivor consultants (Not to exceed	\$ 3,250	\$ -	\$ 3,250	0.00%
Transportation	\$ 11,095	\$ 4,490	\$ 6,605	40.47%
Household Supplies	\$ 6,000	\$ 3,552	\$ 2,448	59.20%
Emergency Financial Assistance	\$ 23,200	\$ 10,295	\$ 12,905	44.38%
<b>INDIRECT</b>				
10.3% on allowable costs	\$ 69,877	\$ 50,205	\$ 19,672	71.85%
<b>TOTAL NON-PERSONNEL</b>	\$ 441,784	\$ 236,058	\$ 205,726	53.43%
<b>TOTAL EXPENDITURES</b>	\$ 899,999	\$ 598,857	\$ 301,142	66.54%
<b>NET INCOME(LOSS)</b>	\$ -	\$ -	\$ -	

NOTES:

**SANCTUARY & SUPPORT SERVICES**  
**VARIANCE REPORT**  
**REPORTING PERIOD: 01/31/2025**

FUNDING PERIOD :	August 15, 2019	-	December 31, 2020
PROJECT ID#:	80381		
PERCENTAGE OF TIME LAPSED:	100%		
PROGRAM:	HT Rise Up		

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
<b>REVENUE</b>			\$ -	
Public Health Institute	\$ 20,000	\$ 20,000	\$ -	100.00%
<b>TOTAL REVENUE</b>	\$ 20,000	\$ 20,000	\$ -	100.00%
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
Salaries	\$ 3,712	\$ 3,491	\$ 221	94.05%
Fringe	\$ 738	\$ 777	\$ (39)	105.28%
<b>TOTAL PERSONNEL</b>	\$ 4,450	\$ 4,268	\$ 182	95.91%
<b>NON-PERSONNEL</b>				
<b>OPERATING EXPENSES</b>				
N/A	\$ -	\$ -	\$ -	0.00%
<b>OTHER COSTS</b>				
Travel	\$ 2,854	\$ 1,473		
Stipends	\$ 1,000	\$ -		
Supplies	\$ 1,021	\$ 1,021		
Printing	\$ 2,000	\$ 603		
Meeting	\$ 5,979	\$ 233		
Consultant	\$ 1,280	\$ 1,280		
Audit	22	\$ 11	\$ 1,269	0.86%
<b>INDIRECT</b>				
Indirect Costs - 10%	\$ 1,394	\$ 666	\$ 728	47.78%
<b>TOTAL NON-PERSONNEL</b>	\$ 15,550	\$ 5,287	\$ 1,997	34.00%
<b>TOTAL EXPENDITURES</b>	\$ 20,000	\$ 9,555	\$ 2,179	47.78%
<b>NET INCOME(LOSS)</b>	\$ -	\$ 10,445		

NOTES:

**SANCTUARY & SUPPORT SERVICES**  
**VARIANCE REPORT**  
**REPORTING PERIOD: 01/31/2025**

FUNDING PERIOD :	May 1, 2020	-	No End Date
PROJECT ID#:	80382		
PERCENTAGE OF TIME LAPSED:	4 years, 8 months		
PROGRAM:	Slave 2 Nothing 2020		

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
<b>REVENUE</b>			\$ -	
Slave 2 Nothing	\$ 100,000	\$ 100,000	\$ -	100.00%
<b>TOTAL REVENUE</b>	\$ 100,000	\$ 100,000	\$ -	100.00%
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
Salaries	\$ 22,368	\$ 11,170	\$ 11,198	49.94%
Fringe	\$ 9,428	\$ 4,268	\$ 5,160	45.27%
<b>TOTAL PERSONNEL</b>	\$ 31,796	\$ 15,438	\$ 16,358	48.55%
<b>NON-PERSONNEL</b>				
<b>OPERATING EXPENSES</b>				
Apartment Rental (Safe House)	\$ 25,552	\$ 14,509	\$ 11,043	56.78%
PG&E	\$ 14,930	\$ 12,608	\$ 2,322	84.45%
Phone & Internet for Security Camera	\$ 5,620	\$ 4,590	\$ 1,030	81.67%
Security Camera and Installation	\$ 480	\$ 480	\$ -	100.00%
Furnitures/ household supplies	\$ 4,890	\$ 4,619	\$ 271	94.46%
Insurance	\$ 26	\$ 26	\$ -	100.00%
<b>OTHER COSTS</b>				
Client Supplies	\$ 7,727	\$ 2,956	\$ 4,771	38.26%
Audit	\$ 33	\$ 21	\$ 12	63.64%
<b>INDIRECT</b>				
Indirect Costs - 10%	\$ 8,946	\$ 4,862	\$ 4,084	54.35%
<b>TOTAL NON-PERSONNEL</b>	\$ 68,204	\$ 44,671	\$ 23,533	65.50%
<b>TOTAL EXPENDITURES</b>	\$ 100,000	\$ 60,109	\$ 39,891	60.11%
<b>NET INCOME(LOSS)</b>	\$ -	\$ 39,891		

NOTES:

**SANCTUARY & SUPPORT SERVICES**  
**VARIANCE REPORT**  
**REPORTING PERIOD: 01/31/2025**

FUNDING PERIOD :	October 15, 2023 - September 30, 2024
PROJECT ID#:	80383
PERCENTAGE OF TIME LAPSED:	100%
PROGRAM:	Common Spirit Health Foundation/Sisters of the Presentation Community

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
<b>REVENUE</b>			\$ -	
CommonSpirit Health Foundation	\$ 25,000	\$ 25,000	\$ -	100.00%
<b>TOTAL REVENUE</b>	\$ 25,000	\$ 25,000	\$ -	100.00%
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
Salaries	\$ -	\$ -	\$ -	0.00%
Fringe	\$ -	\$ -	\$ -	0.00%
<b>TOTAL PERSONNEL</b>	\$ -	\$ -	\$ -	0.00%
<b>NON-PERSONNEL</b>				
<b>OPERATING EXPENSES</b>				
N/A	\$ -	\$ -	\$ -	0.00%
<b>OTHER COSTS</b>				
Outreach	\$ 5,000	\$ 2,548	\$ 2,452	50.96%
Mileage	\$ 1,967	\$ -	\$ 1,967	0.00%
Emergency Shelter	\$ 7,760	\$ 6,159	\$ 1,601	79.37%
Client Therapy Sessions	\$ 8,000	\$ 7,300	\$ 700	91.25%
<b>INDIRECT</b>				
Indirect Costs - 10%	\$ 2,273	\$ 1,601	\$ 672	70.44%
<b>TOTAL NON-PERSONNEL</b>	\$ 25,000	\$ 17,608	\$ 7,392	70.43%
<b>TOTAL EXPENDITURES</b>	\$ 25,000	\$ 17,608	\$ 7,392	70.43%
<b>NET INCOME(LOSS)</b>	\$ -	\$ 7,392		

NOTES:

**SANCTUARY & SUPPORT SERVICES**  
**VARIANCE REPORT**  
**REPORTING PERIOD: 01/31/2025**

FUNDING PERIOD :	October 1, 2021 - June 30, 2025
PROJECT ID#:	80387, 80386
PERCENTAGE OF TIME LAPSED:	89%
PROGRAM:	Central Valley Against Human Trafficking ( CVAHT) Operating/Client

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
<b>REVENUE</b>			\$ -	
U.S. Department of Justice	\$ 594,316	\$ 465,804	\$ 128,512	78.38%
			\$ -	0.00%
			\$ -	0.00%
<b>TOTAL REVENUE</b>	<b>\$ 594,316</b>	<b>\$ 465,804</b>	<b>\$ 128,512</b>	<b>78.38%</b>
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
Salaries	\$ 206,935	\$ 177,202	\$ 29,733	85.63%
Fringe	\$ 41,114	\$ 31,758	\$ 9,356	77.24%
<b>TOTAL PERSONNEL</b>	<b>\$ 248,049</b>	<b>\$ 208,960</b>	<b>\$ 39,089</b>	<b>84.24%</b>
<b>NON-PERSONNEL</b>				
<b>OPERATING EXPENSES</b>				
Mileage / Local Travel	\$ 278	\$ 88	\$ 190	31.65%
Office Supplies	\$ 3,840	\$ 1,728	\$ 2,112	45.00%
Computer Supplies	\$ 1,500	\$ 1,530	\$ (30)	102.00%
Insurance	\$ 1,251	\$ 1,072	\$ 179	85.69%
Lease copiers	\$ 900	\$ 688	\$ 212	76.44%
Facility Rental & Utilities	\$ 19,485	\$ 15,483	\$ 4,002	79.46%
Office Furniture	\$ 1,450	\$ 1,449	\$ 1	99.93%
Telephones/Mobile/Internets	\$ 5,421	\$ 4,961	\$ 460	91.51%
Staff Clearance	\$ 182	\$ 8	\$ 174	4.40%
<b>OTHER COSTS</b>				
Safe house rent	\$ 144,382	\$ 119,441	\$ 24,941	82.73%
Apartment Utilities	\$ 25,468	\$ 18,822	\$ 6,646	73.90%
Emergency Food	\$ 3,600	\$ 1,020	\$ 2,580	28.33%
Client Education Cost	\$ 5,000		\$ 5,000	0.00%
Repair & Maintenance	\$ 3,100	\$ 1,011	\$ 2,089	32.61%
Furnitures	\$ 3,533	\$ 1,887	\$ 1,646	53.41%
Household Supplies	\$ 13,010	\$ 10,268	\$ 2,742	78.92%
Rental Assistance for Rapid Rehousing	\$ 55,020	\$ 35,070	\$ 19,950	63.74%
Client Transportation	\$ 3,200	\$ 652	\$ 2,548	20.38%
Emergency Financial Assistance	\$ 4,516	\$ 2,463	\$ 2,053	54.54%
<b>INDIRECT</b>				
10.3% on allowable costs	\$ 51,131	\$ 39,203	\$ 11,928	76.67%
<b>TOTAL NON-PERSONNEL</b>	<b>\$ 346,267</b>	<b>\$ 256,844</b>	<b>\$ 89,423</b>	<b>74.18%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 594,316</b>	<b>\$ 465,804</b>	<b>\$ 128,512</b>	<b>78.38%</b>
<b>NET INCOME(LOSS)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

NOTES:

**SANCTUARY & SUPPORT SERVICES**  
**VARIANCE REPORT**  
**REPORTING PERIOD: 01/31/2025**

FUNDING PERIOD :	October 1, 2023 - September 30, 2026
PROJECT ID#:	80388
PERCENTAGE OF TIME LAPSED:	44%
PROGRAM:	DOJ Funding - Central Valley Against Human Trafficking ( CVAHT)

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
<b>REVENUE</b>			\$ -	
CalOES Victim Services and Public Safety Branch	\$ 618,230	\$ 211,750	\$ 406,480	34.25%
			\$ -	0.00%
			\$ -	0.00%
<b>TOTAL REVENUE</b>	<b>\$ 618,230</b>	<b>\$ 211,750</b>	<b>\$ 406,480</b>	<b>34.25%</b>
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
Salaries	\$ 313,342	\$ 118,565	\$ 194,777	37.84%
Fringe	\$ 142,450	\$ 49,264	\$ 93,186	34.58%
<b>TOTAL PERSONNEL</b>	<b>\$ 455,792</b>	<b>\$ 167,829</b>	<b>\$ 287,963</b>	<b>36.82%</b>
<b>NON-PERSONNEL</b>				
<b>OPERATING EXPENSES</b>				
Travel Expense for grantee meeting	\$ 7,234	\$ 4,312	\$ 2,922	59.61%
Vehicle Maint/Fuel/Gas	\$ 5,895	\$ 285	\$ 5,610	4.83%
Office Supplies	\$ 7,200	\$ 769	\$ 6,431	10.68%
Computer Supplies	\$ 1,700	\$ 1,676	\$ 24	98.59%
Insurance	\$ 2,880	\$ 1,037	\$ 1,843	36.01%
Lease copiers	\$ 1,440	\$ 443	\$ 997	30.76%
Facility Rental & Utilities	\$ 28,350	\$ 9,516	\$ 18,834	33.57%
Office Furniture	\$ -		\$ -	0.00%
Telephones/Mobile/Internets	\$ 7,200	\$ 2,240	\$ 4,960	31.11%
Staff Clearance	\$ 1,092	\$ 60	\$ 1,032	5.49%
Printing/Advertising	\$ 2,829	\$ 171	\$ 2,658	6.04%
<b>OTHER COSTS</b>				
Staff Training	\$ 3,000	\$ 48	\$ 2,952	1.60%
24 Hrs. Crisis Hotline	\$ 1,080	\$ 336	\$ 744	31.11%
Sanctuary Youthy Shelter Beds	\$ -	\$ -	\$ -	0.00%
Clothing and Hygiene Products	\$ 6,120	\$ 333	\$ 5,787	5.44%
Emergency Food	\$ 7,200	\$ 682	\$ 6,518	9.47%
Transportation	\$ 6,480	\$ 1,875	\$ 4,605	28.94%
Emergency Financial Assistance	\$ 10,800	\$ 14	\$ 10,786	0.13%
Empowerment Group	\$ 4,500	\$ 548	\$ 3,952	12.18%
<b>INDIRECT</b>				
10.3% on allowable costs	\$ 57,438	\$ 19,576	\$ 37,862	34.08%
<b>TOTAL NON-PERSONNEL</b>	<b>\$ 162,438</b>	<b>\$ 43,921</b>	<b>\$ 118,517</b>	<b>27.04%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 618,230</b>	<b>\$ 211,750</b>	<b>\$ 406,480</b>	<b>34.25%</b>
<b>NET INCOME(LOSS)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

NOTES:

**SANCTUARY & SUPPORT SERVICES  
VARIANCE REPORT  
REPORTING PERIOD: 01/31/2025**

FUNDING PERIOD :	N/A	-	N/A
PROJECT ID#:	80652		
PERCENTAGE OF TIME LAPSED:	N/A		
PROGRAM:	CalViva (HHIP Outreach)		

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
<b>REVENUE</b>			\$ -	
BILLING INCOME - THIRD PARTY	\$ 124,805	\$ 124,805	\$ -	100.00%
<b>TOTAL REVENUE</b>	\$ 124,805	\$ 124,805	\$ -	100.00%
<b>EXPENDITURES</b>				
PERSONNEL				
Salaries	\$ 86,238	\$ 57,328	\$ 28,910	66.48%
Fringe/Benefits	\$ 25,772	\$ 18,636	\$ 7,136	72.31%
<b>TOTAL PERSONNEL</b>	\$ 112,010	\$ 75,964	\$ 36,046	67.82%
<b>NON-PERSONNEL</b>				
OPERATING EXPENSES				
Maintenance/Repairs	\$ 400	\$ 278	\$ 122	69.50%
Computer Supplies	\$ 1,049	\$ 262	\$ 787	24.98%
OTHER COSTS				
N/A	\$ -	\$ -	\$ -	0.00%
				0.00%
INDIRECT				
10.3% of Allowable cost	\$ 11,346	\$ 7,650	\$ 3,696	67.43%
<b>TOTAL NON-PERSONNEL</b>	\$ 12,795	\$ 8,190	\$ 4,605	64.01%
<b>TOTAL EXPENDITURES</b>	\$ 124,805	\$ 84,154	\$ 40,651	67.43%
<b>NET INCOME(LOSS)</b>	\$ -	\$ 40,651		

NOTES:

**SANCTUARY & SUPPORT SERVICES**  
**VARIANCE REPORT**  
**REPORTING PERIOD: 01/31/2025**

FUNDING PERIOD :	July 1, 2024	-	June 30, 2025
PROJECT ID#:	80653		
PERCENTAGE OF TIME LAPSED:	58%		
PROGRAM:	Emergency Assistance Fund for Seniors Experiencing Homelessness		

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
<b>REVENUE</b>			\$ -	
BILLING INCOME - THIRD PARTY	\$ 25,000	\$ 25,000	\$ -	100.00%
<b>TOTAL REVENUE</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>100.00%</b>
<b>EXPENDITURES</b>				
PERSONNEL				
Salaries	\$ 2,066	\$ 1,245	\$ 821	60.26%
Fringe/Benefits	\$ -	\$ -	\$ -	0.00%
<b>TOTAL PERSONNEL</b>	<b>\$ 2,066</b>	<b>\$ 1,245</b>	<b>\$ 821</b>	<b>60.26%</b>
<b>NON-PERSONNEL</b>				
OPERATING EXPENSES				
Utilities Assistance	\$ 11,364	\$ 7,855	\$ 3,509	69.12%
Food Assistance	\$ -	\$ -	\$ -	0.00%
Housing Assistance	\$ 11,364	\$ 5,312	\$ 6,052	46.74%
Transportation Assistance	\$ -	\$ -	\$ -	0.00%
OTHER COSTS				
N/A	\$ -	\$ -	\$ -	0.00%
INDIRECT				
10.3% of Allowable cost	\$ 206	\$ 125	\$ 81	60.68%
<b>TOTAL NON-PERSONNEL</b>	<b>\$ 22,934</b>	<b>\$ 13,292</b>	<b>\$ 9,642</b>	<b>57.96%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 25,000</b>	<b>\$ 14,537</b>	<b>\$ 10,463</b>	<b>58.15%</b>
<b>NET INCOME(LOSS)</b>	<b>\$ -</b>	<b>\$ 10,463</b>		

NOTES:

**Project Phoenix**  
**VARIANCE REPORT**  
**REPORTING PERIOD: 01/31/2025**

FUNDING PERIOD :	September 1, 2024 - August 31, 2025
PROJECT ID#:	81715, 81716, 81720
PERCENTAGE OF TIME LAPSED:	42%
PROGRAM:	Project Phoenix

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
<b>REVENUE</b>			\$ -	
HUD - Phoenix Project - SUPPORTIVE	\$ 82,012	\$ 35,351	\$ 46,661	43.10%
HUD - Phoenix Project - OPERATIONS	\$ 124,510	\$ 47,771	\$ 76,739	38.37%
HUD - Phoenix Project - VAWA	\$ 2,000	\$ -	\$ 2,000	0.00%
HUD - Phoenix Project - LEASING	\$ 257,936	\$ 106,353	\$ 151,583	41.23%
HUD - Phoenix Project - ADMIN	\$ 20,574	\$ 7,057	\$ 13,517	34.30%
<b>TOTAL REVENUE</b>	\$ 487,032	\$ 196,532	\$ 290,500	40.35%
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
Salaries	\$ 124,787	\$ 52,738	\$ 72,049	42.26%
Fringe	\$ 44,126	\$ 17,148	\$ 26,978	38.86%
<b>TOTAL PERSONNEL</b>	\$ 168,913	\$ 69,886	\$ 99,027	41.37%
<b>NON-PERSONNEL</b>				
<b>OPERATING EXPENSES</b>				
Food Supplies	\$ 2,400	\$ 2,245	\$ 155	93.54%
Travel	\$ 3,000	\$ 525	\$ 2,475	17.50%
Bus Pass	\$ 852	\$ -	\$ 852	0.00%
Telephone	\$ 1,400	\$ 560	\$ 840	40.00%
Office Supplies	\$ 1,200	\$ 66	\$ 1,134	5.50%
Office Rental	\$ 8,280	\$ 2,936	\$ 5,344	35.46%
Insurance	\$ 2,080	\$ 850	\$ 1,230	40.87%
Computer/Printer	\$ 2,087	\$ -	\$ 2,087	0.00%
Lease Copier	\$ 800	\$ 338	\$ 462	42.25%
<b>OTHER COSTS</b>				
Repair & Maintenance	\$ 7,026	\$ 634	\$ 6,392	9.02%
Household/Program Supplies	\$ 1,109	\$ 98	\$ 1,011	8.84%
California Property Inspection Sen	\$ 4,335	\$ 1,705	\$ 2,630	39.33%
Household Furnishing	\$ 4,000	\$ 2,300	\$ 1,700	57.50%
VAWA	\$ 2,000	\$ -	\$ 2,000	0.00%
Leasing	\$ 257,936	\$ 106,353	\$ 151,583	41.23%
			\$ -	0.00%
			\$ -	0.00%
<b>INDIRECT</b>				
10.3% of Allowable cost	\$ 19,614	\$ 8,036	\$ 11,578	40.97%
<b>TOTAL NON-PERSONNEL</b>	\$ 318,119	\$ 126,646	\$ 191,473	39.81%
<b>TOTAL EXPENDITURES</b>	\$ 487,032	\$ 196,532	\$ 290,500	40.35%
<b>NET INCOME(LOSS)</b>	\$ -	\$ -	\$ -	

NOTES:

**Project Phoenix Program Income**  
**VARIANCE REPORT**  
**REPORTING PERIOD: 01/31/2025**

FUNDING PERIOD :	September 1, 2024 - August 31, 2025
PROJECT ID#:	81725
PERCENTAGE OF TIME LAPSED:	42%
PROGRAM:	Project Phoenix

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
<b>REVENUE</b>			\$ -	
Phoenix Rent	\$ 13,971	\$ 13,971	\$ -	100.00%
			\$ -	0.00%
<b>TOTAL REVENUE</b>	\$ 13,971	\$ 13,971	\$ -	100.00%
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
Salaries	\$ 6,017	\$ 6,017	\$ -	100.00%
Fringe	\$ 1,721	\$ 1,721	\$ -	100.00%
<b>TOTAL PERSONNEL</b>	\$ 7,738	\$ 7,738	\$ -	100.00%
<b>NON-PERSONNEL</b>				
<b>OPERATING EXPENSES</b>				
Food Supplies	\$ 154	\$ 154	\$ -	100.00%
Travel			\$ -	0.00%
Bus Pass			\$ -	0.00%
Telephone	\$ 594	\$ 594	\$ -	100.00%
Office Supplies			\$ -	0.00%
Office Rental			\$ -	0.00%
Insurance			\$ -	0.00%
<b>OTHER COSTS</b>				
Repair & Maintenance			\$ -	0.00%
VAWA			\$ -	0.00%
Leasing	\$ 990	\$ 990	\$ -	100.00%
			\$ -	0.00%
			\$ -	0.00%
<b>INDIRECT</b>				
10.3% of Allowable cost	\$ 874	\$ 874	\$ -	100.00%
<b>TOTAL NON-PERSONNEL</b>	\$ 2,612	\$ 2,612	\$ -	100.00%
<b>TOTAL EXPENDITURES</b>	\$ 10,350	\$ 10,350	\$ -	100.00%
<b>NET INCOME(LOSS)</b>	\$ 3,621	\$ 3,621	\$ -	

NOTES:

**SANCTUARY & SUPPORT SERVICES**  
**VARIANCE REPORT**  
**REPORTING PERIOD: 01/31/2025**

FUNDING PERIOD :	October 1, 2024 - September 30, 2025
PROJECT ID#:	81815, 81816, 81810
PERCENTAGE OF TIME LAPSED:	33%
PROGRAM:	Project Hearth

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
<b>REVENUE</b>				
HUD -Project Hearth - SUPPORTIVE SERVICES	\$ 101,765	\$ 31,990	\$ 69,775	31.44%
HUD - Hearth Project - VAWA	\$ 2,000	\$ -	\$ 2,000	0.00%
HUD -Project Hearth - RENTAL ASSISTANCE	\$ 197,688	\$ 52,410	\$ 145,278	26.51%
HUD -Project Hearth - ADMIN SERVICES	\$ 24,037	\$ 6,256	\$ 17,781	26.03%
<b>TOTAL REVENUE</b>	<b>\$ 325,490</b>	<b>\$ 90,656</b>	<b>\$ 234,834</b>	<b>27.85%</b>
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
Salaries	\$ 70,266	\$ 19,263	\$ 51,003	27.41%
Fringe	\$ 22,223	\$ 6,532	\$ 15,691	29.39%
<b>TOTAL PERSONNEL</b>	<b>\$ 92,489</b>	<b>\$ 25,795</b>	<b>\$ 66,694</b>	<b>27.89%</b>
<b>NON-PERSONNEL</b>				
<b>OPERATING EXPENSES</b>				
Food Supplies	\$ 1,940	\$ 1,940	\$ -	100.00%
Travel	\$ 1,676	\$ 71	\$ 1,605	4.24%
Bus Pass			\$ -	0.00%
Telephone	\$ 1,120	\$ 566	\$ 554	50.54%
Office Supplies	\$ 1,440	\$ -	\$ 1,440	0.00%
Office Rental	\$ 5,040	\$ 1,531	\$ 3,509	30.38%
Insurance	\$ 1,200	\$ 421	\$ 779	35.08%
Lease Copier	\$ 720	\$ 165	\$ 555	22.92%
<b>OTHER COSTS</b>				
Repair & Maintenance			\$ -	0.00%
Household/Program Supplies	\$ 3,700	\$ 3,474	\$ 226	93.89%
California Property Inspection Services	\$ 5,000	\$ 780	\$ 4,220	15.60%
Security	\$ 380	\$ 128	\$ 252	33.68%
VAWA	\$ 2,000	\$ -	\$ 2,000	0.00%
Rental Assistance	\$ 197,688	\$ 52,410	\$ 145,278	26.51%
			\$ -	0.00%
			\$ -	0.00%
<b>INDIRECT</b>				
10.3% of Allowable cost	\$ 11,097	\$ 3,375	\$ 7,722	30.41%
<b>TOTAL NON-PERSONNEL</b>	<b>\$ 233,001</b>	<b>\$ 64,861</b>	<b>\$ 168,140</b>	<b>27.84%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 325,490</b>	<b>\$ 90,656</b>	<b>\$ 234,834</b>	<b>27.85%</b>
<b>NET INCOME(LOSS)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

NOTES:

**SANCTUARY & SUPPORT SERVICES**  
**VARIANCE REPORT**  
**REPORTING PERIOD: 01/31/2025**

FUNDING PERIOD :	September 1, 2024 - August 31, 2025
PROJECT ID#:	81845, 81846
PERCENTAGE OF TIME LAPSED:	42%
PROGRAM:	Project Hero Team 2

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
<b>REVENUE</b>			\$ -	
HUD -Project Hero Team 2 - SUPPORTIVE SERVICES	\$ 483,088	\$ 146,387	\$ 336,701	30.30%
HUD -Project Hero Team 2 - ADMIN SERVICES	\$ 41,912	\$ 16,704	\$ 25,208	39.85%
<b>TOTAL REVENUE</b>	<b>\$ 525,000</b>	<b>\$ 163,091</b>	<b>\$ 361,909</b>	<b>31.06%</b>
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
Salaries	\$ 270,581	\$ 83,737	\$ 186,844	30.95%
Fringe	\$ 92,078	\$ 25,701	\$ 66,377	27.91%
<b>TOTAL PERSONNEL</b>	<b>\$ 362,659</b>	<b>\$ 109,438</b>	<b>\$ 253,221</b>	<b>30.18%</b>
<b>NON-PERSONNEL</b>				
<b>OPERATING EXPENSES</b>				
Food Supplies	\$ 11,400	\$ 5,728	\$ 5,672	50.25%
Travel	\$ 27,864	\$ 7,721	\$ 20,143	27.71%
Bus Pass	\$ 5,200		\$ 5,200	0.00%
Telephone	\$ 6,950	\$ 1,583	\$ 5,367	22.78%
Office Supplies	\$ 4,694	\$ 1,936	\$ 2,758	41.24%
Office Rental	\$ 17,280	\$ 3,358	\$ 13,922	19.43%
Insurance	\$ 6,000	\$ 2,519	\$ 3,481	41.98%
Lease Copier	\$ 780	\$ 267	\$ 513	34.23%
Computer Supplies	\$ 3,429		\$ 3,429	0.00%
<b>OTHER COSTS</b>				
Client Moving Cost	\$ 4,000		\$ 4,000	0.00%
Household/Program Supplies	\$ 7,785	\$ 7,036	\$ 749	90.38%
Workshop Supplies	\$ 2,400	\$ 16	\$ 2,384	0.67%
Employment Services/Client Personal Supplies	\$ 2,400	\$ 388	\$ 2,012	16.17%
Client Utilities Deposit	\$ 2,500		\$ 2,500	0.00%
Rental Application Fees	\$ 2,160		\$ 2,160	0.00%
Outreach	\$ 13,941	\$ 8,982	\$ 4,959	64.43%
			\$ -	0.00%
<b>INDIRECT</b>				
10.3% of Allowable cost	\$ 43,558	\$ 14,119	\$ 29,439	32.41%
<b>TOTAL NON-PERSONNEL</b>	<b>\$ 162,341</b>	<b>\$ 53,653</b>	<b>\$ 108,688</b>	<b>33.05%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 525,000</b>	<b>\$ 163,091</b>	<b>\$ 361,909</b>	<b>31.06%</b>
<b>NET INCOME(LOSS)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

NOTES:

**SANCTUARY & SUPPORT SERVICES**  
**VARIANCE REPORT**  
**REPORTING PERIOD: 01/31/2025**

FUNDING PERIOD :	November 1, 2024 - October 31, 2025
PROJECT ID#:	81881, 81882, 81883, 81880
PERCENTAGE OF TIME LAPSED:	25%
PROGRAM:	Project Rise

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
<b>REVENUE</b>			\$ -	
HUD - Project Rise - SUPPORTIVE SEI	\$ 173,244	\$ 27,189	\$ 146,055	15.69%
HUD - Project Rise - OPERATIONS	\$ 150,851	\$ 20,455	\$ 130,396	13.56%
HUD - Rise Project - VAWA	\$ 587	\$ -	\$ 587	0.00%
HUD - Project Rise - LEASING	\$ 299,720	\$ 14,183	\$ 285,537	4.73%
HUD - Project Rise - ADMIN	\$ 57,698	\$ 10,552	\$ 47,146	18.29%
<b>TOTAL REVENUE</b>	\$ 682,100	\$ 72,379	\$ 609,721	10.61%
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
Salaries	\$ 160,067	\$ 35,753	\$ 124,314	22.34%
Fringe	\$ 71,787	\$ 11,073	\$ 60,714	15.42%
<b>TOTAL PERSONNEL</b>	\$ 231,854	\$ 46,826	\$ 185,028	20.20%
<b>NON-PERSONNEL</b>				
<b>OPERATING EXPENSES</b>				
Food Supplies	\$ 8,750	\$ 679	\$ 8,071	7.76%
Travel	\$ 18,397	\$ 1,055	\$ 17,342	5.73%
Bus Pass	\$ 7,488	\$ -	\$ 7,488	0.00%
Telephone	\$ 2,800	\$ 404	\$ 2,396	14.43%
Office Supplies	\$ 3,600	\$ 432	\$ 3,168	12.00%
Office Rental	\$ 13,200	\$ 1,846	\$ 11,354	13.98%
Insurance	\$ 1,920	\$ 217	\$ 1,703	11.30%
Computer/Software	\$ 4,103	\$ -	\$ 4,103	0.00%
Lease Copier	\$ 940	\$ 230	\$ 710	24.47%
Outreach	\$ 5,400	\$ -	\$ 5,400	0.00%
<b>OTHER COSTS</b>				
Repair & Maintenance	\$ 13,750	\$ 17	\$ 13,733	0.12%
Household/Program Supplies	\$ 5,200	\$ 181	\$ 5,019	3.48%
California Property Inspection Sen	\$ 7,500	\$ 470	\$ 7,030	6.27%
Household Furnishing	\$ 17,500	\$ -	\$ 17,500	0.00%
VAWA	\$ 587	\$ -	\$ 587	0.00%
Leasing	\$ 299,720	\$ 14,183	\$ 285,537	4.73%
Utility Deposit	\$ 7,496	\$ -	\$ 7,496	0.00%
Security	\$ 1,440	\$ 700	\$ 740	48.61%
<b>INDIRECT</b>				
10.3% of Allowable cost	\$ 30,455	\$ 5,139	\$ 25,316	16.87%
<b>TOTAL NON-PERSONNEL</b>	\$ 450,246	\$ 25,553	\$ 424,693	5.68%
<b>TOTAL EXPENDITURES</b>	\$ 682,100	\$ 72,379	\$ 609,721	10.61%
<b>NET INCOME(LOSS)</b>	\$ -	\$ -	\$ -	

NOTES:

**Project Rise Program Income  
VARIANCE REPORT  
REPORTING PERIOD: 01/31/2025**

FUNDING PERIOD :	November 1, 2024	-	October 31, 2025
PROJECT ID#:	81884		
PERCENTAGE OF TIME LAPSED:	25%		
PROGRAM:	Project Rise		

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
<b>REVENUE</b>			\$ -	
Rise Rent	\$ 614	\$ 614	\$ -	100.00%
			\$ -	0.00%
<b>TOTAL REVENUE</b>	\$ 614	\$ 614	\$ -	100.00%
<b>EXPENDITURES</b>				
PERSONNEL				
Salaries			\$ -	0.00%
Fringe			\$ -	0.00%
<b>TOTAL PERSONNEL</b>	\$ -	\$ -	\$ -	0.00%
<b>NON-PERSONNEL</b>				
OPERATING EXPENSES				
Food Supplies			\$ -	0.00%
Travel			\$ -	0.00%
Bus Pass			\$ -	0.00%
Telephone	\$ 595	\$ 595	\$ -	100.00%
Office Supplies			\$ -	0.00%
Office Rental			\$ -	0.00%
Insurance			\$ -	0.00%
OTHER COSTS				
Repair & Maintenance			\$ -	0.00%
VAWA			\$ -	0.00%
Leasing			\$ -	0.00%
			\$ -	0.00%
			\$ -	0.00%
INDIRECT				
10.3% of Allowable cost	\$ 61	\$ 61	\$ -	100.00%
<b>TOTAL NON-PERSONNEL</b>	\$ 656	\$ 656	\$ -	100.00%
<b>TOTAL EXPENDITURES</b>	\$ 656	\$ 656	\$ -	100.00%
<b>NET INCOME(LOSS)</b>	\$ (42)	\$ (42)	\$ -	

NOTES: Expecting to collect more rent from clients. If unable to collect, we will move the small deficit back to HUD.

**Sanctuary Donations**  
**VARIANCE REPORT**  
**REPORTING PERIOD: 01/31/2025**

FUNDING PERIOD :	N/A	-	N/A
PROJECT ID#:	87000		
PERCENTAGE OF TIME LAPSED:	N/A		
PROGRAM:	Pilot Project (Step Up) Sanctuary Donation		

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
<b>REVENUE</b>				
Housing Authority	\$ 91,818	\$ 91,818	\$ -	100.00%
Donation Income	\$ 40,217	\$ 40,217	\$ -	100.00%
Fundraising Income	\$ 3,115	\$ 3,115	\$ -	100.00%
Fundraising Expenses	\$ (830)	\$ (830)	\$ -	
Gain/Loss on Sale of Assests	\$ 6,361	\$ 6,361	\$ -	
<b>TOTAL REVENUE</b>	<b>\$ 140,681</b>	<b>\$ 140,681</b>	<b>\$ -</b>	<b>100.00%</b>
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
Salaries	\$ 25,882	\$ 25,882	\$ -	100.00%
Fringe	\$ 5,350	\$ 5,350	\$ -	100.00%
<b>TOTAL PERSONNEL</b>	<b>\$ 31,232</b>	<b>\$ 31,232</b>	<b>\$ -</b>	<b>100.00%</b>
<b>NON-PERSONNEL</b>				
<b>OPERATING EXPENSES</b>				
Telephone	\$ 3,478	\$ 3,478	\$ -	100.00%
Maintenance/Repairs	\$ 2,536	\$ 2,536	\$ -	100.00%
Mileage Reimbursement	\$ 242	\$ 242	\$ -	100.00%
Vehicle Maintenance/Fuel	\$ 1,017	\$ 1,017	\$ -	100.00%
Travel	\$ 16,463	\$ 16,463	\$ -	100.00%
<b>OTHER COSTS</b>				
Bus Tokens	\$ 2,125	\$ 2,125	\$ -	100.00%
Client Travel	\$ 1,242	\$ 1,242	\$ -	100.00%
Food	\$ 25,000	\$ 25,000	\$ -	100.00%
Training	\$ 4,317	\$ 4,317	\$ -	100.00%
Personal Supplies	\$ 2,917	\$ 2,917	\$ -	100.00%
License Premise/Dues	\$ 3,937	\$ 3,937	\$ -	100.00%
Employee Appreciation	\$ 716	\$ 716	\$ -	100.00%
Printing	\$ 9,246	\$ 9,246	\$ -	100.00%
Outreach	\$ 483	\$ 483	\$ -	100.00%
Supplies - Other	\$ 892	\$ 892	\$ -	100.00%
Event Sponsorship	\$ 1,000	\$ 1,000	\$ -	100.00%
Household and Program Supplies	\$ 8,335	\$ 8,335	\$ -	100.00%
Contract Services	\$ 9,380	\$ 9,380	\$ -	100.00%
Environmental Site Assessment	\$ 3,800	\$ 3,800	\$ -	100.00%
Equipment under \$5,000	\$ 784	\$ 784	\$ -	100.00%
Partial TLC3 Vehicle Cost	\$ 4,953	\$ 4,953	\$ -	100.00%
Office Supplies	\$ 2,286	\$ 2,286	\$ -	100.00%
Administration	\$ 2,402	\$ 2,402	\$ -	100.00%
Audit	\$ 48	\$ 48	\$ -	100.00%
<b>TOTAL NON-PERSONNEL</b>	<b>\$ 107,599</b>	<b>\$ 107,599</b>	<b>\$ -</b>	<b>100.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 138,831</b>	<b>\$ 138,831</b>	<b>\$ -</b>	<b>100.00%</b>
<b>NET INCOME(LOSS)</b>	<b>\$ 1,850</b>	<b>\$ 1,850</b>		

NOTES:

**BOARD OF COMMISSIONERS MEETING**

<b>Date:</b> March 17, 2025	<b>Program:</b> Human Resources
<b>Consent Agenda Item #:</b> 9_20	<b>Director:</b> N/A
<b>Subject:</b> HR Reports	<b>Officer:</b> Nelson Dibie

**Recommended Action**

The information presented below is intended to keep the Board apprised with a high-level snapshot of Human Resources activity. The following information is provided in these reports:

**Background**

This item was presented during the March 13, 2025, Human Resources/Pension Committee meeting.

On a quarterly basis, staff provide the Committee with a high-level snapshot of Human Resources activity. A summary of findings and detailed reports are provided on the following:

- Employee Overview
  - Active Staff
  - Separations
  - Agency Demographics
- Talent Acquisition
  - New Hires
- Benefits Enrollments
  - Enrollment Details
- Safety & Worker’s Compensation
  - Injuries
  - Near Misses

This report provides a comparison of Q4 2024 vs Q4 2023 data. Items of note include:

- Staff count is down approximately 2% from 2023 to 2024.
- Turnover rate decreased approximately 2.5% from 2023 to 2024.
- Injuries and near misses increased from 2023 to 2024, however total YTD injuries were significantly reduced from 2023 to 2024.

**Fiscal Impact**

Action on this agenda item will have no fiscal impact.

**Conclusion**

This item is for informational purposes only.

**Overview**

**Staff Report**

**Benefits**

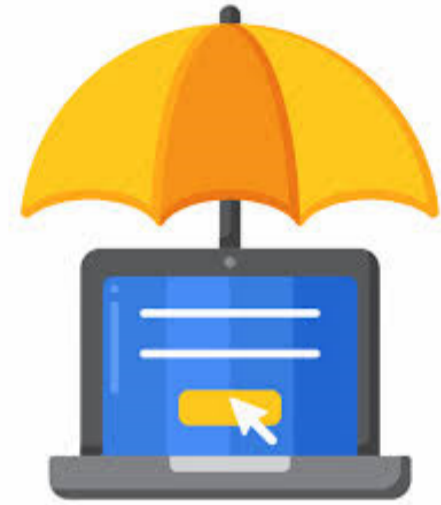
**Workers  
Compensation**

**Exit Interview**

Human Resources Reports - 2023 Q4

Year  
2023

MonthNumber  
Multiple selections



+0.7% vs previous year

**709**

Medical Enrollments



+2.0% vs previous year

**751**

Dental Enrollment

### Benefit Enrollment (%)

**83%**

(Medical)

**85%**

(Dental)

+5.4% vs previous year

**1087**

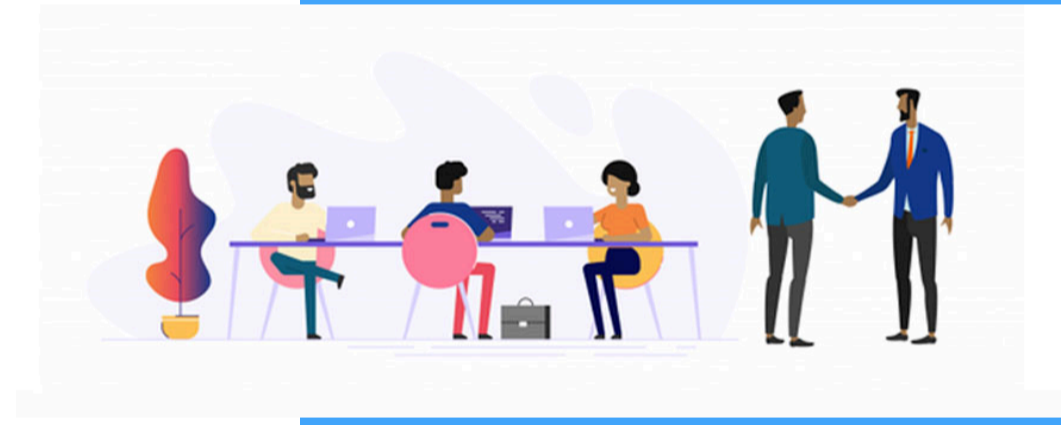
Staff Count YTD



vs previous year

**308**

New Hires YTD



+9.6% vs previous year

**250**

Terminations YTD



**23.61%**

Turnover Rate YTD



**66**

Injuries YTD



**89**

Near Miss YTD

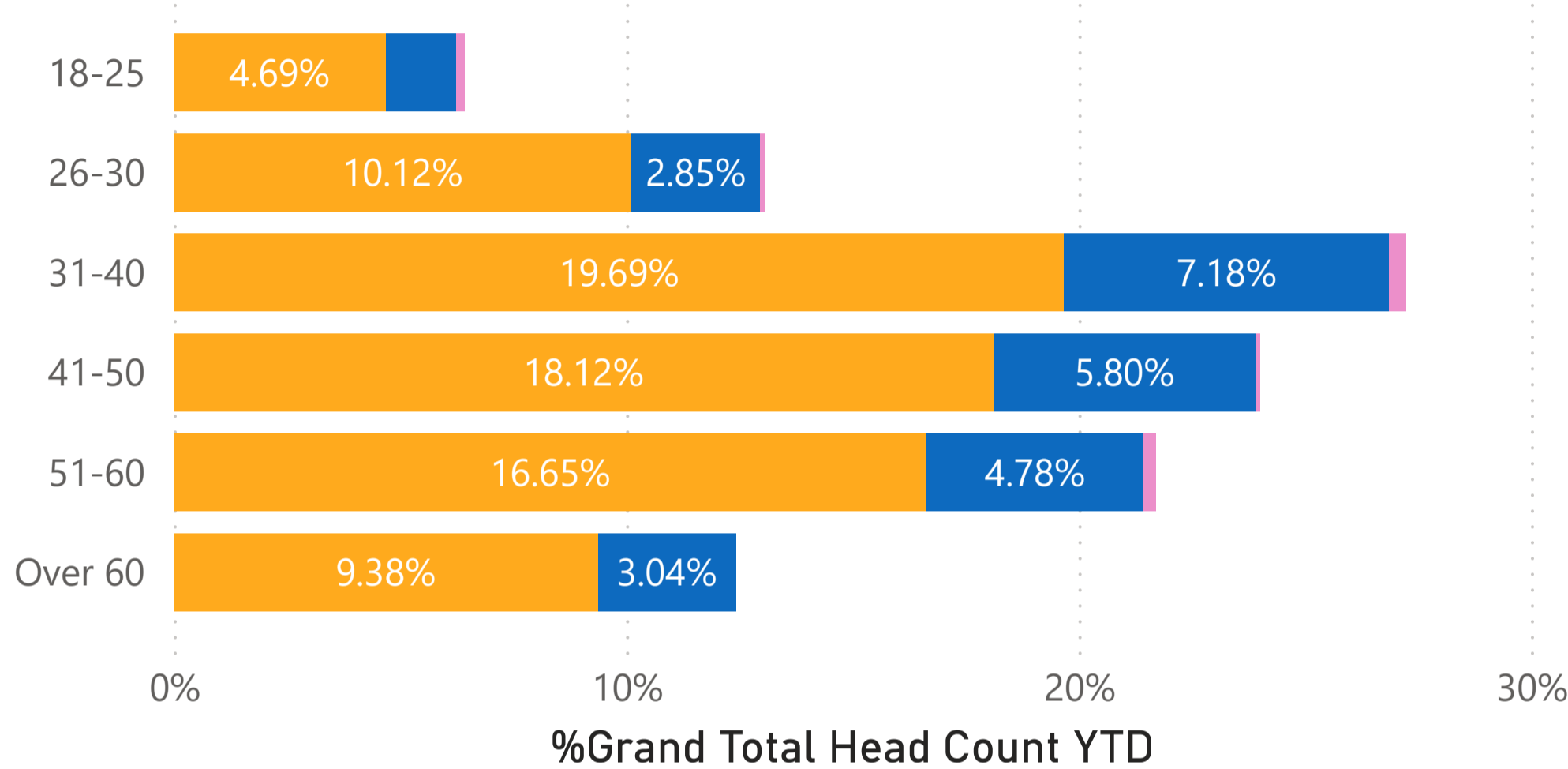
# Staff Report (As of 12/31/2023)

Year  
2023

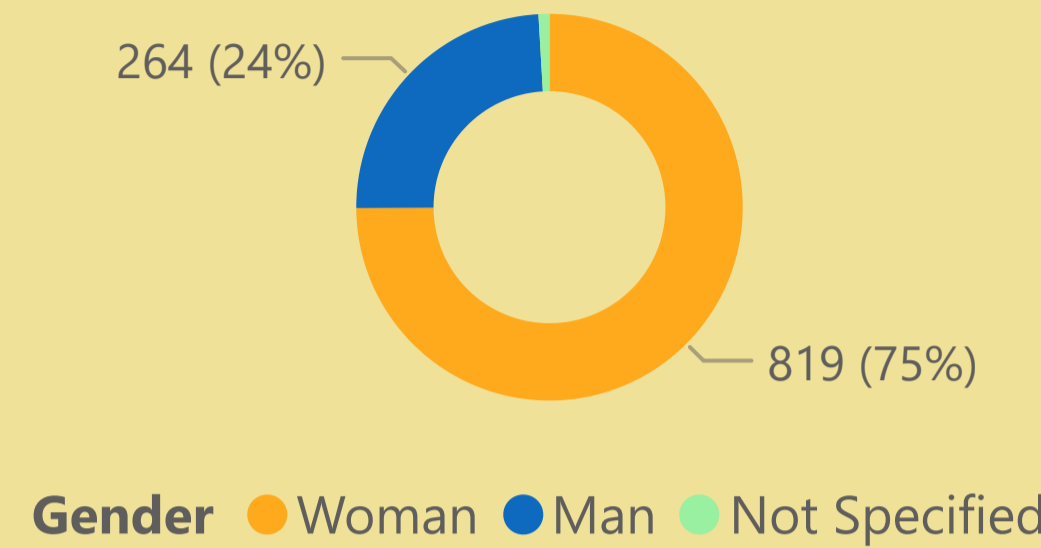
MonthNubmer  
Multiple selections

### Staff Count YTD (%) by Age Group and Gender

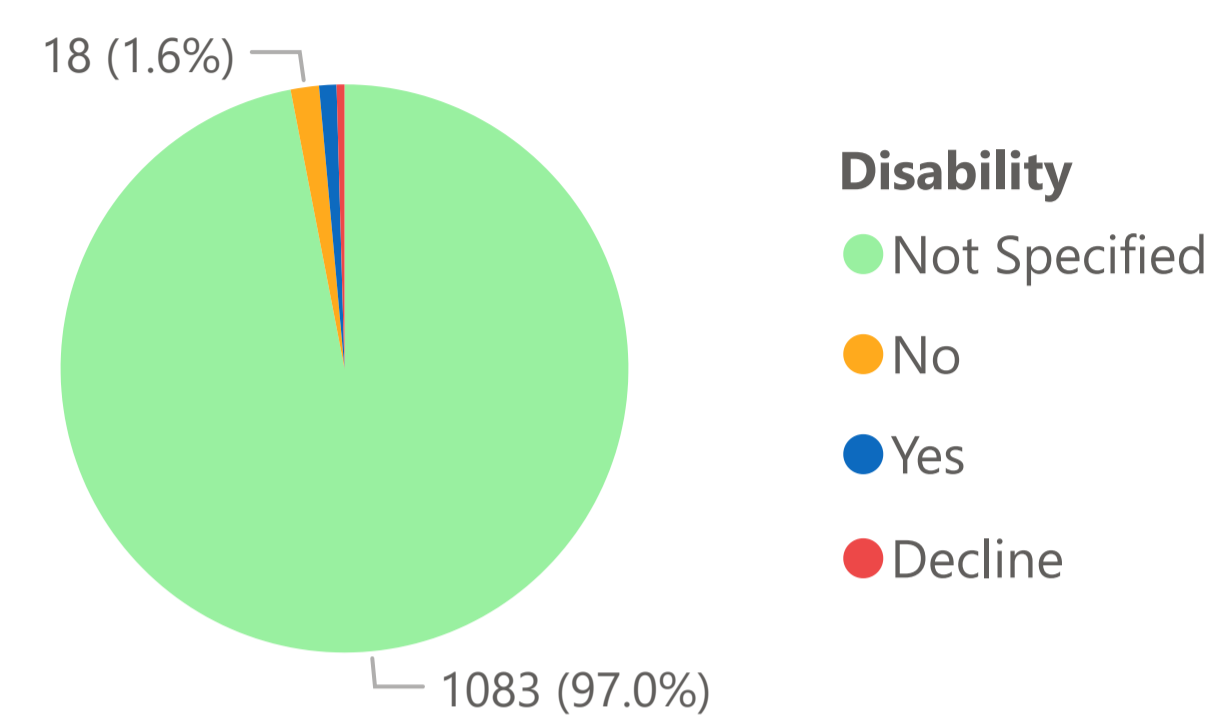
Gender ● Woman ● Man ● Not Specified



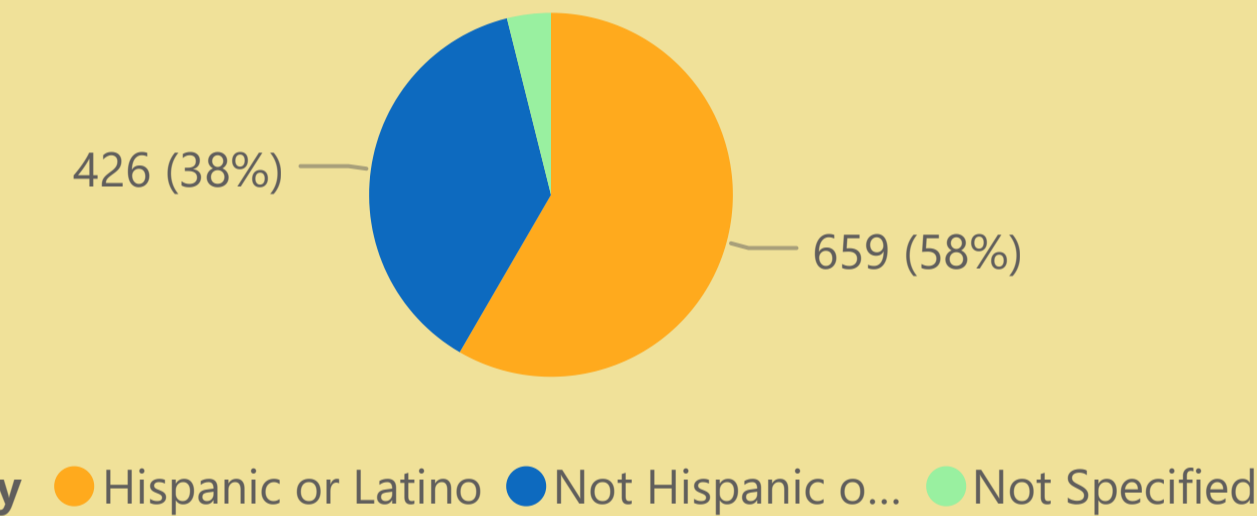
### Staff Count YTD by Gender



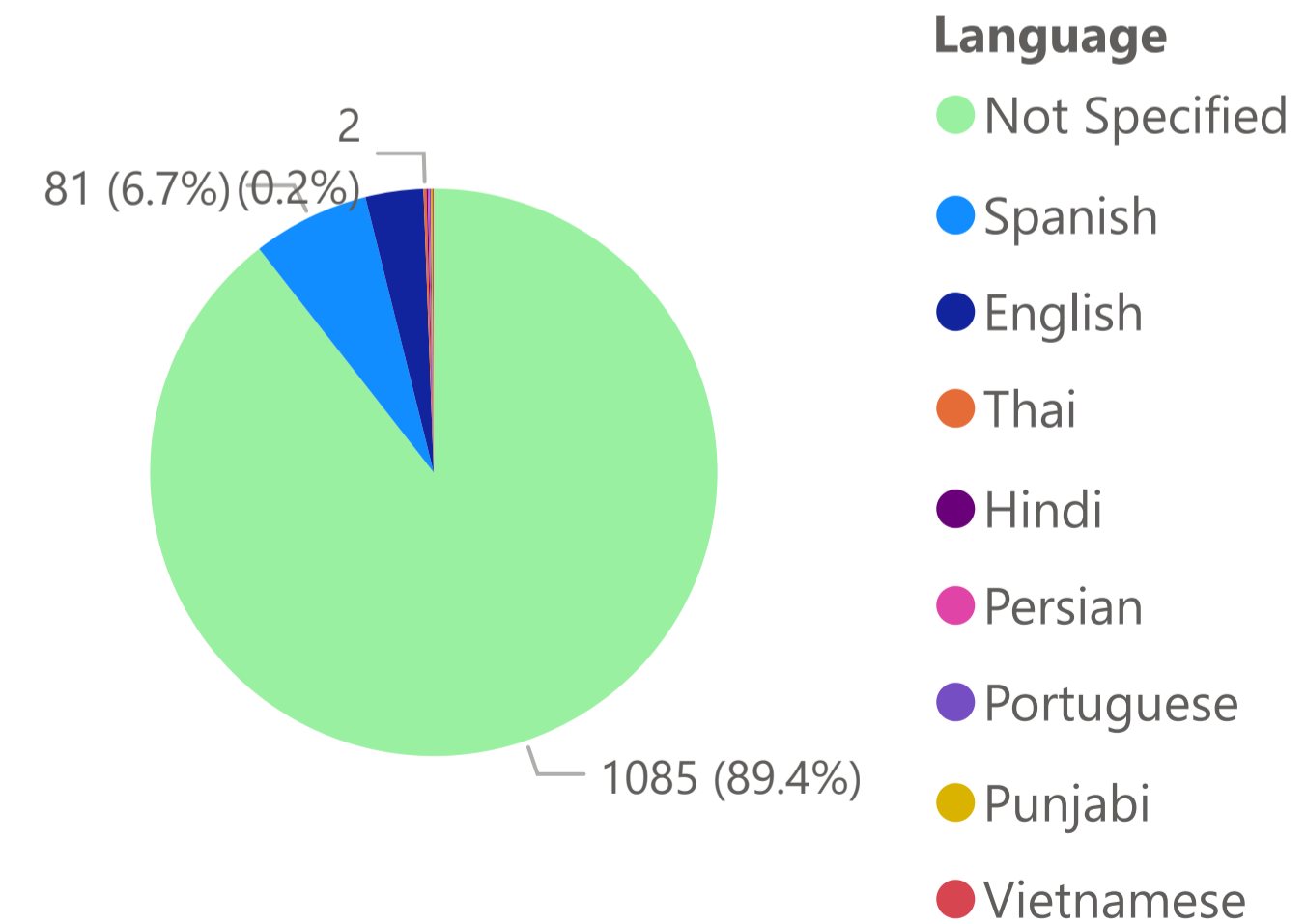
### Staff Count YTD by Disability



### Staff Count YTD by Ethnicity



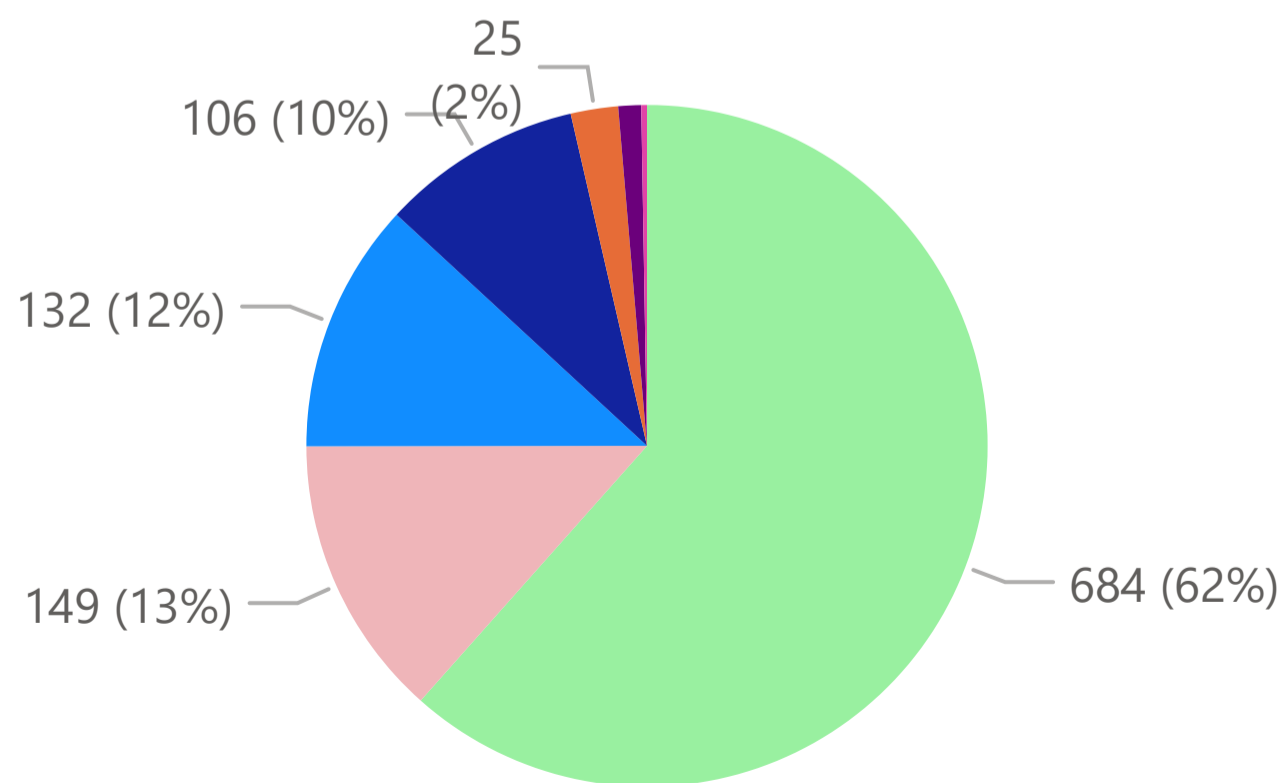
### Staff Count YTD by Language



### Staff Count YTD by Race

Race

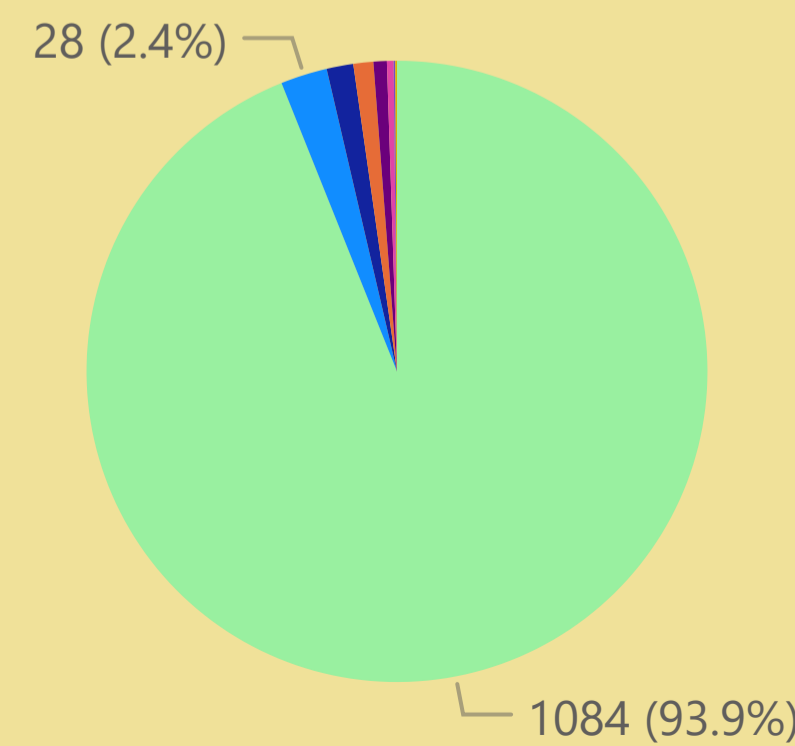
- Not Specified
- Asian
- Black or African American
- White
- Two or more races (Not...)
- American Indian or Ala...
- Native Hawaiian or Oth...



### Staff Count YTD by Education

Education

- Not Specified
- Graduate
- Associate
- Undergraduate
- Some College
- Diploma
- Doctorate and...
- Not Indicated



659 out of 684 employees with "Not Specified" race are Hispanic/Latino



# Benefit Enrollment

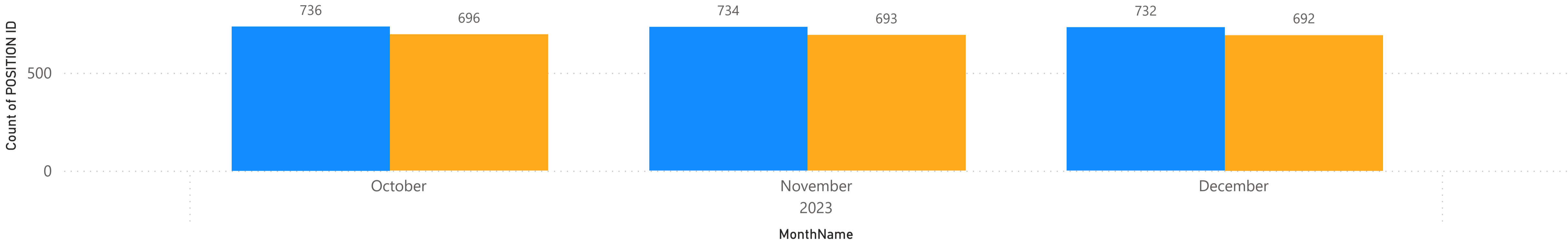
BUSINESS UNIT  
All

Year  
2023

MonthNubmer  
Multiple selections

## Medical and Dental Enrollments

PLAN TYPE ● Dental ● Medical



### Monthly Medical Enrollments

Year	MonthNubmer	YearMonth	Medical Enrollments
2023	10	2023-10	696
2023	11	2023-11	693
2023	12	2023-12	692

### Monthly Dental Enrollments

Year	MonthNubmer	YearMonth	Dental Enrollments
2023	10	2023-10	736
2023	11	2023-11	734
2023	12	2023-12	732

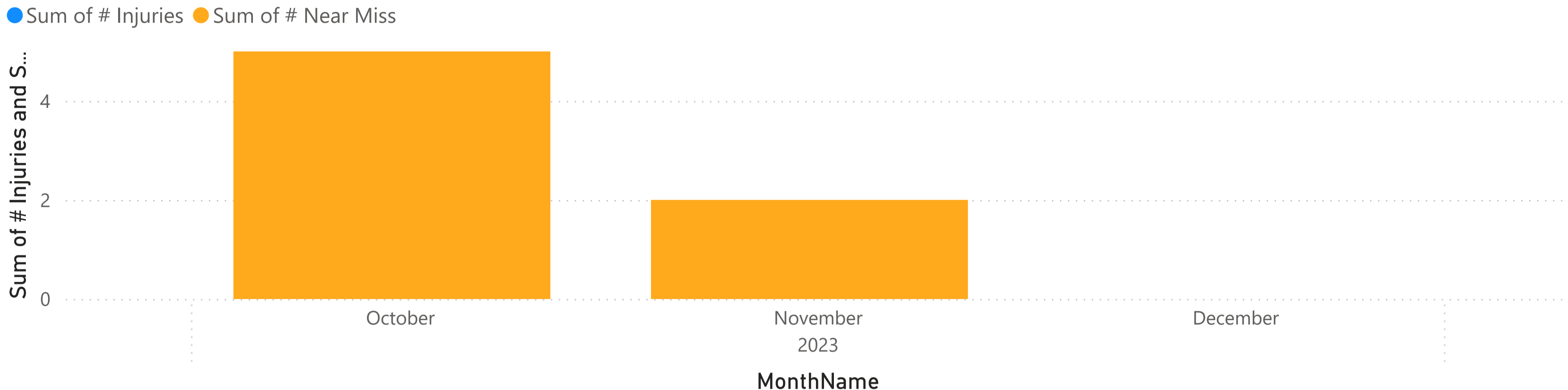
# Workers Compensation (12/31/2023)

Year  
2023

MonthNumber  
Multiple selections

Departments  
Multiple selections

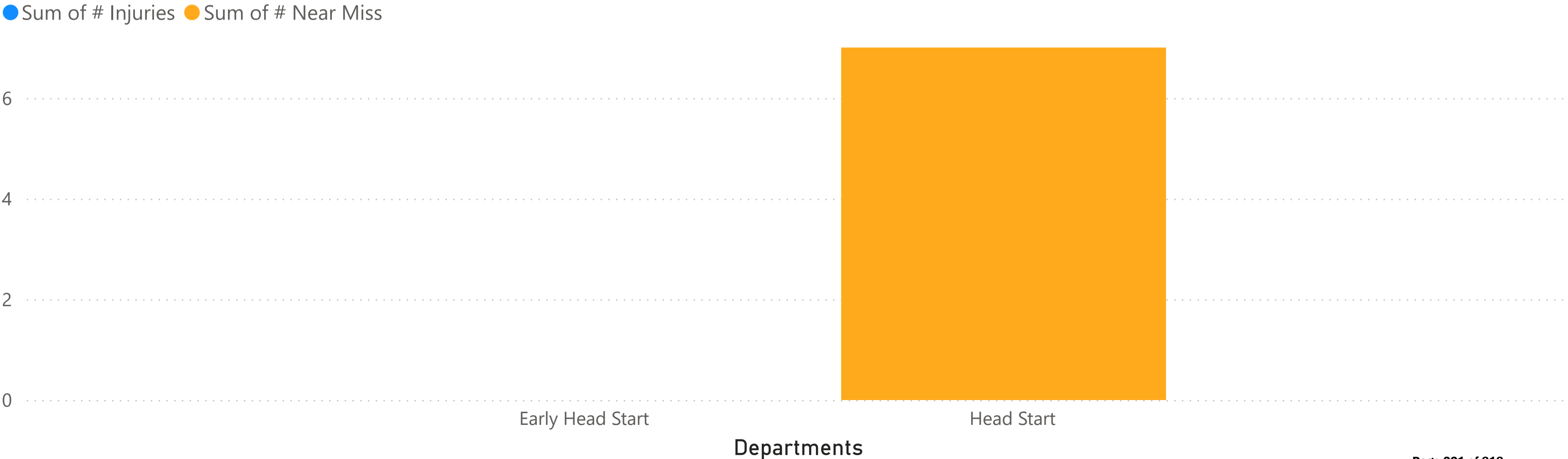
Sum of # Injuries and Sum of # Near Miss by Year and MonthName




 **7**  
# Near Miss



# Injuries and # Near Miss by Department



 **0**  
# Injuries

# Exit Interview Rating

Year  
2023

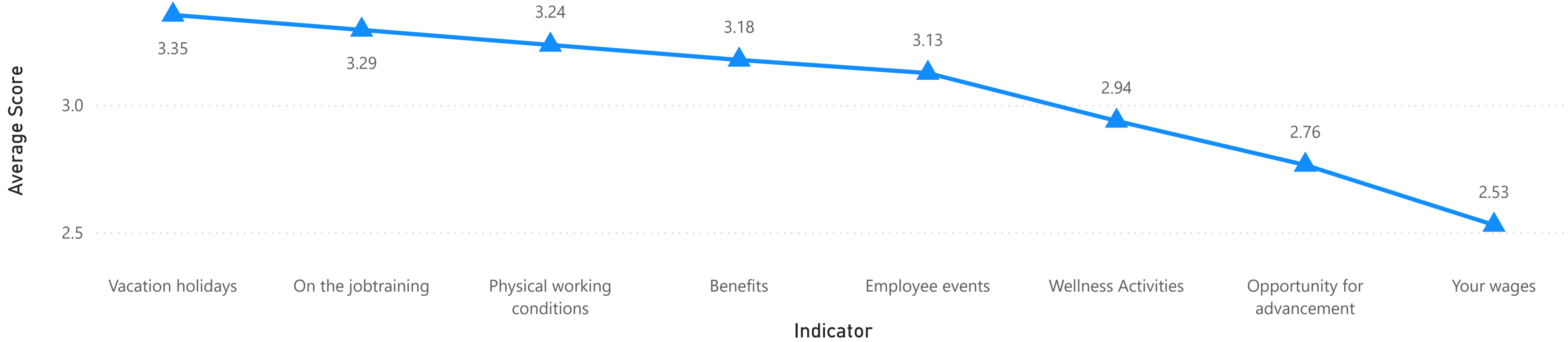
MonthNubmer  
Multiple selecti...

Program  
All

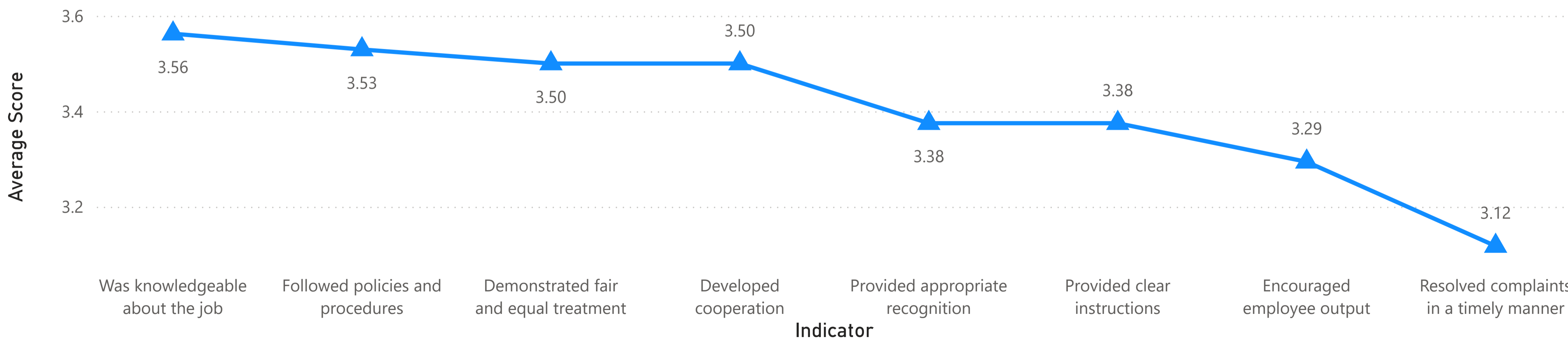
Work Environment Details (Button)

Quality of Supervision Details (Button)

## Work Environment Rating Score



## Quality of Supervision Rating Score



**Overview**

**Staff Report**

**Benefits**

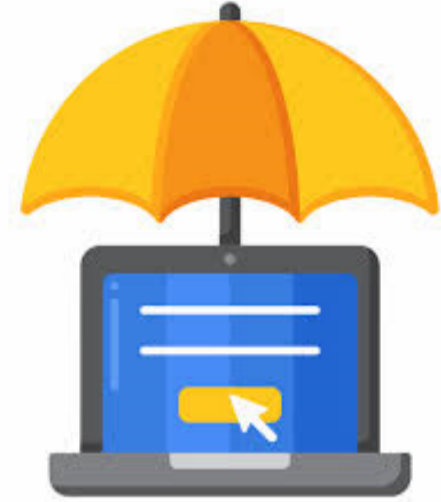
**Workers  
Compensation**

**Exit Interview**

Human Resources Reports - 2024 Q4

Year  
2024

MonthNumber  
Multiple selections



+0.1% vs previous year

**710**

Medical Enrollments



-0.4% vs previous year

**748**

Dental Enrollment

### Benefit Enrollment (%)

**100%**

(Medical)

**100%**

(Dental)

-1.9% vs previous year

**1066**

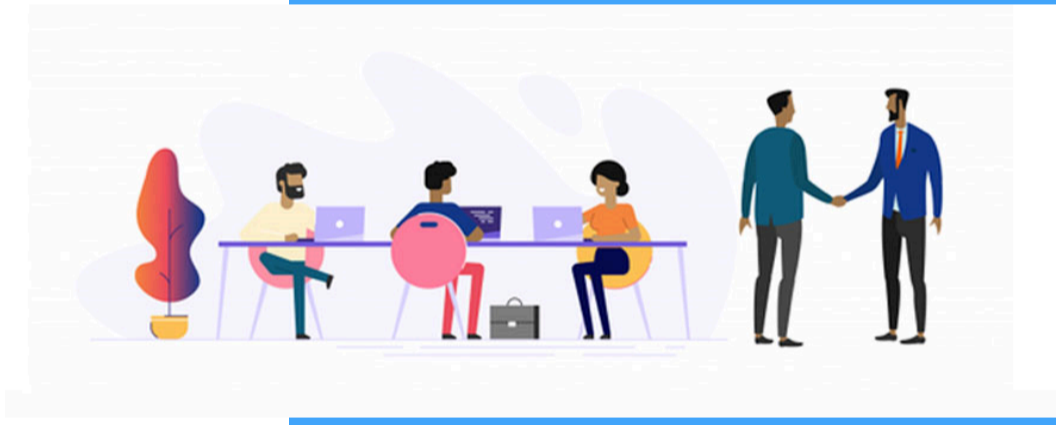
Staff Count YTD



-31.5% vs previous year

**211**

New Hires YTD



-8.8% vs previous year

**228**

Terminations YTD



**21.19%**

Turnover Rate YTD



**45**

Injuries YTD



**99**

Near Miss YTD

# Staff Report (As of 12/31/2024)

Year

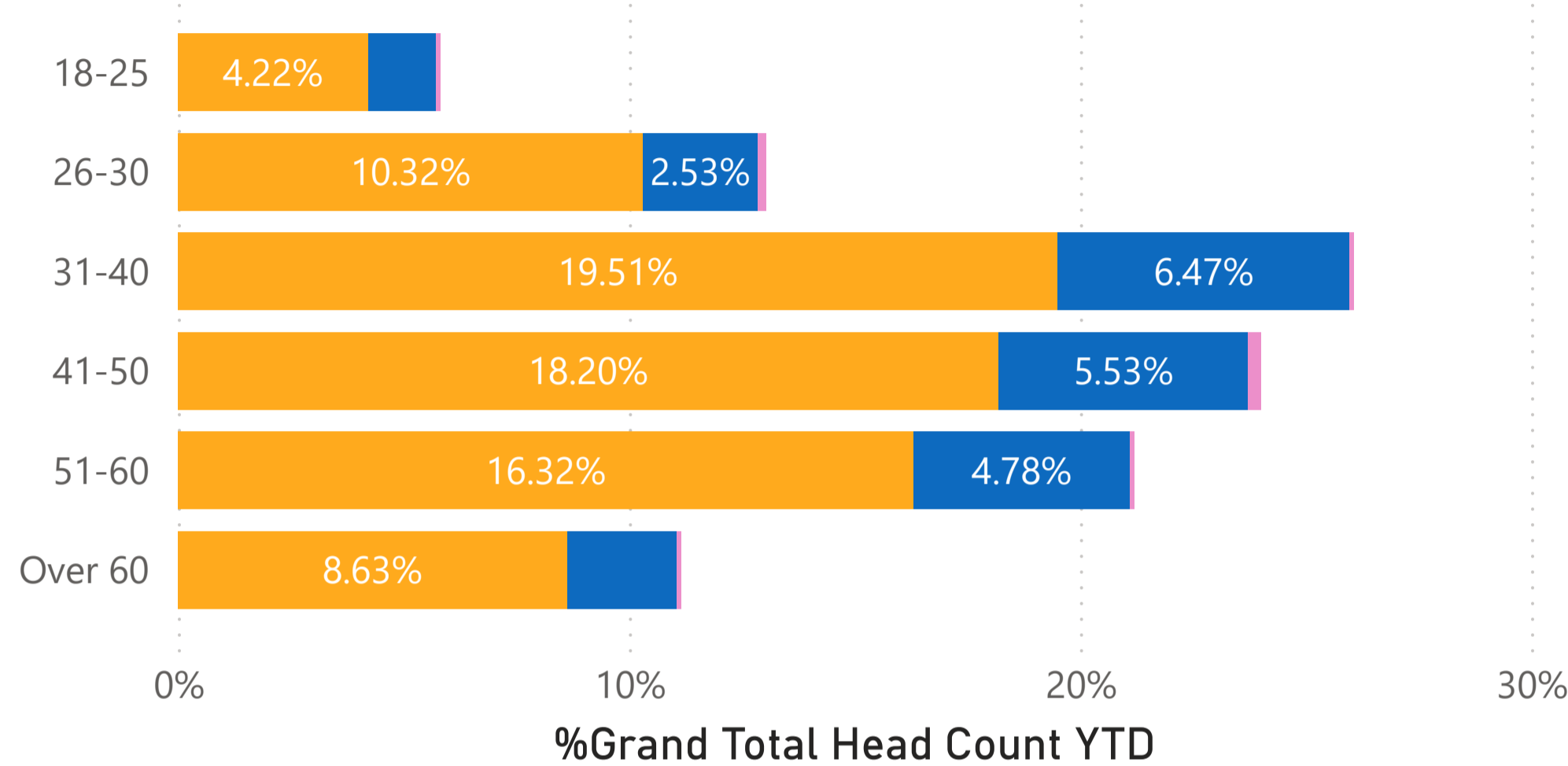
2024

MonthNumber

Multiple selections

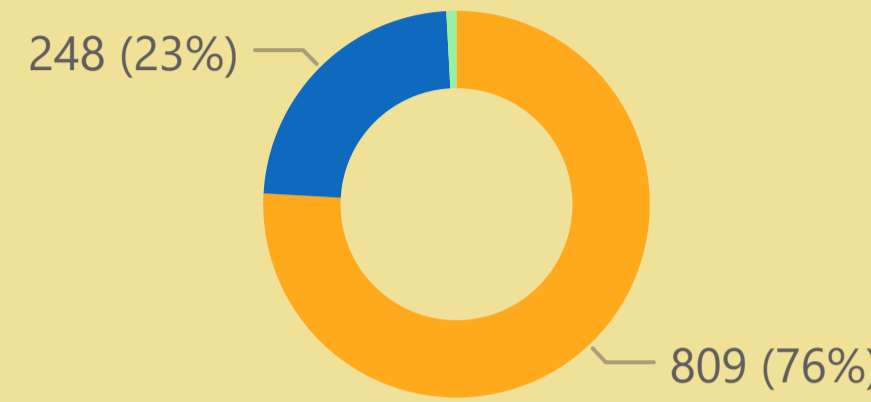
### Staff Count YTD (%) by Age Group and Gender

Gender ● Woman ● Man ● Not Specified



### Staff Count YTD by Gender

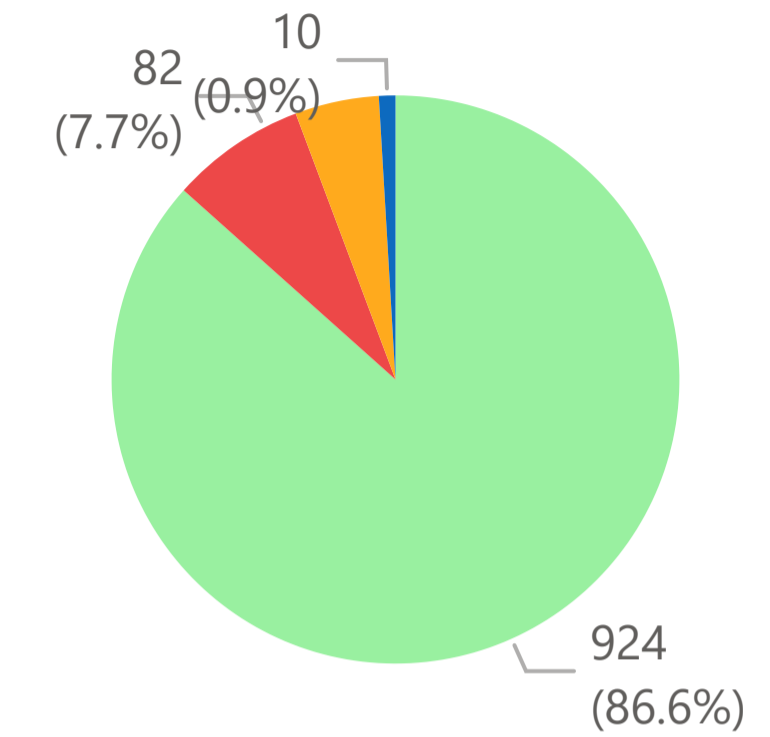
Gender ● Woman ● Man ● Not Specified



### Staff Count YTD by Disability

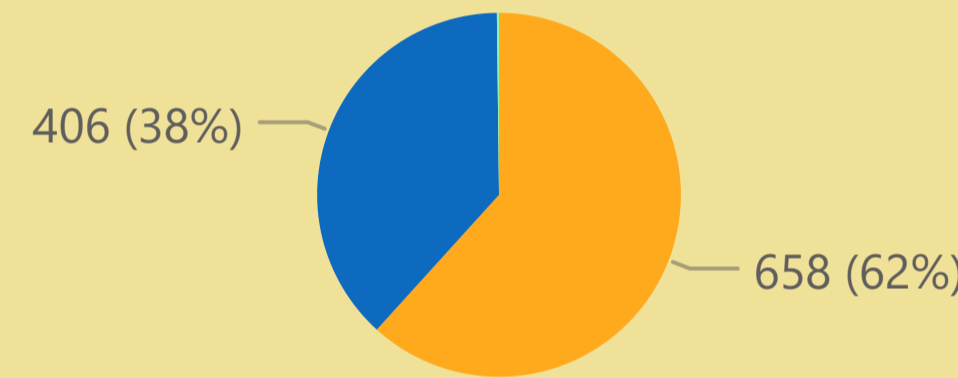
Disability

● Not Specified  
● Decline  
● No  
● Yes



### Staff Count YTD by Ethnicity

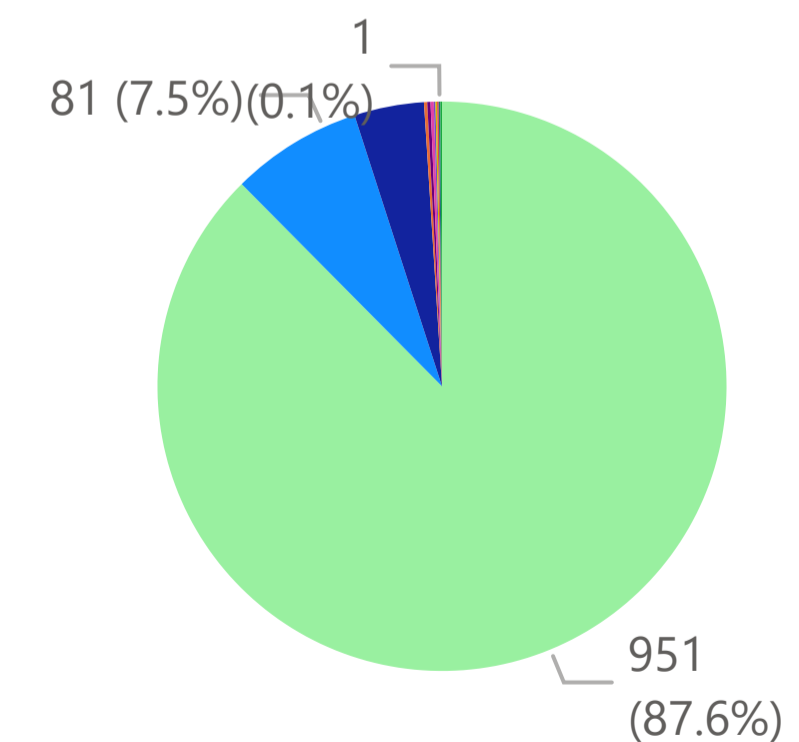
Ethnicity ● Hispanic or Latino ● Not Hispanic o... ● Not Specified



### Staff Count YTD by Language

Language

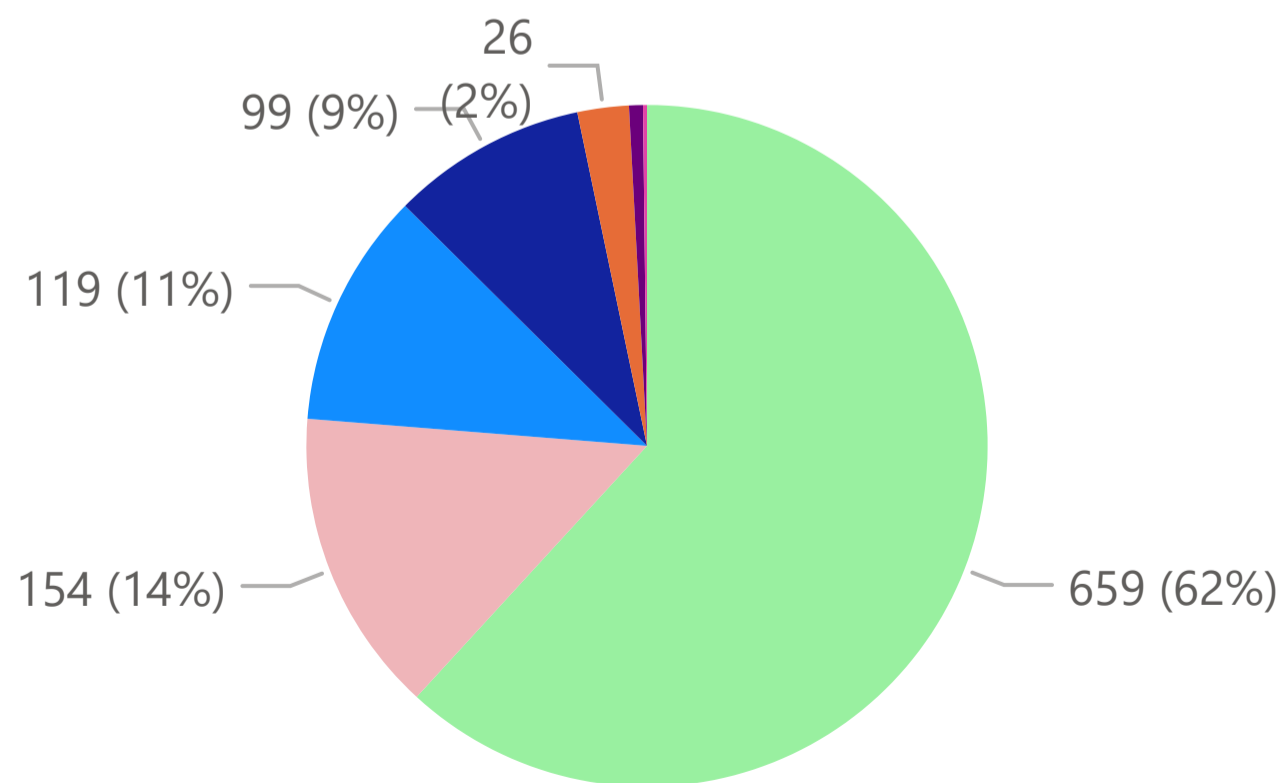
● Not Specified  
● Spanish  
● English  
● Hindi  
● Punjabi  
● Thai  
● German  
● Mandarin Ch...  
● Persian  
● Portuguese  
● Vietnamese



### Staff Count YTD by Race

Race

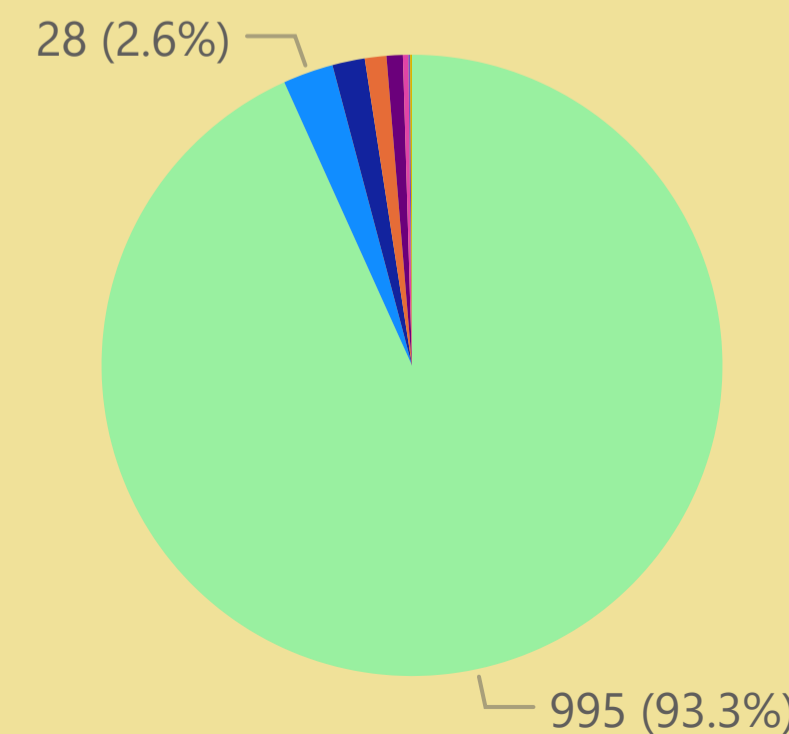
● Not Specified  
● Asian  
● Black or African Americ...  
● White  
● Two or more races (Not...  
● American Indian or Ala...  
● Native Hawaiian or Oth...



### Staff Count YTD by Education

Education

● Not Specified  
● Graduate  
● Associate  
● Undergraduate  
● Some College  
● Diploma  
● Doctorate and...  
● Not Indicated



658 out of 659 employees with "Not Specified" race are Hispanic/Latino



# Benefit Enrollment

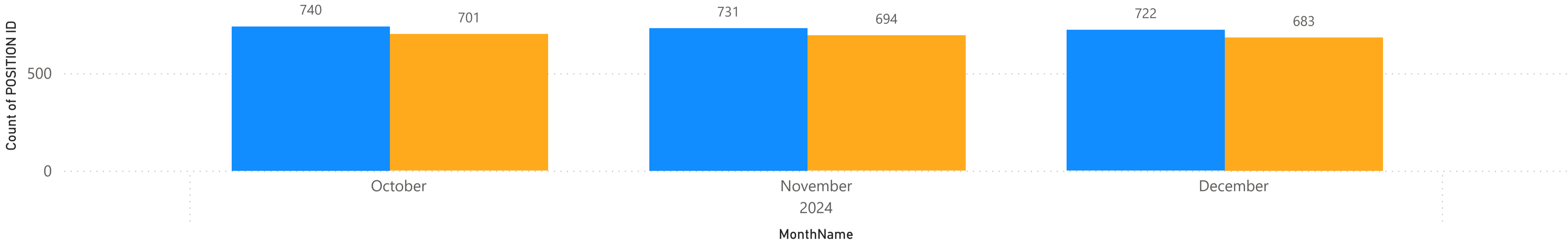
BUSINESS UNIT  
All

Year  
2024

MonthNubmer  
Multiple selections

## Medical and Dental Enrollments

PLAN TYPE ● Dental ● Medical



### Monthly Medical Enrollments

Year	MonthNubmer	YearMonth	Medical Enrollments
2024	10	2024-10	701
2024	11	2024-11	694
2024	12	2024-12	683

### Monthly Dental Enrollments

Year	MonthNubmer	YearMonth	Dental Enrollments
2024	10	2024-10	740
2024	11	2024-11	731
2024	12	2024-12	722

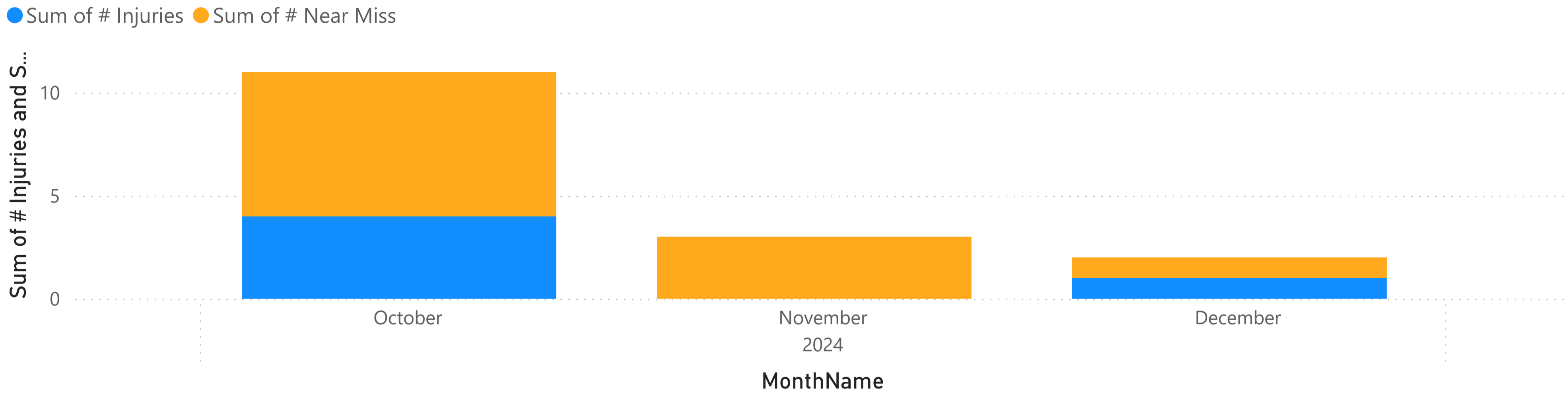
# Workers Compensation (12/31/2024)

Year  
2024

MonthNumber  
Multiple selections

Departments  
Multiple selections

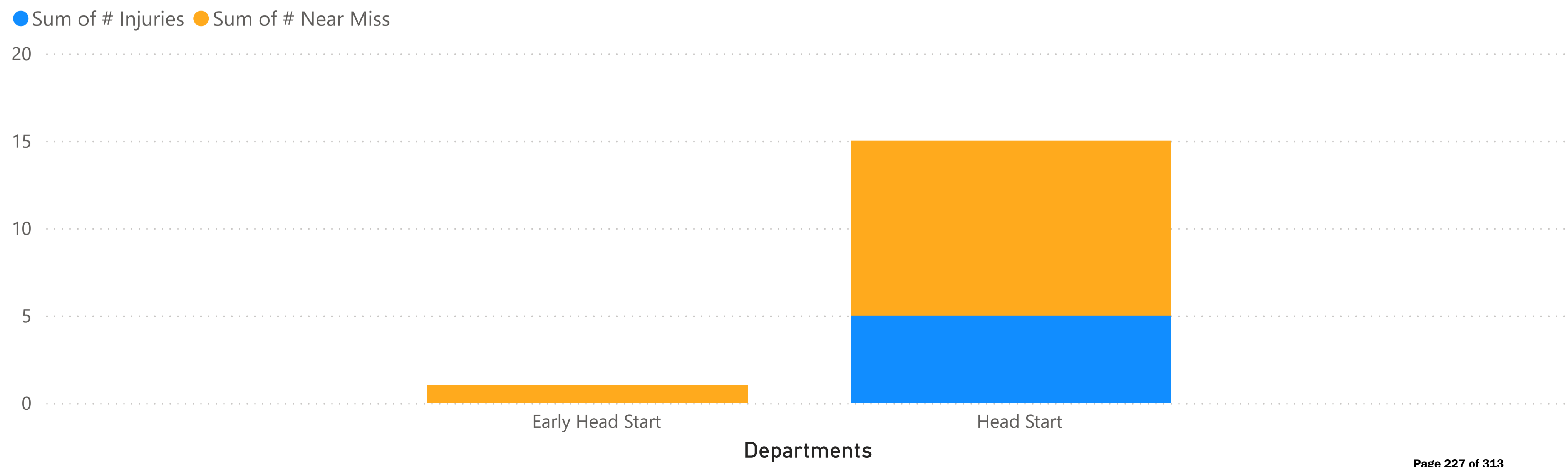
Sum of # Injuries and Sum of # Near Miss by Year and MonthName




 **11**  
# Near Miss



# Injuries and # Near Miss by Department



 **5**  
# Injuries

# Exit Interview Rating

Year  
2024

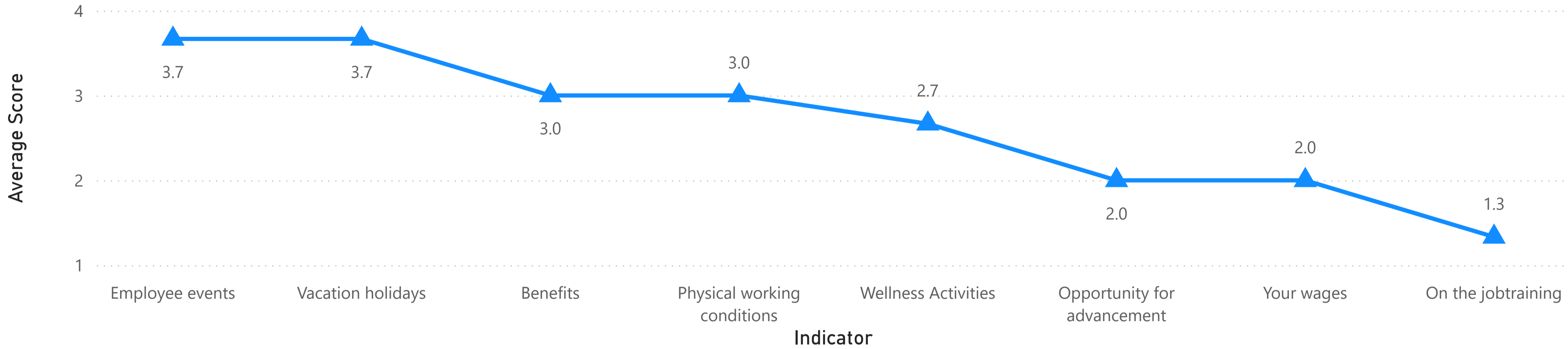
MonthNubmer  
Multiple selecti...

Program  
All

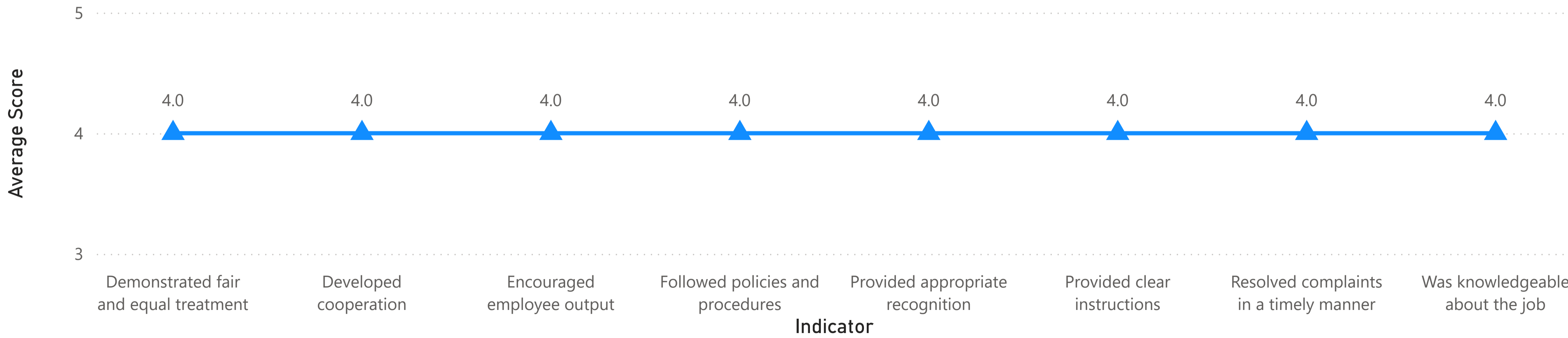
Work Environment Details (Button)

Quality of Supervision Details (Button)

## Work Environment Rating Score



## Quality of Supervision Rating Score



## BYLAWS COMMITTEE MEETING

**Date:** November 18, 2024

**Time:** 4:00 PM

**Location:** 1920 Mariposa Street, Suite 300 Fresno, CA 93721

### MINUTES

#### ITEM

1. **CALL TO ORDER**

Lisa Mitchell, Chair, called the meeting to order at 4:03 P.M.

2. **ROLL CALL**

Roll was called and a quorum was established.

**Committee Members:**

Lisa Mitchell  
Linda Hayes  
David Ruiz  
Luis Martinez

**Other Commissioners**

Lauren Nikkel  
Charles Garabedian

**Staff:**

Karina Perez  
Kenneth Price, Legal Counsel  
Elionora Vivanco

**Teleconference**

Zina Brown-Jenkins

**Absent:**

N/A

3. **MINUTES FROM OCTOBER 21, 2024 COMMITTEE MEETING**

Public Comment: None heard.

**Motion by:** Hayes **by:** Ruiz

**Ayes:** All in favor.

**Nays:** None heard

4. **TARGET AREA CANDIDATES**

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

**Uncontested Candidates**

- Target Area C: Danielle Parra
- Target Area F: Alysia Bonner
- Target Area G: Earl Brown
- Target Area H: Debra D. McKenzie

Contested Candidates:

- Target Area B: Rey Leon
- Target Area B: Aldo Jay Chavira

Public Comment: None heard.

**Motion by:** Hayes **by:** Martinez

**Ayes:** All in favor.

**Nays:** None heard

**5. COMMUNITY SECTOR APPLICATIONS**

Perez provided an overview of the completed Community Sector applications received and notified the Committee of the one (1) open Community Sector seat available.

Commissioner Hayes inquired if Head Start County-Wide Policy Council automatically has a Community Sector seat on the Board. Perez stated all Community Sectors representatives must apply for a seat and go through the election procedures.

Upon further discussion, the Committee decided to revise the agency Bylaws with the following change:

**Article IV. Composition of the Board: Section 2: Head Start Board Composition Requirements**

- D. One Commissioner shall represent the Head Start Policy Council, which shall be a Community Sector appointment.

Public Comment: None heard.

**Motion by:** Hayes **by:** Martinez

**Ayes:** All in favor.

**Nays:** None heard

**6. BYLAWS REVISIONS**

Kenneth Price, Legal Counsel, provided an overview of the redline restoring previous standing committees' Bylaws revisions with recommended changes.

Commissioner Garabedian stated concerns about the attendance policy. Upon further discussion, the Committee decided to make the following additional changes.

**ARTICLE VIII. MEETINGS - Section 8. Electronic Participation in Board Meetings**

- Board members' electronic participation is limited to five regular meetings per year.
- Remove the physical present quorum for Board Members to participate electronically.

Board Chair Baines recommends creating an Executive Session folder to allow the Commission to review documents in a timely manner. Perez stated a confidential Executive Session Folder will be created in SharePoint for the Commission to review before the Board Meetings.

Public Comment: None heard.

**Motion by:** Ruiz **by:** Hayes

**Ayes:** All in favor.

**Nays:** None heard

**7. CHRONOLOGY OF BOARD ELECTION EXTENSION**

Price shared with the Committee the Expiring Terms with the Commissioners' new three-year expiring terms to avoid confusion. Chair Mitchell will mention the Expiring Terms to the full Board during the November 18, 2024, Board Meeting.

Perez provided an overview of two options for the chronology of Board Election extension. Upon future review by the Bylaws Committee, they decided to go with "Option B" to allow the candidates time to collect voter registration forms.

Public Comment: None heard.

**Motion by:** Martinez **Second by:** Ruiz

**Ayes:**. All in favor.

**Nayes:** None heard

**8. BOARD SELF-ASSESSMENT RESULTS**

Perez provided an overview of the Board self-assessment results.

Public Comment: None heard.

No action required.

**9. PUBLIC COMMENTS**

Public Comment: None heard.

No action required.

**10. COMMISSIONERS' COMMENT**

No action required

**11. ADJOURNMENT**

**Motion by:** Hayes **Second by:** Ruiz at 5:02 P.M.

**BOARD OF COMMISSIONERS MEETING**

<b>Date:</b> March 17, 2025	<b>Program:</b> N/A
<b>Consent Agenda Item #:</b> 9_22	<b>Director:</b> N/A
<b>Subject:</b> Target Area C Special Election Candidate	<b>Officer:</b> Brian Angus

**Recommended Action**

The Bylaws Committee recommends the acceptance of the elected candidate Matthew Rogers to represent Target Area C.

**Background**

This item was presented during the March 13, 2025, Bylaws Committee meeting.

The Special Target Area C election received more than one application. The ballot results were on Tuesday, March 11<sup>th</sup>.

Mr. Rogers' application is attached for the Board review.

**Fiscal Impact**

Action on this agenda item will have no fiscal impact.

**Conclusion**

If accepted by the Board, the candidate will serve a three-year term for Target Area C. If not accepted, the Target Area C seat will remain vacant.

**From:** [Fresno Economic Opportunities Commission Forms](#)  
**To:** [Karina Perez](#); [Elionora Vivanco](#); [Elections](#)  
**Subject:** New submission: Board of Commissioners Application Form  
**Date:** Tuesday, January 21, 2025 11:39:22 PM

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**Fresno EOC IT Notice:**  
**External Message. Think before you click!**

**A user has submitted the Fresno Economic Commission Form**

*Please review the submission below.*

— APPLICANT INFORMATION —	
<b>Name</b>	Matt M Rogers
<b>Home Address</b>	<a href="#">Map It</a>
<b>Primary Phone</b>	
<b>Email</b>	
<b>Date of Birth</b>	
<b>Do you qualify as a low-income individual under the Federal Poverty Guidelines?</b>	No
— EMPLOYMENT —	
<b>Employer</b>	Rogers' Farms/ MR Public Relations
<b>Job Title</b>	Partner/Owner
<b>Employer Address</b>	

United States

[Map It](#)

— TARGET AREA REPRESENTATIVE —

**Target Area You Live In**

Target Area C

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

I have lived and worked in Fresno County for my entire life and career. I am a graduate of Reedley College and California State University, Fresno. I have had the honor of serving the public throughout my career at the local, state and federal levels of government. I have worked my entire life on issues that are critical to the needs of Fresno County families such as economic development, public safety, poverty, agriculture, air quality, immigration and much more.

Throughout my career, I have developed strong relationships with community leaders and local elected officials throughout Fresno County and particularly in Target Area C. I believe because of these strong connections to our county and target are C as well as my experience working on legislation and policies that impact Fresno County families at all levels of government, I have been uniquely prepared to be an effective Board Commissioner for you and your family in Fresno County EOC Target Area C.

I humbly ask for your vote for Fresno EOC Board Commissioner for Target Area C. If you have any questions, please don't hesitate to contact me personally at 559-289-7477. Thank you for your consideration.

**Must attach documentation of age and residency.**

- [Matt-Rogers-CDL.pdf](#)

**ADDITIONAL QUALIFICATIONS**

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

Growing up and living in Fresno County for my entire life and career, I have experienced first-hand the economic obstacles that have been challenges for our county for decades. We live in one of the poorest areas in the entire nation where our unemployment rates are far above the national average. The fact that thousands of our children go to bed hungry each night and parents work two or three jobs and still cannot pay for both rent and food let alone other imperative needs is absolutely unacceptable. In Fresno Unified and districts throughout the county, one in two children go to school with an inhaler because we have some of the worst air quality in the nation which is also an impediment to necessary economic growth. These challenges did not come at us overnight, they have been impacting families for decades. Serving on the Fresno EOC Board of Commissioners would be an honor for me to continue my life's work to improve the quality of life for everyone, regardless of zip code or socio-economic status, in Fresno County.

**Briefly explain your qualifications or areas of demonstrated expertise for the EOC Board.**

I have worked throughout my career at the local, state and federal levels of government right here in Fresno County. Through my work, I have delivered assistance to communities throughout Fresno County on issues of economic development, infrastructure, immigration reform & assistance, local government assistance and much more.

Through my work as the Central Valley Director for the United States Senate, it was shocking to me to visit many rural communities where local elected officials and residents told me it had been years, if ever, that a staff member for a U.S. Senator had taken the time to make themselves accessible to them. The relationships that I developed in these communities, including all areas in Target Area C, will be invaluable if I am given the honor to serve on the EOC Board.

I also worked as the Central California Regional Community Organizer for the state's largest employee union, SEIU Local 1000. My work included assisting a diverse group of local union members by helping them fight for better wages and working conditions . It was truly rewarding to see so many members from different backgrounds and political persuasions become involved in their communities through the resources we provided them.

Through my current work in farming and public relations, I am in communities throughout Target Area C on a weekly basis. My work on behalf of this area has earned me the support of several city leaders throughout Target Area C such as Reedley Mayor Matthew Tuttle, Selma Councilmember Jim Avalos, former Kingsburg Mayor Michelle Roman and I will continue adding elected officials and community leaders to my coalition of supporters.

**What experience or special knowledge can you bring to the Fresno EOC Board of Commissioners?**

When I graduated from high school, I was honored to be accepted to the University of California, Berkeley. However, after much consideration and prayer I knew this was not the right direction for my future. I felt a deep calling to stay here in Fresno County and give back to the community that gave me so many opportunities throughout my life. I graduated from Reedley College and went on to be a proud bulldog and receive my Bachelor's degree from Fresno State.

Right after graduating from Fresno State, I was offered a position in the office of then Assemblymember Nicole Parra. The largely rural district included communities in Fresno, Kings and Kern Counties (including communities in Target Area C). I was charged with developing and agricultural advisory committee for the Assemblymember which would bring together farming interests, farmworker representation and water interests. I brought together a diverse group of farmers, farmworkers, water district representatives and created the first advisory of its kind in the areas that our district covered. I was also proud to lead an internship program that involved young people throughout the district to become involved in public policy, constituent services and community engagement.

As the Assemblymember approached her final term, I joined the staff of then Senate Majority Leader Dean Florez as a Policy Consultant. My work for the Senator included almost every community in Target Area C. My work focused on historic air quality legislation the Senator authored, farmworker safety legislation, ensuring that local communities had direct access to our Senate office and much more. I also worked in the state budget process in both Sacramento and the district.

I have discussed above my work for SEIU Local 1000, the state's largest public employee union. Serving as their Central California Community Organizer, overseeing 13 counties and all of Target Area C, was an honor and the members who I worked on behalf of inspired me to ensure that everyone has the ability to become civically engaged.

I served as the Central Valley Director for then United States Senator Kamala D. Harris. Again, in this position my work included all of Target Area C. I was the Senator's liaison to 14 counties throughout the San Joaquin Valley. I organized the Senator's first tour of the Central Valley which focused on agriculture and included a tour of a local farming operation and a roundtable discussion with over 35 agricultural leaders, farmworkers, and water district leaders. I have a firm belief that building diverse coalitions of a broad spectrum of individuals in the best way to address the challenges and opportunities facing the Central Valley. My work for the Senator also included several legislative policy roundtables which included community leaders, elected officials, citizens, and U.S. Senate policy staff that came out from Washington DC, focusing on issues like criminal justice reform, education, economic development, immigration reform, and protecting our citizens from the ICE raids that came with the first Trump Administration. We didn't just develop these roundtables to say we had them, we actually worked on policy that the Senator could include in legislation that she was authoring in the Senate. I managed the Senator's San Joaquin Valley District Office in Fresno.

My work now in farming and public relations again is right here in Fresno County, in Target Area C, which as I mentioned earlier has been my home for my entire life. I care deeply about the communities and

families that I have had the privilege of serving for over 20 years. Our area does face many challenges but with these challenges come immense opportunities for every individual and family to have access to exactly what they need to live, work and raise a family in a healthy and safe environment. The bedrock of my personal faith which has molded me into the person that I am today is ensuring that every single person has a fair shake in life and where nobody is excluded or counted out. The struggling families living throughout our rural area deserve just as much attention to their needs as wealthy interests.

It would be a tremendous honor to serve on your Board of Commissioners. I believe my experience both professionally and personally would add value to your board. Thank you for your time and consideration.

#### Reference 1

##### Name

Oliver Baines

##### Organization

Central Valley NMTC Fund, LLC

##### Position

President/CEO

##### Phone

#### Reference 2

##### Name

Daniel Parra

##### Organization

City of Fowler

##### Position

Councilmember

##### Phone

#### DISCLAIMER AND SIGNATURE



I agree to the privacy policy.

##### Signature



**BOARD OF COMMISSIONERS MEETING**

<b>Date:</b> March 17, 2025	<b>Program:</b> N/A
<b>Consent Agenda Item #:</b> 9_23	<b>Director:</b> N/A
<b>Subject:</b> Election Materials	<b>Officer:</b> Brian Angus

**Recommended Action**

The Bylaws Committee recommends approval for full Board consideration of the 2025 Election Materials.

**Background**

This item was presented during the March 13, 2025, Bylaws Committee meeting.

Attached are the revised Election Materials for the 2025 Board Election to be updated on the Fresno EOC’s website.

- ❖ Chronology of Board Election 2025 Dates
- ❖ Community Sector Public Notice
- ❖ Target Area Public Notice
- ❖ Target Area Vote Registration Form
- ❖ Policies and Procedures for Election of Officers

**Fiscal Impact**

Action on this agenda item will have no fiscal impact.

**Conclusion**

If approved by the Board, the Election Materials will be updated on Fresno EOC’s website. If not approved, the Election Materials will not be updated on the Fresno EOC’s website and cause delays in the 2025 Board Election.



### Chronology of Board Election 2025 Dates

Mon, 3/17	Updated election materials uploaded to website.
Mon, 5/12	Press Release is released.
Fri, 10/3	Last day of acceptance of nomination forms for Community Sector Representatives and Target Area Candidates. (Organization appointing Community Sector Representative must submit an original resolution with the application, signed and dated within 60 days).
October	Ballots to target area-registered voters are mailed as registrations are received and verified.
Thurs, 10/16	Screening Committee meets to review Community Sector applications. 5:00p.m.
Mon, 10/27 & Tue, 10/28	Screening Committee Interviews Community Sector candidates starting.
Fri, 11/07	Voter registration form deadline to vote in 2025 elections.
Fri, 11/21	Election Close Date. Ballots can be hand-delivered by 5:00p.m. If mailed, ballots must be postmarked by November 21, 2025.
Mon, 12/1	Ballots Opened at 4:00 PM in the Fresno EOC Board Room and Virtual Link provided for Public View.
Mon, 12/15	Present election and community sector selection results at the Board of Commissioners meeting for approval to seat as of January 1, 2026.
January 2026	New board members onboarding process start.

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

Dates and times subject to change.  
*Pending Bylaws Approve*



## COMMUNITY SECTOR REPRESENTATIVES PUBLIC NOTICE

Fresno Economic Opportunities Commission (Fresno EOC) is seeking qualified nominations for Board Commissioners representing the Community Sector. There are four (4) openings commencing January 202~~6~~<sup>5</sup> for a ~~three~~-year term.

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

### CANDIDATES FOR COMMUNITY SECTOR COMMISSIONERS

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

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

### NOMINATION PROCESS

Interested nominees must complete and submit the electronic [Community Sector Nomination Form](#). The form must be accompanied by a proof of age and a board-adopted resolution from the organization, agency, or group that is authorizing the nomination of the candidate. The resolution must be dated within 60 days of the due date and signed by an officer of the board other than nominee. If the organization is a public entity, a letter from an authorized official is required. The form, documentation and resolution/letter must be submitted by **FRIDAY, OCTOBER 34, 202~~5~~<sup>4</sup>**.

### SELECTION

The Community Sector Screening Committee of the Fresno EOC Board of Commissioners shall review and screen all eligible nominations and forward the most qualified candidates to the Board to be ratified. The selected Business/Community Representatives will be seated at the January 202~~6~~<sup>5</sup> Board Meeting.

For further information, contact Executive Office at (559) 263-1014 or e-mail at [elections@fresnoeoc.org](mailto:elections@fresnoeoc.org)

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



## TARGET AREA REPRESENTATIVES PUBLIC NOTICE

Fresno Economic Opportunities Commission (Fresno EOC) is holding elections for Board Commissioner Representatives of low-income Target Areas **BA, CD, F, G & HE**, to serve for a ~~three~~ year term commencing January 202~~6~~**5**.

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

### CANDIDATES FOR TARGET AREA COMMISSIONERS

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

### NOMINATION PROCESS

Interested candidates must complete and submit an electronic [Representative Nomination Form](#) along with documentation of your age and residency. The form and documentations must be submitted by **FRIDAY, OCTOBER 34, 20254**.

### ELECTIONS

Elections will be by mail-in or in-person ballot only. Ballots will be mailed out starting in October as [registration forms](#) are received and validated. Completed ballots must be postmarked by **Friday, November 212, 20254** or submitted in person by 5:00pm to the Fresno EOC Internal Audit office at 1920 Mariposa Street, Suite 300, Fresno, CA 93721. Emails and faxes will not be accepted. Results of the election will be posted after December 156, 20254. The newly elected Commissioners will be seated at the January 20265 Board Meeting.

### REGISTRATION TO VOTE

To qualify to vote in the Fresno EOC Target Area Representative Elections, you must be 18 years or older and a resident of the target area in which you wish to vote. To register the electronic [Voter Registration Form](#) must be submitted by **Friday, NOVEMBER 71, 20254**, or postmarked and mail to "Voter Registration", Post Office Box 992, Fresno, CA 93714, via email by 11:59 pm to [elections@fresnoeoc.org](mailto:elections@fresnoeoc.org) or in person by 5:00 pm at 1920 Mariposa Street, Ste. 300 Fresno, CA 93721.

For further information, contact Executive Office at (559) 263-1014 or e-mail at [elections@fresnoeoc.org](mailto:elections@fresnoeoc.org)

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



# Fresno Economic Opportunities Commission

## TARGET AREA VOTER REGISTRATION FORM

In order to vote in the Fresno EOC Target Area election, you must register, be 18 years or older and be a resident of the designated Target Area. Voters may register to vote at any time during the year. If registering to vote in this year's election your paperwork must be in by **NOVEMBER 7, 2025**.

### Voter Information

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

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

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

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

Target Area:  A  B  C  D  E  F  G  H

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

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

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

This election will be by mail-in or in-person paper ballot only. Once the registration form is received and validated, eligible voters will be mailed ballots with a return envelope to their mailing address. The ballot must be returned sealed, in the self-addressed envelope no later than 5:00pm or postmarked by **NOVEMBER 21, 2025**.

### Disclaimer and Signature

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

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

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

## POLICIES AND PROCEDURES FOR ELECTION OF OFFICERS

These Policies and Procedures for Election of Officers are intended as a guide to an orderly, fair, and open Board of Commissioner election of officer process for the Fresno Economic Opportunities Commission.

### ELECTION DATE AND CANDIDATE NOTIFICATION

Elections will be held at the annual meeting of the Board of Commissioners, which occurs in January unless postponed pursuant to the Article VIII, Section 1 of the Bylaws. Members of the Board who are interested in being considered as an officer should notify the Board Secretary of their interest at least 14 calendar days before the January meeting. Any Commissioner may nominate a candidate by notifying the Secretary. Nominees shall be contacted by the Secretary or his designee to confirm the nominee's acceptance of the nomination. This information will be distributed to Board members prior to the January meeting. If an officer position is vacant, that position may be filled at the next regular or special Board of Commissioners' meeting ~~so long as such action does not violate the notice requirements in the Ralph M. Brown Act.~~

Nominations can be made from the floor at the time of the election. In such instances, nominees must confirm their willingness to let their name stand. In cases where the member is present, the nominee's expression of willingness shall be done verbally. In instances where the member is not present, the nominator must provide a written statement from the nominee agreeing to their nomination.

~~All votes shall occur via voice vote in a manner consistent with the Ralph M. Brown Act.~~

### VOTING

The Secretary shall preside over the voting portion of the election.

The Secretary will announce the names of those individuals who have already put their name forward.

The nominations shall be opened to the floor and any regular commissioner may nominate another regular commissioner as a candidate for office.

Nominations do not require a second, only the nominee's consent.

The Secretary will ask for additional nominations for all positions in the order of Chair, First Vice Chair and Treasurer, before closing nominations for all elected offices and then proceed with the election

The Secretary states,

" \_\_\_\_\_ has been nominated for Chair, are there further nominations for Chair?" (Pause).

" \_\_\_\_\_ has been nominated for First Vice Chair, are there further nominations for First Vice Chair?" (Pause) and so forth.

This procedure is used for each office.

The Secretary then says,  
"Are there further nominations for any of these offices?"(Pause) "Hearing none, I declare the nominations closed.

Candidates will be offered an opportunity to speak to the Board, but will not be required to do so. The Chair will ask, "Does any candidate wish to address the Board?"

### **ONE NOMINEE FOR OFFICE**

The Secretary will state, "Being that there is but one nominee for some offices, the Board shall take action to elect \_\_\_\_\_ to the position of \_\_\_\_\_. Do I have a motion? Do I have a second? Any Board member comment? Any public comment? The vote occurs.

Officers are elected by a majority vote of those present, providing the quorum as stated in the bylaws has been met.

### **TWO OR MORE NOMINEES FOR OFFICE**

When there are two or more nominees for an office, the election shall be held by voice vote, each member stating their preferred candidate. If no candidate obtains 50% + 1 of those Commissioners present, the two Commissioners receiving the highest number of votes for that office shall participate in a runoff. The Commissioner receiving the highest number of votes shall be elected for that office.

In the event a tie vote occurs, this will be announced and there will be one more vote. If the vote is still tied, the tie will be broken by a random "coin toss".

- A. This procedure is repeated for each contested office. The Secretary announces who has been elected to office.

**BOARD OF COMMISSIONERS MEETING**

<b>Date:</b> March 17, 2025	<b>Program:</b> N/A
<b>Consent Agenda Item #:</b> 9_24	<b>Director:</b> N/A
<b>Subject:</b> Board Self-Assessment	<b>Officer:</b> Brian Angus

**Recommended Action**

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

**Background**

This item was presented during the March 13, 2025, Bylaws Committee meeting.


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

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

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

**SELF-ASSESSMENT TIMELINE**

<b>MARCH 13<sup>TH</sup></b> – Bylaws Committee Meeting	Bylaws Committee Review And Approval Of The Assessment Questions.
<b>MARCH 17<sup>TH</sup></b> – Board Meeting	Board approves assessment questions
<b>JUNE / JULY</b>	Questionnaire is sent for commissioners to complete
<b>OCTOBER 6<sup>TH</sup></b> – Bylaws Committee Meeting	Draft report is generated and presented to Bylaws committee. Bylaws Committee input is incorporated into report
<b>OCTOBER 20<sup>TH</sup></b> – Board Meeting	Final report is presented to the Board



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

**Fiscal Impact**

Action on this agenda item will have no fiscal impact.

**Conclusion**

If approved by the Board, staff will move forward with the Board Self-Assessment Questions to be sent out to Commissioners. If not approved the Board Self-Assessment questionnaire will not be sent to the full Board to obtain the Commissioners' feedback.



## **Board Self-Assessment Questionnaire**

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

Feel free to leave comments below each section.

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

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

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

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

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

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

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

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

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

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

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

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

## **Section 6: Board Chair**

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

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

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

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

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

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

**BOARD OF COMMISSIONERS MEETING**

<b>Date:</b> March 17, 2025	<b>Program:</b> N/A
<b>Consent Agenda Item #:</b> 9_25	<b>Director:</b> N/A
<b>Subject:</b> Commissioners Onboarding Process	<b>Officer:</b> Brian Angus

**Recommended Action**

The Bylaws Committee recommends approval for full Board consideration of the revised Board Members Onboarding Process form.

**Background**

This item was presented during the March 13, 2025, Bylaws Committee meeting.

On an annual basis, Commissioners are elected/selected and/or appointed to represent a Community Sector, Public Sector or Target Area.

The onboarding process form was updated to include the following:

**CSBG Organizational Standard**

Standard 5.7 The organization has a process to provide a structured orientation for governing board members within 6 months of being seated.

In addition to a signature and date line.

**Fiscal Impact**

Action on this agenda item will have no fiscal impact.

**Conclusion**

If approved by the Board, the agency will be in compliance with the CSBG organization standards. If not approved, the agency will be out of compliance with the CSBG organization standards.

## BOARD MEMBER ORIENTATION CHECKLIST

CSBG Organizational Standard 5.7: The organization has a process to provide a structured orientation for governing board members within 6 months of being seated.

ONBOARDING PROCESS
<p><b>PROGRAM UNDERSTANDING</b></p> <p><b>Agency Tour</b></p> <ul style="list-style-type: none"> <li>• Shared understanding of Poverty in Fresno</li> <li>• Understanding Fresno EOC History                             <ul style="list-style-type: none"> <li>Materials to share with board members                                     <ul style="list-style-type: none"> <li>▪ Community resource guide / programs list</li> </ul> </li> </ul> </li> </ul>
<p><b>Strategic Direction</b></p> <ul style="list-style-type: none"> <li>• Know the organization’s mission, vision and values.</li> </ul> <p><b>Board member roles and responsibilities</b></p> <ul style="list-style-type: none"> <li>• Understanding tripartite board</li> <li>• Community Service Block Grant (CSBG) organizational standards</li> <li>• Importance on preparing for and conscientiously participating in all assigned committees and board meetings including agency activities when possible.                             <ul style="list-style-type: none"> <li>Materials to share with board members                                     <ul style="list-style-type: none"> <li>▪ Board member position description</li> <li>▪ Strategic Plan</li> <li>▪ CSBG organizational standards</li> <li>▪ Committee list</li> <li>▪ Board roster</li> </ul> </li> </ul> </li> </ul>
<p><b>Organizational Structure</b></p> <ul style="list-style-type: none"> <li>• Review organizational chart</li> <li>• Review Articles of Incorporation and Bylaws</li> <li>• Introduce to key staff members</li> </ul> <p><b>Finances</b></p> <ul style="list-style-type: none"> <li>• Independent Audit Report</li> <li>• Review recent agency financials</li> <li>• Provide an overview of the agency budget</li> <li>• Understanding fiduciary responsibilities                             <ul style="list-style-type: none"> <li>Materials to share with board members                                     <ul style="list-style-type: none"> <li>▪ Audit report</li> <li>▪ Agency budget</li> <li>▪ Agency financial statement</li> <li>▪ Organizational chart</li> <li>▪ Articles of Incorporation and Bylaws</li> </ul> </li> </ul> </li> </ul>

\_\_\_\_\_  
Board Member Signature

\_\_\_\_\_  
Date Seated:

\_\_\_\_\_  
\*Date Completed:

\*Must be completed within 6 months of seating



BOARD OF COMMISSIONERS MEETING

<b>Date:</b> March 17, 2025	<b>Program:</b> N/A
<b>Consent Agenda Item #:</b> 9_26	<b>Director:</b> N/A
<b>Subject:</b> 2025 Expiring Terms	<b>Officer:</b> Brian Angus

**Recommended Action**

The information presented below is intended to keep the Board apprised on the Commissioners expiring terms for 2025.

**Background**

This item was presented during the March 13, 2025, Bylaws Committee meeting.

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

**Expiring Terms 2025**

COMMISSIONER	REPRESENTS
<b>Community Sector</b>	
Kathleen Arambula-Reyna	Fresno Reel Pride
Bruce McAllister	West Fresno Faith Based Organization
Jimi Rodgers	Association of Black Social Workers
Manuel Romero	Centro la Familia Advocacy Services
<b>Public Sector</b>	
Charles Garabedian	Board of Supervisors
Brian King	Mayor of the City of Fresno
Luis Martinez	14 <sup>th</sup> Senatorial District
Robert Pimentel	State Center Community College District
<b>Target Area</b>	
Alena Pacheco	Target Area A
Daniel Martinez	Target Area D
Lisa Mitchell	Target Area E

**Fiscal Impact**

Action on this agenda item will have no fiscal impact.

**Conclusion**

This item is for informational purposes only.



**COUNTY-WIDE POLICY COUNCIL (CWPC)  
MINUTES  
FEBRUARY 4, 2025**

- CALL TO ORDER** The meeting was called to order at 6:04 P.M. by Aldo Alvarado Rebolledo, CWPC Chairperson.
- ROLL CALL** Roll Call was called by Adriana Cuevas, CWPC Secretary. The following Representatives were present: Aldo Alvarado Rebolledo, Adriana Cuevas, Anna Fernandez, Kristy Belmontes, Viridiana Estrada Alvarado, Ashley Prendez, Laura Barnes, Domencia Goff, Jackeline Miranda, Michelle Taylor, Destiny Campos, Meagan Esqueda Bonilla, Alma Martinez Guillen, Angela Diaz, Reshale Thomas, Maria Padilla, Amy Nuno, Maria Cervantes, Mariana Mena, Maylee Torres, Amelia Aguilar, Elaine Melendez, Gloria Martinez, Matilde Ocegueda, Deserae Price, Elizabeth Ortega, Gurpreet Aulak, Sarah Hernandez, Desiree Miller, Karina Padilla, Annette Thornton, Steven Taylor, Diane Lira and Jalyssa Jenkins-McGill.
- APPROVAL OF PREVIOUS CWPC MINUTES** Motion to approve December 17, 2024, Executive Board Minutes and January 4, 2025, CWPC Minutes as written and read was made by Destiny Campos and seconded by Alma Martinez Guillen. Motion carried.
- SANCTUARY AND SUPPORT SERVICES – HOMELESS SERVICES** Sam Wood, Shelter Coordinator, stated that the Sanctuary and Support Services – Homeless Services department has three branches. The Outreach Team goes out into the community and provides hygiene products, food/drinks, and assists individuals with housing services. They obtain shelter referrals and assist with shelter.
- The Youth and Bridge program is for those with emergency/immediate shelter needs. The program assist individuals with shelter for up to 90 days. Single individuals, couples and families are welcomed. A Case Manager assists with helping participants gather documents and create shelter plans. They assist ages 18-24 years old.
- The Bridge Housing program is similar, but it shelters participants for up to 4-6 months. Participants must have a verifiable housing plan. Clients have to be chronically homeless, meaning they have been homeless at least 4 times within a year, or for a long period of time in a single year. They also must have a documented disability.
- The Rapid Rehousing program serves 17 family households per year. Families are given one year of housing assistance. In the first few months 100% of the families rent is paid, for a few months only a portion of rent is paid, and in the final months of assistance 100% is paid again.
- The address of Sanctuary and Support Services – Homeless Services is 1046 T Street Fresno, CA 93721 and the phone number is 559-931-1444.
- COMMUNITY REPRESENTATIVE REPORTS FOR JANUARY 2025** No reports at this time.
- FRESNO EOC COMMISSIONERS REPORT FOR NOVEMBER 2024** No reports at this time, but the November report is provided in the packet.
- Motion to approve the Fresno EOC Commissioners Report for November 2024 was made by Mariana Mena and seconded by Aldo Alvarado Rebolledo. Motion carried.
- MONTHLY FINANCIAL STATUS REPORTS FOR DECEMBER 2024** Jackeline Miranda, CWPC Treasurer, stated staff recommends approval of Head Start and Early Head Start’s Monthly Financial Status Report for December 2024.
- This report shows expenditures for the Head Start/Early Head Start Program Basic and Trainings & Technical Assistance budgets for the month of December 2024 which also includes credit card expenses for the month of December 2024 as required by the Head Start Act of December 12, 2007, section 642 Powers and Functions of Head Start Agencies (d) Program Governance

Administration, (2) Conduct of Responsibilities, (A) through (1) and (3) Training and Technical Assistance.

This funding will support personnel and operating expenses totaling \$46,498,041 (\$37,620,149 - Head Start \$8,380,694 - Early Head Start), and the Non-Federal Share match is \$11,894,766 (\$9,515,812.80 - HS; \$2,378,953.20 - EHS) for the Fiscal year.

Motion to approve the Monthly Financial Status Reports for December 2024 was made by Destiny Campos and seconded by Mariana Mena. Motion carried.

IN-KIND MONTHLY STATUS REPORT FOR DECEMBER 2024

Jennifer Tillman, Finance Manager, informed Representatives that staff recommends approval of the Head Start 0 to 5 Monthly In-Kind Status Report for December 2024.

The Monthly In-Kind Status Report for the month of December 2024 consists of \$1,151,005 for Head Start. Early Head Start's In-Kind Status Report for the month of December 2024 is \$442,283. Head Start 0 to 5 Non-Federal share should be \$11,894,766 annually. Year to Date for Head Start and Early Head Start from January to December 2024 In-Kind is \$12,464,792 (\$7,482,398 - HS; \$4,982,394 - EHS). This indicates that Head Start 0 to 5 has surpassed our monthly and annual Non-Federal share goal.

AVERAGE DAILY ATTENDANCE (ADA) REPORTS FOR DECEMBER 2024

Destiny Campos, EHS Representative, informed Representatives of the Average Daily Attendance (ADA) Reports for the month of December 2024 for Head Start and Early Head Start. Head Start's monthly ADA for December 2024 for Center Base was 82.77%. Head Start Home Base visits completed were 142. Early Head Start's monthly ADA for December 2024 for Center Base was 79.98%. Total Early Head Start Home Base visits completed were 593.

Motion to approve the ADA Reports for December 2024 was made by Anna Fernandez and seconded by Destiny Campos. Motion carried.

HEAD START 0 TO 5 PROGRAM UPDATE REPORT (PUR) FOR THE MONTH OF DECEMBER 2024

Michael Balderas, Interim Head Start Director, stated that the management staff continues to attend leadership training sessions with Dr. Suzana Veiss, PH. FA2 Federal monitoring training with Wipfli occurred on December 4 to help staff prepare for the Federal Review. December 17, 2024, staff attended an Office of Head Start (OHS) webinar based on compensation highlights to ensure Head Start 0 to 5 wages compare to wages of other competing schools.

OHS gave guidance and clarification on reporting incidents to Community Care Licensing (CCL). For example, the procedure if a child is injured and requires hospitalization.

Early Head Start (EHS) continues to recruit children into Home Base and Center Base options. The Amor centers opening has been postponed to mid-March due to some permit and facility issues.

Head Start (HS) continues to recruit children. Education staff attended a ChildPlus DRDP webinar.

Home-based staff attended the College & Career Job Fair in Orange Cove. Staff are continuing with their Mental health/Inclusion Trainings with Toribio Psychological Services.

Motion to approve the Head Start 0 to 5 PUR for the Month of December 2024 was made by Destiny Campos and seconded by Alma Martinez Guillen. Motion carried.

COUNTY-WIDE POLICY COUNCIL APPOINTMENT OF NEW VICE-CHAIRPERSON FOR THE 2024-2025 PROGRAM YEAR

Olga Jalomo-Ramirez, Family/Community Services Manager, stated the current CWPC Vice-Chairperson has accepted the appointment of Fresno EOC Commissioner, so the position is vacant. According to CWPC Bylaws, should the vacancy be elected as a CWPC Executive Board member, the Chairperson will appoint a new officer. Deserae Price was appointed to fill the Vice-Chairperson position and if approved is elected as of today.

Motion to approve the County-Wide Policy Council Appointment of New Vice-Chairperson for the 2024-2025 Program Year was made by Destiny Campos and seconded by Amelia Aguilar. Motion carried.

FRESNO EOC HEAD START 0 TO 5 RECRUITMENT AND ENROLLMENT POLICY UPDATE

Olga Jalomo-Ramirez, Family/Community Services Manager, presented the Recruitment and Enrollment policy last month; however, there was an update. An item was added indicating that children in EHS are no longer aged out after 2 years old. They may stay in the program until they turn 3 years old, and if there are no vacancies in Head Start the child will remain in the EHS program.

Motion to approve the Fresno EOC Head Start 0 to 5 Recruitment and Enrollment Policy Update was made by Destiny Campos and seconded by Matilde Ocegueda. Motion carried.

FRESNO EOC HEAD START 0 TO 5 ATTENDANCE POLICY

Olga Jalomo-Ramirez, Family/Community Services Manager, stated a program must implement a process to ensure children are safe when they do not arrive at school. If a child is unexpectedly absent and a parent has not contacted the program within one hour of program start time, the program must attempt to contact the parents to ensure the child's well-being. Every year the policy is updated to ensure it is up to date with mandates and the Head Start Program Performance Standards (HSPPS). Previously EHS and HS had separate policies, but the two programs were combined, creating the Fresno EOC Head Start 0 to 5 Attendance policy. Terms were added to cover EHS. The ERSEA Committee participated in the revision of the policies.

Motion to approve the Fresno EOC Head Start 0 to 5 Attendance Policy was made by Alma Matinez Guillen and seconded by Destiny Campos. Motion carried.

RESOLUTION APPROVAL INTERIM HEAD START DIRECTOR

Michael Balderas, Interim Head Start Director, stated the Resolution approval will allow him to accept and sign any Community Care Licensing (CCL) documents, applications, and receive communication from CCL. CLL requires live signatures therefore, using the CEO's signature stamp is not an option and thus approval for this resolution is requested.

The motion to approve the Resolution Approval Interim Head Start Director was made by Matilde Ocegueda and seconded by Alma Matinez Guillen. Motion carried.

2025-2026 CALIFORNIA STATE PRESCHOOL PROGRAM (CSPP) CHANGE OF ADDRESS

Lao Cha, ECE Coordinator, stated Education Services has retained a permanent CSPP/CCTR Braided Funded Coordination, Joyelle Anda-Caton. The CSPP and CCTR Refunding Applications 2025-2026 were submitted in November 2024. OHS had a minor correction pertaining to the address. Originally Fresno EOC's address was listed on Mariposa Mall; however, with the upgrades downtown it was changed to Mariposa Street. The Department of Education states the address must be changed to street, so approving this action item would allow the change.

Motion to approve the 2025-2026 California State Preschool Program (CSPP) Change of Address was made by Destiny Campos and seconded by Matilde Ocegueda. Motion carried.

HEAD START 0 TO 5 CHANGE OF SCOPE

Michale Balderas, Interim Head Start Director, stated on July 18, 2024, The Office of Head Start wrote a letter to inform us that based on the Head Start and Early Head Start enrollment levels reported for May 2024, Fresno EOC was enrolling at least 97% of its funded enrollment. Although we met full enrollment immediately, we had to have 6 consecutive months of meeting full enrollment. We are currently at 82% and must meet the 97% enrollment by the end of February, so our Region 9 Specialist recommended submitting another Change of Scope by February 14, 2025.

If we do not meet the required 97% funded enrollment level, our program risks being labeled chronically underenrolled. At that point, OHS can recoup monies from the vacant enrollment slots, which is an estimated 9.5 million dollars.

Adriana Cuevas, CWPC Secretary, asked how the program is under-enrolled with a full waitlist.

Mr. Balderas stated some centers/sites aren't opened yet, Head Start Home Base slots are not full, and majority of the waitlist consists of 3-year-olds, which are at capacity in classrooms. The program must follow a ratio provided by OHS, and classrooms cannot exceed 20 3-year-old children. He stated as a program management is looking to retain children and keep staff. They are reviewing the budget and looking to keep staff in lateral positions.

Motion to approve the Head Start 0 to 5 Change of Scope was made by Jackeline Miranda and seconded by Matilde Ocegueda. Motion carried.

FULL ENROLLMENT INITIATIVE UPDATES

Olga Jalomo Ramirez, Family/Community Services Manager, informed the CWPC that there will be a Budget Training for parents soon. She stated the recruitment data attached includes our recruitment efforts for the program term 2024-2025. With the approval of the Change of Scope, our total funded enrollment is 2120 for Head Start 0 to 5. As of February 4, 2025, Head Start Center Based has 1320 children enrolled. Head Start Home Based has 75 children enrolled. Early Head Start Center Based has 60 children enrolled. Early Head Start Home Based has 246 children enrolled. This gives us a total of 1701 children for Head Start 0 to 5.

If funded enrollment is not met, this will result in a loss of funding.

Diane Lira, EOC Commissioner, asked how often parents are updated on their waitlist status. She asked if they receive reminders or do parents initiate the call.

Ms. Jalomo-Ramirez stated they are sent a follow-up letter, and parents call to check the status. It is best if parents call the center they applied for and speak to the Family Services Specialist; however, they may call Central Office at 559-263-1200 to receive an update as well.

PERSONNEL COMMITTEE  
REPORT FOR DECEMBER  
2024

Aldo Alvarado Rebolledo, CWPC Chairperson, stated 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.

For the month of December 2024, there were 25 Hiring/Personnel Action Positions with 17 pending, 10 Promotions/Status Change with 1 pending, 3 Resignations/Separations and 4 updated Job Descriptions.

ANNUAL SUMMARY OF  
SELF-ASSESSMENT  
DECEISIONS 2024-2025

Veronica Galvan, Quality Assurance Manager, stated the first Self-Assessment concluded in November, and she will be reviewing all findings, and whether the subject is a strength or requires continuous improvement.

Self-Assessment is a review and implementation process that ensures the program provides quality services to children and families. The report attached shows the birds-eye-view of Self-Assessment findings. Ms. Galvan informed the CWPC she will be sending out an invitation soon for the Self-Assessment training being offered in April. The training will help parents understand the process of Self-Assessment and how to read the reports. Parents may choose a specific session to attend rather than attending all sessions.

ANNOUNCEMENTS

Nicole Johnson, CWPC Historian, made the following Announcements:

- A. February 10, 2025 – Lincoln’s Day Holiday – No School
- B. February 17, 2025 – President’s Day Holiday – No School
- C. March 4, 2025 – Next County-Wide Policy Council Meeting at 6:00 p.m. – Dinner will be served at 5:30 p.m.

ADJOURNMENT

There being no further business to discuss, motion to adjourn the meeting was made by Laura Barnes and seconded by Desiree Miller. Motion carried.

The meeting adjourned at 8:19 p.m.

Submitted By:

Brionna Warren  
Secretary I

(CWPC MINUTES FEBRUARY 2025 FINAL) bw 2/12/25 ~ CWPC (2024-2025 (CWPC MINUTES)) ~



**COUNTY-WIDE POLICY COUNCIL (CWPC)  
EMERGENCY EXECUTIVE BOARD MINUTES  
FEBRUARY 11, 2025**

The meeting was called to order at 10:34 a.m. by Aldo Alvarado Rebolledo, CWPC Chairperson.

Roll Call was called by Deserae Price, CWPC Vice-Chairperson. The following Representatives were present: Aldo Alvarado Rebolledo, Deserae Price, Adiana Cuevas, Jackeline Miranda, Domenica Goff, Nicole Johnson, Destiny Campos, Meagan Esqueda Bonilla, Cynthia Espindola, Alma Martinez Guillen, Itzel Godoy, and Laura Barnes. A quorum was present.

Mr. Alvarado Rebolledo, CWPC Chairperson, stated the first action item, Head Start 0 to 5 Change of Scope.

Michale Balderas, Interim Head Start Director, shared a PowerPoint presentation and informed the Executive Board that an updated packet was provided for their review. He stated Head Start 0 to 5 submitted a request for the Locally Designed Option (LDO) to increase the number of 3-year-old slots to 20, and it was approved in March 2023. In March of 2024 the program also applied for a Change of Scope for a reduction of 470 slots. The slot reduction helped the program meet a full enrollment of 97%. Due to the end of the program year, and summer months, the program did not maintain full enrollment for 6 consecutive months.

In order to retain grant funds of over eight million dollars, Head Start 0 to 5 is submitting another Change of Scope. Challenges that the program have faced in maintaining full enrollment are a lack of staffing, waitlist, competition amongst Preschools, infrastructure and personal preference.

Sara Juarez, ERSEA Coordinator, displayed the enrollment and waitlist trends for the school year compared to the previous school years.

Nidia Davis, Program Support Director, stated other grantees are making similar requests. There would be a reduction of 450 slots, 143 slots for partner locations. The sites that were chosen have struggled to meet full enrollment. There are 6 different locations affected. For example, Mendota, San Joaquin and Cantua have had difficulty reaching full enrollment and range between 50-60% enrollment. The program is competing with Elementary schools. Ms. Davis stated the families that are currently in the program won't be left out, we will continue to serve the families until the end of the school year and assist them with transitioning to new locations.

Mr. Balderas stated if the Change of Scope is approved, the new number of slots for Head Start 0 to 5 will be 1650.

Veronia Galvan, Quality Assurance Specialist, stated if the program develops a need for more slots in the future, we may apply to increase slots.

Mr. Balderas stated if we do not make the change now, we can lose 8.4 million dollars and have less money to assist our children, families and staff.

Jimi Rodgers, EOC Commissioner, stated we are taking a proactive approach instead of waiting to be informed.

Ms. Davis stated the Region 9 Specialist is reviewing our data, and she has made recommendations. The Office of Head Start are able to make recommendations and assist for the best outcome for families in all areas. OHS suggested keeping 36 slots in the west county to support rural families. The program would like to use the money retained to hire more staff in the classrooms, and for infrastructure. Would like to add more Teachers and Teacher Assistants to support classroom ratios. Also, we would like to increase wages so that we can retain staff, and compete with other districts.

Ms. Juarez stated with the proposed Change of Scope our funded enrollment would go from 2120 to 1670.

Mr. Balderas stated the next steps:

- Submit the Change of Scope to the OHS by the end of today
- The planning and evaluation committee will discuss at the EOC Board meeting on February 25, 2025.
- Will return with the approved Change of Scope at the March 4, 2025, CWPC meeting.

We may get approval from the Board and OHS; however, Washington D.C. has the final say.

Motion to approve the Change of Scope was made by Domenica Goff and seconded by Meagan Esqueda Bonilla. Motion carried.

There being no further business to discuss, motion to adjourn meeting was made by Domenica Goff and seconded by Meagan Esqueda Bonilla. Motion carried.

The meeting was adjourned at 11:56 a.m.

Submitted By:

Brionna Warren  
Secretary I

(CWPC EMERGENCY EXEC. BRD. MINUTES FEBRUARY 11 2025)    bw 02/14/25    ~ CWPC (2024-2025 (EXECUTIVE (MINUTES) ~

BOARD OF COMMISSIONERS MEETING

<b>Date:</b> March 17, 2025	<b>Program:</b> Head Start 0 to 5
<b>Consent Agenda Item #:</b> 9_28	<b>Interim Director:</b> Michael Balderas
<b>Subject:</b> Program Update Report (PUR) for January 2025	<b>Officer:</b> Brian Angus

**Recommended Action**

The County-Wide Policy Council recommends acceptance of the Head Start 0 to 5 Program Update Report (PUR) for the month of January 2025.

**Background**

As per mandate, Head Start agencies provide monthly updates to the Board and Policy council, written as required by the Head Start Act of December 12, 2007, Section 642 Powers and Functions of Head Start Agencies (d) Program Governance Administration, (2) Conduct of Responsibilities, (A) through (I).

Below is a reference to the requirement.

*(2) Conduct of Responsibilities – Each Head Start agency shall ensure the sharing of accurate and regular information for use by the governing body and policy council, about program planning, policies, and Head Start agency operations. . .*

The report includes all areas mandated by the Head Start Act, not reported elsewhere: (B) monthly program activity summaries; (C) program enrollment reports; (D) monthly reports of meals and snacks provided through the U.S. Department of Agriculture; (H) communication and guidance from the Secretary of Health and Human Services.

The excluded information reported separately includes: (A) monthly financial reports including credit cards, (E) financial audit report, (F) annual Self-Assessment (G) community-wide strategic planning (Community Assessment) and the (I) Annual Program Information Report (PIR).

The January 2025 Program Update Report is attached for review.

**Fiscal Impact**

Action on this agenda item will have no fiscal impact.



## **Conclusion**

If approved by the full Board, the January 2025 PUR will be retained for record keeping verifying 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. If not accepted, the Interim Head Start Director will review and make recommended changes.



**BOARD OF COMMISSIONERS  
PROGRAM UPDATE REPORT  
REPORT MONTH: JANUARY 2025**

**I. Head Start 0 to 5**

Program Information Summary:

1. January 1, 2025 - New Years Day - All offices and sites were closed in observance.
2. January 6 - 10, 2025 - Focus Area 2 Monitoring took place to determine if the program meets the requirements of the Head Start Program Performance Standards.
3. January 13, 2025 - Classes resumed for Head Start and Early Head Start program.
4. January 18, 2025 - Job Fair was held at Franklin Head Start to recruit for current vacant positions.
5. January 20, 2025 - Martin Luther King Jr. Holiday - All offices and sites were closed in observance.
6. January 22, 2025 - DEC meeting took place at the Franklin Auditorium where Dr. Jendian, Professor and Director of Humanics at California State University, Fresno provided a training on "Excelling Through Transitions."
7. January 27 - 30, 2025 - 11 staff, and one parent traveled to Washington, D.C. for the Winter Leadership Institute Conference

**II. Communication and Guidance from the United States Health and Human Services (HHS) Secretary:**

On January 17, 2025, the Administration for Children and Families sent an Information Memorandum for Fiscal year 2025 Monitoring Process for Head Start Recipients ACF-OHS-IM-25-02 outlining the OHS monitoring process for fiscal year 2025 (FY25). It describes the types of monitoring reviews that recipients may experience, highlighting Focus Area 1 (FA1), Focus Area 2 (FA2), Classroom Assessment Scoring System (CLASS®), Risk Assessment Notification (RAN), and unannounced reviews. The IM includes information on monitoring for Tribal grant recipients that have consolidated their Head Start program into an approved P.L. 102-477 Plan.

**III. Early Head Start**

Program Information Summary:

1. EHS continues to recruit children and families for Center Based and Home Based program options.
2. January 6 - 8, 2025- Early Head Start staff engaged in ongoing training and technical assistance regarding implementing curriculum to fidelity, developing, planning, and facilitating responsive care with engaging experiences and activities in the classrooms

Early Head Start Enrollment/ADA Reports/Wait List:

Monthly Enrollment: 340; Monthly ADA: Center Base: 85.07%, Home Base: NA%

Wait List Total: 134

Analysis of all areas below the recommended 85% ADA, if any, has been done.

Early Head Start Meals/Snacks:

Total Children: Breakfasts: 787 Lunches: 855 Snacks: 768

**IV. Head Start**

Program Information Summary:

1. Head Start continues to recruit children for Center Based and Home Based program options.
2. The focus in January has been to understand common challenges and equip teachers with a practical approach to ensure intervention and support children and families specific to autism spectrum disorders. There are approximately 160 teachers that are participating in cohort groups currently.

Head Start Enrollment/ADA Reports/Wait List:

Monthly Enrollment: 1,449; Monthly ADA: Center Base 82.46%; Home Base: NA%

Wait List Total: 323

Analysis of all areas below the recommended 85% ADA, if any, has been done.

Head Start Meals/Snacks:

Total Children: Breakfasts: 12,704 Lunches: 14,003 Snacks: 12,367

Submitted by:

Michael Balderas  
Interim Head Start Director

Nidia Davis  
Program Support Director

**BOARD OF COMMISSIONERS MEETING**

<b>Date:</b> March 17, 2025	<b>Program:</b> Head Start 0 to 5
<b>Consent Agenda Item #:</b> 9_29	<b>Interim Director:</b> Michael Balderas
<b>Subject:</b> Resolution Approval of Interim Head start Director	<b>Officer:</b> Brian Angus

**Recommended Action**

The County-Wide Policy Council recommends the Resolution Approval for Michael Balderas, Interim Head Start Director.

**Background**

On February 4, 2025, the County-Wide Policy Council approved the Resolution Approval for Michael Balderas, Interim Head Start Director. The Resolution will allow Michael Balderas to accept and sign any Community Care Licensing (CCL) documents that require authorization from Interim CEO, Brian Angus as it pertains to Fresno EOC Head Start 0 to 5. The Resolution will give the Interim Head Start Director permission to sign any CCL documents, applications, and receive communication from CCL. Community Care Licensing requires live signatures therefore, using the CEO’s signature stamp is not an option and thus approval for this resolution is requested.

**Fiscal Impact**

Action on this agenda item will have no fiscal impact

**Conclusion**

If approved by the Board, Michael Balderas, Interim Head Start Director will be able to sign CCL documents, applications, and receive communication from CCL when necessary. If not approved, the Interim Head Start Director will not be able to sign CCL documents and thus will require the signature of the Interim CEO, Brian Angus.

## Fresno EOC Board Resolution Approval

I Brian Angus, Fresno Economic Opportunities Commission (Fresno EOC) Interim Chief Executive Officer for the Fresno EOC Head Start 0 to 5 program certifies that the Fresno EOC Board met on March 17, 2025 and approved the:

Authorization of the Interim Head Start Director to have the authority to submit applications, make changes on behalf of the corporation Fresno EOC Head Start 0 to 5 and communications with Community Care Licensing. Fresno EOC Board has approved in the event of my absence I designate Michael Balderas, Interim Head Start Director to accept any Community Care Licensing documents that require an authorization signature on my behalf.

\_\_\_\_\_  
Brian Angus  
Interim Chief Executive Officer

\_\_\_\_\_  
DATE

**BOARD OF COMMISSIONERS MEETING**

<b>Date:</b> March 17, 2025	<b>Program:</b> Head Start 0 to 5
<b>Consent Agenda Item #:</b> 9_30	<b>Interim Director:</b> Michael Balderas
<b>Subject:</b> FY 2025 Proposed Budget Revision for American Rescue Plan Act (ARPA) and Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA)	<b>Officer:</b> Brian Angus

**Recommended Action**

The County-Wide Policy Council recommends approval for Board consideration of the FY 2025 Proposed Budget Revision for the American Rescue Plan Act (ARPA) and Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) Grant #09HE001404 – July 1, 2024- through June 30, 2025 (Early Head Start- \$27,924.34 and Head Start \$218,455.06), for a combined total of \$246,379.40.

**Background**

On August 6, 2024, the program director presented a budget revision to the CWPC indicating the 2023 to 2024 Fiscal Year (FY) for ARPA & CRRSA, the program experienced savings in indirect, contractual, and other for ARPA in the amount of \$173,739.01. In addition, the program experienced savings in indirect, contractual and other for CRRSA in the amount of \$302,954.43. Those savings equaled more than \$250,000, thus mandating a formal budget revision to repurpose those funds for other needed, but unfunded items. It was projected that these savings equaled \$476,693.44 (EHS \$130,439.06 and HS \$346,254.38). Therefore, a budget revision for the ARPA and CRRSA funds was requested to move line items of savings to expenditures in the areas of operations budget to: Indirect (\$39,360.01), Contractual (\$238,333.43), and Other (\$199,000) for a total of \$476,693.44.

On October 10, 2024, a Low-Cost Extension letter and budget revision for ARPA and CRRSA funds was submitted to Region IX to spend funds through June 30, 2025. Since then, additional revisions are required as the funds will not be able to be purchased and completed within the time required to spend these funds (June 30, 2025). The following funds need to be reallocated for new purposes: Construction (\$195,024.24), Contractual (\$51,355.50).

Although the amount requested to be reallocated (\$246,379.40) is less than \$250,000 we are requesting a formal budget revision from Region IX prior to expenditure of these funds for new purposes because this change exceeds 25% of the total approved budget of \$476,693.44. These

savings are a result of the program's inability to spend funds by the deadline of June 30, 2025. Head Start 0 to 5 is requesting redirect funds from Construction (\$195,024.24) and Contractual (\$51,355.50). These line items to be used are outlined in the Budget Justification Narrative below: Supplies \$66,481.00 (EHS - \$16,620.25/HS- \$49,860.75), Contractual \$123,377.95 (HS- \$123,377.95), and Other \$56,520.45 (EHS - \$11,304.09/HS- \$45,216.36) for a total of \$246,379.40.

On March 4, 2025, the Program Support Director presented the Proposed Budget Revision for American Rescue Plan Act (ARPA) and Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) – July 1, 2024, through June 30, 2025, to the County -Wide Policy Council where it was reviewed and explained to all those in attendance.

### **Fiscal Impact**

Action on this agenda item will have a fiscal impact if funds are not spent as the program will be required to return the ARPA & CRRSA funds to the Office of Head Start in the amount of \$246,379.40.

### **Conclusion**

If approved by the Board, the FY 2025 Proposed Budget Revision for American Rescue Plan Act (ARPA) and Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) – July 1, 2024, through June 29, 2025 in the amount of \$246,379.40 (Early Head Start- \$30,924.34 and Head Start \$215,455.06) will be submitted to the Head Start Enterprise System for review and approval from Region IX. If not approved, Head Start 0 to 5 will have to return ARPA & CRRSA funds to the Office of Head Start in the amount of \$246.379.40

**ARPA & CRRSA July 1, 2024- June 30, 2025 (#09HE001404)**

Program	Early Head Start	Head Start	Changes
<b>Budgeted:</b>	\$ 130,439.06	\$ 346,254.38	\$ 246,379.40
<b>Indirect:</b>			
	\$ 3,316.13	\$ 40,019.63	
<b>Personnel :</b>			
<b>Equipment :</b>			
<b>Supplies :</b>			
Outdoor Lounge & Bungalow (15)		\$ 49,860.75	\$ 49,860.75
Outdoor Lounge & Bungalow (5)	16,620.25		\$ 16,620.25
<b>Contractual:</b>			
Wilson flooring		\$ 32,971.12	
Wilson Kitchen Cabinets		\$ 21,530.00	
Roosevelt Interior Paint		\$ 2,000.00	
Kings Canyon Tuff Shed		\$ 5,591.52	
Kings Canyon Kitchen Remodel (2)		\$ 70,000.00	\$ 48,470.00
Kings Canyon Exterior Paint		\$ 2,000.00	
College Comm. Tuff Shed		\$ 5,591.52	
Clovis Interior Paint		\$ 2,000.00	
Mosqueda Interior Paint		\$ 2,000.00	
Mosqueda Exterior Paint		\$ 4,000.00	\$ 1,948.08
Brooks Kitchen Cabinets		\$ 25,890.78	\$ 4,360.78
Brooks Interior Paint		\$ 2,000.00	
Brooks Exterior Paint		\$ 2,000.00	
Cedarwood Parking lot		\$ 100,000.00	\$ 65,599.09
Portable Air Conditioners (3)		\$ 9,029.55	
Dehumidifier (1)		\$ 1,147.54	
Playground Signage		\$ 1,994.00	
Igloo 5 Gallon Water Coolers (10)		\$ 449.70	
10 Gallon Hot Water Heaters (10)		\$ 6,621.50	
New Address signs at all sites (50)		\$ 3,802.00	
Mt. Carmel Counter Tops	\$ 500.00	\$ 4,500.00	\$ 3,000.00
Portable Air Conditioners (1)	\$ 3,009.85		
Dehumidifiers (1)	\$ 1,147.54		
Playground Signage (5)	\$ 199.40		
New Address signs at all sites (5)	\$ 380.20		
<b>Other:</b>			
Head Start 0 to 5 Promotional Items	11,304.09	\$ 45,216.36	\$ 56,520.45
<b>Total</b>	<b>36,477.46</b>	<b>440,215.97</b>	<b>246,379.40</b>

**BOARD OF COMMISSIONERS MEETING**

<b>Date:</b> March 17, 2025	<b>Program:</b> Finance
<b>Agenda Item #:</b> 10	<b>Director:</b> Angela Riofrio
<b>Subject:</b> Agency Financial and Head Start Financial Status Report January 2025	<b>Officer:</b> Salam M. Nalia

**Recommended Action**

The Finance Committee recommends acceptance for full Board consideration of the interim consolidated Agency Financial Statements as of January 31, 2025, and Head Start 0 to 5.

**CSBG Organizational Standard**

The governing board receives financial reports at each regular meeting that include the following per Category 8, Standard 8.7:

1. Organization-wide report on revenue and expenditures that compares budget to actual, categorized by program; and
2. Balance sheet/statement of financial position.

**Background**

In accordance with the Agency’s bylaws, this item is intended to keep commissioners apprised of the agency’s financial situation as January 31, 2025, (8% of the year) and to provide an opportunity to discuss and review financial statements for each meeting of the Board of Commissioners. Enclosed are the monthly financials for Fresno EOC (consolidated) and Head Start for review and approval.

**Fiscal Impact**

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

The following are key points of the attached financials for context.

Revenues: \$10,400,012 (8% recorded)

- In-kind Contributions is recorded at \$2,987,750 – Majority of the contributions are the Head Start 0 to 5 parents volunteering in the classroom.
- Donation revenue stands at \$2,025, with no budgeted donations to be received.

Expenditures: \$11,074,150 (8% of budget expensed)

In January 2025, retroactive payments were issued in Transit Systems and Food Services. Transit Systems contributed approximately \$251,000 and Food Services contributed approximately \$248,000 to program and agency deficit. Contract prices will be increased in July 2025 to combat this deficit.

The total net difference between operating revenue and expenditure is (\$674,138) deficit year-to-date. Transit grant asset depreciation is \$6,719, increasing the agency net deficit to (\$680,858).

(B) Head Start 0-5 Financial Status Report as of Year-to-Date January 31, 2025

This is also represented in the following percentages.

<b>Program Area</b>	<b>% of budget</b>	<b>Notes</b>
Head Start – Basic	8%	
Head Start – Training & Technical Assistance (T&TA)	5%	Training planned for later this year.

<b>Program Area</b>	<b>% of budget</b>	<b>Notes</b>
Early Head Start – Basic	6%	
Early Head Start – Training & Technical Assistance (T&TA)	6%	Training planned for later this year.

### **Conclusion**

Acceptance of these financials by the Committee will enable this document to be presented for full Board consideration. The Board's oversight of the financial operations of Fresno EOC is a key aspect of its fiduciary duty.

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**STATEMENT OF ACTIVITIES**  
as of January 31, 2025 (8% Variance)

	<b>A</b>	<b>B</b>	<b>A - B</b>	<b>C</b>	<b>D</b>	<b>B - D</b>	
	<b>BUDGET JAN - DEC 2025</b>	<b>ACTUAL January 2025</b>	<b>BUDGET VARIANCE (TARGET 8%)</b>	<b>BUDGET BALANCE REMAINING</b>	<b>ACTUAL JAN - DEC 2024</b>	<b>ACTUAL January 2024</b>	<b>ACTUAL 2025 vs 2025 Differences</b>
<i>*Budget Pending Board Approval</i>							
<b>REVENUES AND SUPPORT</b>							
GRANT REVENUE <i>(includes CSBG)</i>	\$ 108,425,773	\$ 8,042,060	7%	\$ 100,383,713	87,308,462	\$ 8,299,848	(257,788)
FEE FOR SERVICE REVENUE	26,278,082	1,996,289	8%	24,281,793	25,811,831	2,387,928	(391,639)
OTHER REVENUE	3,202,765	359,638	11%	2,843,127	6,771,912	336,578	23,060
DONATION CONTRIBUTIONS	-	2,025	0%	(2,025)	73,690	4,540	(2,515)
<b>TOTAL CASH REVENUE</b>	\$ 137,906,619	\$ 10,400,012	8%	\$ 127,506,607	\$ 119,965,895	\$ 11,028,893	(628,881)
IN KIND REVENUE	\$ 44,778,191	\$ 2,987,750	7%	\$ 41,790,441	49,822,605	\$ 2,903,582	84,168
<b>TOTAL REVENUE &amp; SUPPORT</b>	182,684,810	13,387,762	7%	169,297,048	169,788,500	13,932,476	(544,714)
<b>EXPENDITURES</b>							
PERSONNEL COSTS	\$ 79,013,871	\$ 7,323,802	9%	\$ 71,690,068	74,638,227	\$ 7,063,897	259,905
ADMIN SERVICES	8,770,546	680,883	8%	8,089,663	7,751,664	670,828	10,055
CONTRACT SERVICES	12,456,815	1,153,840	9%	11,302,975	11,943,822	1,337,248	(183,409)
FACILITY COSTS	10,035,412	454,304	5%	9,581,108	6,913,881	689,535	(235,231)
TRAVEL, MILEAGE, VEHICLE COSTS	3,585,864	134,875	4%	3,450,989	3,304,981	295,040	(160,165)
EQUIPMENT COSTS <i>(minus depreciation)</i>	6,062,313	152,654	3%	5,909,659	1,805,239	56,135	96,519
DEPRECIATION - AGENCY FUNDED	280,000	18,238	7%	261,762	276,375	25,236	(6,999)
OFFICE EXPENSE	2,057,100	202,806	10%	1,854,294	3,338,895	250,719	(47,913)
INSURANCE	1,033,068	117,817	11%	915,251	1,090,473	75,769	42,048
PROGRAM SUPPLIES & CLIENT COSTS	10,899,300	836,453	8%	10,062,847	9,488,732	799,699	36,754
OTHER COSTS	2,877,597	(1,522)	0%	2,879,119	706,678	74,781	(76,303)
<b>TOTAL CASH EXPENDITURES</b>	\$ 137,071,886	\$ 11,074,150	8%	\$ 125,997,735	121,258,969	\$ 11,338,889	(264,738)
IN KIND EXPENSES	\$ 44,778,191	\$ 2,987,750	7%	\$ 41,790,441	49,822,605	\$ 2,903,582	84,168
<b>TOTAL EXPENDITURES</b>	181,850,077	14,061,900	8%	167,788,176	171,081,574	14,242,471	(180,570)
<b>OPERATING SURPLUS (DEFICIT)</b>	\$ 834,733	\$ (674,138)		\$ 1,508,872	\$ (1,293,074)	\$ (309,995)	(364,143)
<b>OTHER INCOME / EXPENSE</b>							
TRANSIT GRANT ASSET DEPRECIATION		6,719		(6,719)	162,965	15,615	(8,896)
<b>NET SURPLUS (DEFICIT)</b>	\$ 834,733	(\$680,858)		1,515,591	\$ (1,456,039)	(\$325,610)	(355,247)

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
STATEMENT OF FINANCIAL POSITION  
As of January 31, 2025**

	<b>2025</b>	<b>2024</b>	<b>Differences</b>
<b>ASSETS</b>			
CASH & INVESTMENTS	\$ 3,429,550	\$ 6,135,177	\$ (2,705,627)
ACCOUNTS RECEIVABLE	\$ 19,831,364	17,040,440	2,790,924
PREPAIDS/DEPOSITS	\$ 566,094	407,750	158,344
INVENTORIES	\$ 168,259	146,000	22,259
PROPERTY, PLANT & EQUIPMENT	\$ 13,318,170	13,721,528	(403,358)
NOTES RECEIVABLE (net)	\$ (0)	314,637	(314,637)
<b>TOTAL ASSETS</b>	<b>\$ 37,313,436</b>	<b>\$ 37,765,532</b>	<b>\$ (452,096)</b>
<b>LIABILITIES</b>			
ACCOUNTS PAYABLE	\$ 11,464,235	\$ 6,255,217	\$ 5,209,018
ACCRUED PAYROLL LIABILITIES	\$ 6,764,508	6,570,840	193,668
DEFERRED REVENUE	\$ 4,160,306	3,555,132	605,174
NOTES PAYABLE	\$ 689,535	2,877,683	(2,188,147)
HEALTH INSURANCE RESERVE	\$ 4,614,291	6,776,407	(2,162,116)
OTHER LIABILITIES	\$ 1,005,026	1,005,026	0
<b>TOTAL LIABILITIES</b>	<b>\$ 28,697,901</b>	<b>\$ 27,040,305</b>	<b>\$ 1,657,596</b>
<b>FUND BALANCE</b>			
CURRENT OPERATING EARNINGS (YTD)	\$ (674,138)	\$ (309,995)	\$ (364,143)
UNRESTRICTED NET ASSETS	\$ (1,459,613)	272,508	(1,732,121)
REVOLVING LOAN FUND	\$ 556,268	556,268	0
INVESTMENT IN GENERAL FIXED ASSETS	\$ 10,193,018	10,206,446	(13,428)
<b>TOTAL FUND BALANCE</b>	<b>\$ 8,615,535</b>	<b>\$ 10,725,227</b>	<b>\$ (2,109,692)</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 37,313,436</b>	<b>\$ 37,765,532</b>	<b>\$ (452,096)</b>

Fresno Economic Opportunities Commission  
 Head Start/Early Head Start Financial Status  
 Monthly Report  
 January 31, 2025

Description	Head Start - Basic				Head Start - T & TA			
	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining
<b>Personnel</b>	\$19,633,565	\$1,796,217	\$1,796,217	\$17,837,348	\$0	\$0	\$0	\$0
<b>Fringe Benefits</b>	7,856,139	651,768	\$651,768	7,204,371	-	-	-	-
<b>Total Personnel</b>	<b>\$27,489,704</b>	<b>\$2,447,986</b>	<b>\$2,447,986</b>	<b>\$25,041,718</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Travel</b>	-	-	-	-	71,440	2,547	2,547	68,893
<b>Equipment</b>	200,000	40,803	40,803	159,197	-	-	-	-
<b>Supplies</b>	473,752	46,271	46,271	427,481	4,000	1,271	1,271	2,729
<b>Contractual</b>	2,410,983	29,196	29,196	2,381,787	-	-	-	-
<b>Facilities / Construction</b>								
<b>Other:</b>								
<b>Food Cost</b>	858,503	202,820	202,820	655,683				
<b>Transportation</b>	638,844	13,900	13,900	624,944				
<b>Staff Mileage</b>	71,893	2,407	2,407	69,486				
<b>Field Trips, including Transportation</b>	6,045	-	-	6,045				
<b>Space</b>	716,627	37,808	37,808	678,819				
<b>Utilities / Telephone / Internet</b>	787,680	26,353	26,353	761,327				
<b>Ground Maintenance / Janitorial</b>	745,200	51,948	51,948	693,252				
<b>Security Services</b>	144,000	2,111	2,111	141,889				
<b>Repair/Maintenance Building</b>	100,000	40,032	40,032	59,968				
<b>Repair/Maintenance Equipment</b>	21,078	-	-	21,078				
<b>Property &amp; Liability Insurance</b>	130,000	16,892	16,892	113,108				
<b>Parent Involvement / CWPC</b>	37,000	2,817	2,817	34,183				
<b>Other Costs*</b>	161,330	14,322	14,322	147,008				
<b>Staff &amp; Parent Training</b>	11,200	52	52	11,148	218,948	11,779	11,779	207,169
<b>Total Direct Charges</b>	<b>\$35,003,839</b>	<b>\$2,975,717</b>	<b>\$2,975,717</b>	<b>\$32,028,122</b>	<b>294,388</b>	<b>15,597</b>	<b>15,597</b>	<b>278,791</b>
<b>Total Indirect Charges</b>	<b>\$3,500,384</b>	<b>\$293,491</b>	<b>\$293,491</b>	<b>\$3,206,893</b>	<b>\$29,439</b>	<b>\$1,560</b>	<b>\$1,560</b>	<b>\$27,879</b>
<b>Total Federal Expenditures</b>	<b>\$38,504,223</b>	<b>\$3,269,208</b>	<b>\$3,269,208</b>	<b>\$35,235,015</b>	<b>\$323,827</b>	<b>17,157</b>	<b>17,157</b>	<b>\$306,670</b>
% of Annual Budget Expended to Date			8%				5%	
<b>Non-Federal Share</b>	<b>\$9,649,896</b>	<b>\$280,726</b>	<b>\$280,726</b>	<b>\$9,369,169</b>	<b>\$64,765</b>	<b>\$4,289</b>	<b>\$4,289</b>	<b>\$60,476</b>

\*Other Costs Include:  
 DEPRECIATION EXPENSE  
 RECRUITMENT  
 MEETING COSTS - INTERNAL  
 POSTAGE/EXPRESS MAIL  
 FINGERPRINTING / BACKGROUND CHECK  
 LINENS / LAUNDRY

Credit Card Expenses: Credit card statement dated 1/1/25-1/31/25 January 2025 expenses:			
Program Supplies - Classroom	\$	519	Wal-Mart - Art Supplies for Home Base
Program Supplies - Medically Prescribed	\$	443	Manor Drug- Medically Prescribed Formula
Program Supplies - Kitchen	\$	17	Wal-Mart - Kitchen Supplies
Program Supplies - Disposables	\$	694	Target - Toiletries for Children with Disabilities
Staff Training	\$	5,000	National Head Start Conference Registration
Parent Training	\$	732	National Head Start Conference Registration
Staff Training	\$	810	Teachstone Training - CLASS Recertification
Staff Training	\$	780	Uconn - Family Development Training Registration
Recruitment	\$	624	Sam's Deli - Meals for Employees at Job Fair
Telephone	\$	2,181	Frontier Communication & Comcast - Telephone Service
Internet	\$	404	Frontier Communication & Comcast - Internet Service
	\$	<b>12,204</b>	

Fresno Economic Opportunities Commission  
 Head Start/Early Head Start Financial Status  
 Monthly Report  
 January 31, 2025

Description	Early Head Start - Basic				Early Head Start - T & TA			
	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining
Personnel	\$5,152,890	\$313,770	\$313,770	\$4,839,120	\$0	\$0	\$0	\$0
Fringe Benefits	1,529,340	110,514	\$110,514	1,418,826	-	-	\$0	-
<b>Total Personnel</b>	<b>6,682,230</b>	<b>\$424,284</b>	<b>\$424,284</b>	<b>\$6,257,946</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Travel	-	-	-	-	17,160	449	449	16,711
Equipment	50,000	-	-	50,000	-	-	-	-
Supplies	131,044	5,371	5,371	125,673	1,000	318	318	682
Contractual	204,519	1,991	1,991	202,528	4,000	-	-	4,000
<b>Facilities /Construction</b>								
<b>Other:</b>								
Food Cost	32,905	16,295	16,295	16,610				
Transportation	7,310	431	431	6,879				
Staff Mileage	16,101	2,060	2,060	14,041				
Field Trips, including Transportation	455	-	-	455				
Space	174,911	10,883	10,883	164,028				
Utilities / Telephone / Internet	166,920	7,977	7,977	158,943				
Ground Maintenance / Janitorial	148,208	4,846	4,846	143,362				
Security Services	36,000	537	537	35,463				
Repair/Maintenance Building	50,000	5,963	5,963	44,037				
Repair/Maintenance Equipment	5,787	-	-	5,787				
Property & Liability Insurance	47,700	2,315	2,315	45,385				
Parent Involvement / CWPC	7,440	630	630	6,810				
Other Costs*	33,525	1,636	1,636	31,889				
Staff & Parent Training	2,800	-	-	2,800	135,450	9,249	9,249	126,201
<b>Total Direct Charges</b>	<b>7,797,855</b>	<b>60,935</b>	<b>\$485,219</b>	<b>7,312,636</b>	<b>157,610</b>	<b>10,016</b>	<b>10,016</b>	<b>\$147,594</b>
<b>Total Indirect Charges</b>	<b>\$779,785</b>	<b>\$48,522</b>	<b>\$48,522</b>	<b>\$731,263</b>	<b>\$15,761</b>	<b>\$1,002</b>	<b>\$1,002</b>	<b>\$14,759</b>
<b>Total Federal Expenditures</b>	<b>\$8,577,640</b>	<b>109,457</b>	<b>\$533,741</b>	<b>\$8,043,899</b>	<b>\$173,371</b>	<b>11,018</b>	<b>\$11,018</b>	<b>\$162,353</b>
% of Annual Budget Expended to Date			6%				6%	
<b>Non-Federal Share</b>	<b>\$2,145,430</b>	<b>\$214,140</b>	<b>\$214,140</b>	<b>\$1,931,290</b>	<b>\$34,674</b>	<b>\$2,754</b>	<b>\$2,754</b>	<b>\$40,588</b>

\*Other Costs Include:  
 DEPRECIATION EXPENSE  
 RECRUITMENT  
 MEETING COSTS - INTERNAL  
 POSTAGE/EXPRESS MAIL  
 FINGERPRINTING / BACKGROUND CHECK  
 LINENS / LAUNDRY

Credit Card Expenses: Credit card statement dated 1/1/25-1/31/25 January 2025 expenses:		
Program Supplies - Kitchen	\$ 4	Wal-Mart - Kitchen Supplies
Program Supplies - Disposables	\$ 225	Target - Diapers
Staff Training	\$ 1,875	National Head Start Conference Registration
Parent Training	\$ 183	National Head Start Conference Registration
Staff Training	\$ 349	Teachstone Training - CLASS Recertification
Staff Training	\$ 195	Uconn - Family Development Training Registration
Recruitment	\$ 156	Sam's Deli - Meals for Employees at Job Fair
Telephone	\$ 318	Frontier Communication & Comcast - Telephone Service
Internet	\$ 100	Frontier Communication & Comcast - Internet Service
	<b>\$ 3,406</b>	

**BOARD OF COMMISSIONERS MEETING**

<b>Date:</b> March 17, 2025	<b>Program:</b> Finance
<b>Agenda Item #:</b> 11	<b>Director:</b> Angela Riofrio
<b>Subject:</b> 2025 Agency Budget	<b>Officer:</b> Salam Nalia

**Recommended Action**

The Finance Committee recommends Board approval of the 2025 consolidated agency budget.

**Background**

As best practice, the Agency presents the consolidated annual budget to the Board for approval. This budget includes both existing grants and anticipated grants for the calendar year. The 2024 agency budget projection is integrated into the monthly financial reports to facilitate monitoring and review of the actual versus budget status.

**Fiscal Impact**

The budget presents revenue at \$137,906,619 and expenses at \$137,071,886, resulting in a \$834,733 surplus. In kind revenue and expenses are budgeted at \$44,778,191.

**Conclusion**

If approved by the Board, this Budget will be used in conjunction with the interim financial statements to keep the Board apprised on the agency’s financial position.

Fresno Economic Opportunities Commission  
2025 Agency Budget

Energy	Consolidated Agency	% of Agency Budget	Advance Peace	Community Learning Center	Energy Weatherization	Energy Utility Assistance	Food Services	Foster Grandparents	Guaranteed Basic Income	Head Start	Health Services	LCC	Sanctuary & Support	SOUL	Training & Employment	Transit	VAC	WIC	Administration
Grant	106,386,393	77.14%	1,684,881	70,592	5,034,659	2,793,038		835,468	521,333	64,038,576	4,645,854	6,191,906	4,601,769	4,053,096	982,601	1,990,000	1,396,803	7,538,817	7,000
CSBG	2,039,380	1.48%					186,200	12,000				150,000	184,930		40,300		73,820		1,392,130
Fee For Service	26,278,082	19.05%					10,302,858				661,258	239,986				7,586,480			7,487,500
Other Revenue*	3,202,765	2.32%										27,609				1,798,568			1,376,588
Donation Contributions	-	0.00%																	
<b>TOTAL REVENUE</b>	<b>137,906,619</b>	<b>100.00%</b>	<b>1,684,881</b>	<b>70,592</b>	<b>5,034,659</b>	<b>2,793,038</b>	<b>10,489,058</b>	<b>847,468</b>	<b>521,333</b>	<b>64,038,576</b>	<b>5,307,112</b>	<b>6,609,501</b>	<b>4,786,699</b>	<b>4,053,096</b>	<b>1,022,901</b>	<b>11,375,047</b>	<b>1,470,623</b>	<b>7,538,817</b>	<b>10,263,218</b>

EXPENDITURES	Consolidated Agency	% of Agency Budget																	
<b>Personnel</b>																			
Salaries	59,098,757	43.12%	711,179	41,290	1,957,324	1,088,724	3,342,724	268,713		26,145,620	2,799,170	2,841,193	1,819,149	1,730,675	692,858	5,126,764	753,154	4,354,544	5,425,675
Fringe	19,915,114	14.53%	187,912	16,648	586,714	293,460	902,029	66,968		9,809,270	745,166	907,142	597,579	515,381	192,286	2,192,380	206,572	1,484,712	1,210,895
<b>Personnel Expense Total</b>	<b>79,013,871</b>		<b>899,091</b>	<b>57,939</b>	<b>2,544,038</b>	<b>1,382,184</b>	<b>4,244,753</b>	<b>335,681</b>	<b>-</b>	<b>35,954,890</b>	<b>3,544,336</b>	<b>3,748,334</b>	<b>2,416,728</b>	<b>2,246,056</b>	<b>885,144</b>	<b>7,319,145</b>	<b>959,726</b>	<b>5,839,256</b>	<b>6,636,570</b>
<b>Operating Expense</b>																			
Administrative Services (Indirect Cost)	8,770,546	6.40%	124,646	6,417	66,309	454,420	378,043	40,731	-	4,603,501	459,782	534,402	338,195	221,386	88,193	651,382	121,577	681,561	-
Contract Services	12,456,815	9.09%	428,000	-	1,867,126	800,000	828,686	-	54,872	7,028,123	139,740	145,300	84,290	14,000	-	296,381	32,107	15,000	723,190
Facility Costs	10,035,412	7.32%	32,000	1,020	103,680	39,250	166,145	16,614	-	6,461,806	475,572	332,281	268,611	144,310	11,760	161,881	114,067	500,000	1,206,414
Travel, Mileage, & Vehicle Costs	3,585,864	2.62%	600	335	102,051	7,500	18,383	5,168	-	948,123	104,295	127,842	88,968	95,000	8,791	2,033,539	7,620	8,000	29,650
Equipment Costs	6,342,313	4.63%	-	-	36,000	30,000	163,906	-	-	4,355,606	27,318	1,256,430	14,880	55,870	-	53,334	7,118	-	341,850
Office Expense	2,057,100	1.50%	5,000	985	78,325	43,184	175,039	13,796	-	79,346	208,738	88,526	115,843	68,000	3,821	156,870	74,728	240,000	704,900
Insurance Expense	1,033,068	0.75%	6,000	292	48,000	13,500	35,523	492	-	239,109	27,894	87,494	33,682	28,500	4,400	253,563	13,178	20,000	221,441
Program Supplies & Client Costs	10,899,300	7.95%	164,544	3,604	189,130	23,000	4,474,054	7,290	466,461	2,718,923	209,328	258,999	1,424,502	101,220	10,400	409,978	140,107	235,000	62,760
Other Costs**	2,877,597	2.10%	25,000	-	-	-	4,526	427,696	-	1,649,149	-	29,893	1,000	636,749	-	3,584	-	-	100,000
<b>Operating Expense Total</b>	<b>58,058,015</b>		<b>785,790</b>	<b>12,653</b>	<b>2,490,621</b>	<b>1,410,854</b>	<b>6,244,305</b>	<b>511,787</b>	<b>521,333</b>	<b>28,083,686</b>	<b>1,652,667</b>	<b>2,861,167</b>	<b>2,369,971</b>	<b>1,365,035</b>	<b>127,365</b>	<b>4,020,512</b>	<b>510,503</b>	<b>1,699,561</b>	<b>3,390,205</b>
<b>TOTAL EXPENSES</b>	<b>137,071,886</b>	<b>100.00%</b>	<b>1,684,881</b>	<b>70,592</b>	<b>5,034,659</b>	<b>2,793,038</b>	<b>10,489,058</b>	<b>847,468</b>	<b>521,333</b>	<b>64,038,576</b>	<b>5,197,003</b>	<b>6,609,501</b>	<b>4,786,699</b>	<b>3,611,091</b>	<b>1,012,509</b>	<b>11,339,657</b>	<b>1,470,229</b>	<b>7,538,817</b>	<b>10,026,775</b>
<b>NET PROFIT/LOSS</b>	<b>834,733</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>110,110</b>	<b>0</b>	<b>0</b>	<b>442,005</b>	<b>10,392</b>	<b>35,391</b>	<b>394</b>	<b>0</b>	<b>236,443</b>

IN-KIND																			
In-Kind Revenue	44,778,191		-	-	-	7,044,000	-	-	-	10,819,105	-	-	-	-	-	-	-	26,915,086	-
In-Kind Expenses	(44,778,191)		-	-	-	(7,044,000)	-	-	-	(10,819,105)	-	-	-	-	-	-	-	(26,915,086)	-
<b>TOTAL IN-KIND</b>			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

\*OTHER REVENUE:  
Facility Rental Revenue (LCC)  
Rent(FEP)  
Head Start & Meal Delivery (Transit)  
Head Start/Catering/School Meals (Food Services)

\*\*OTHER COSTS:  
Head Start : Nutrition services, security expenses, county wide policy committee support and meeting costs, Local Parent Meeting costs, mandatory staff development  
Energy: Mandatory grant funded conferences & training supplies, program dues, field staff tools  
SOUL: Special education & oversight (352k), meeting costs  
Food Services & Transit: v Safety  
Sanctuary: Client health education  
Advance Peace: Staff training and wellness  
Local Conservation Corps: Memberships dues, corpsmember recognition

**BOARD OF COMMISSIONERS MEETING**

<b>Date:</b> March 17, 2025	<b>Program:</b> Human Resources
<b>Agenda Item #:</b> 12	<b>Director:</b> N/A
<b>Subject:</b> Job Description Update	<b>Officer:</b> Brian Angus

**Recommended Action**

Interim Chief Executive Officer recommends approval to remove all Diversity, Equity, and Inclusion (DEI) related verbiage from all agency job descriptions in compliance with the recent Executive Order signed by the President.

**Background**

This item was presented during the March 13, 2025, Human Resources/Pension Committee meeting. The committee approved the inclusion of AB 1207 Mandated Reporter Certification within the first three days of employment for all Head Start job descriptions and decided to present the exclusion of Diversity, Equity, and Inclusion (DEI) from all agency job descriptions to the full Board for approval.

In accordance with the Executive Order issued by the President on January 20, 2025, the agency must ensure all job descriptions align with the new federal directives. As part of this compliance measure, all references to DEI-related language will be removed from agency job descriptions while maintaining the agency’s commitment to fair and inclusive hiring practices in accordance with applicable laws.

**Fiscal Impact**

There is no anticipated fiscal impact associated with this action.

**Conclusion**

If the Board approves, agency staff will proceed with updating all job descriptions to remove DEI-related language, ensuring full compliance with the Executive Order.



<b>Job Title:</b>	Account Clerk III	
<b>Alignment:</b>	Account Clerk III	
<b>Program:</b>	Head Start 0 to 5	
<b>Reports To:</b>	Finance Manager	
<b>FLSA Status:</b>	Non-Exempt	
<b>Grade:</b>	Yya/Agency Table Grade 5	
<b>Job Code:</b>	04342	<b>New/Revised:</b> 9/5/2023/3/4/25

**SUPERVISORY RESPONSIBILITIES**

None

**SUMMARY**

Responsible for computing, recording and verifying data used in maintaining accounting records for the Head Start 0 to 5 Program under the direction of the Finance Manager.

**DUTIES AND RESPONSIBILITIES**

Reads, compiles, sorts and inputs financial information and documentation needed by the Head Start 0 to 5 Program.

Works with spreadsheet software and computerized accounting systems (ex: Financial Edge, Excel Spreadsheets import and export) and similar application apps. Uses Microsoft Office software to enter and merge data from documents and forms to various databases and spreadsheets.

Prepares reports of data entry and reviews for accuracy. Reports to include in-kind, project coding and ensure compliance.

Reviews and corrects all fiscal-related errors on Head Start 0 to 5 financial documents.

Accurately reviews, processes, files and maintains records related to Head Start 0 to 5 staff mileage, reimbursements and Save Mart receipts.

Assist in monitoring all Head Start 0 to 5 fiscal activity-budget items/accounts, accounts payable systems, contracts, parent involvement funds, etc. within COUPA.

Assists in maintaining purchase order system consistent with agency accounting procedures. Ensures that all invoices for Head Start 0 to 5 are processed timely and all discrepancies researched and corrected within COUPA.

Assists in researching accounts for proper payments, changes and statements; adjusting accounts and balancing, resolving or reconciling discrepancies between payments, receipts or accounts.

Models professionalism for staff, parents, children, clients, and community members. Promotes a collaborative environment within the service areas, program, and agency.

Adheres to the American with Disabilities Act (ADA-2010) which prohibits discriminatory actions toward children and/or adult with disabilities. In particular, children with disabilities are enrolled in the classroom as mandated by Federal Law.

**Fresno EOC Job Description**

Account Clerk III (04342), Head Start 0 to 5

~~Actively encourages and embraces diversity.~~

Maintains strict compliance with universal precautions.

Maintains confidentiality of records and information on Head Start 0 to 5 staff, children and families.

Travels for agency business using reliable transportation.

Maintains regular attendance and punctuality.

Works evenings and weekends as required.

Performs other duties as assigned.

**QUALIFICATIONS**

To perform this job successfully; an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

**EDUCATION:**

High School Diploma or GED.

**EXPERIENCE:**

Three (3) years of account clerk related experience required.

**OTHER REQUIREMENTS:**

Proficient in Microsoft Office Suites and related business software.

Operate a ten key calculator to perform mathematical operations.

Effective presentation, written and verbal communication skills.

Maintain a valid California driver's license, reliable transportation and adequate auto insurance as required by State law. Proof of insurance will be required.

Physical examination, TB screening clearance and signed federal criminal record declaration are required within 7 days after employment.

Pass required reference checks and fingerprint clearance under Title 22 regulations: Department of Justice/FBI, Criminal Record Statement Child Abuse Central Index (CACI) and background investigation as needed prior to employment.

Obtain a valid AB 1207 Mandated Reporter Certification within the first three (3) days of employment.

~~Obtain a valid AB 1207 Mandated Reporter Certification prior to first day of employment.~~

Completion of Preventative Health & Safety Training along with the Childcare Center Application Orientation Part II: Operations & Record Keeping required.

Pass and maintain Basic Pest Management in a Child Care Settings annual certification as required by the California Healthy Schools Act (HSA).

**Fresno EOC Job Description**

Account Clerk III (04342), Head Start 0 to 5

Immunized against influenza (flu), pertussis (whooping cough) and measles. The influenza vaccination must be obtained annually during flu season, August 1<sup>st</sup> through December 1<sup>st</sup>. A person is exempt from the immunization requirements for the following circumstances:

1. The person submits a written statement from a licensed physical declaring that because of the person's physical condition or medical circumstances, the immunization is not safe.
2. The person submits a written statement from a licensed physician providing that the person has evidence of current immunity to pertussis (whooping cough) and/or measles.
3. The person submits in writing declaration that he or she has declined the influenza (flu) vaccination. This exemption only applies to the influenza (flu) vaccine.

Former Head Start 0 to 5 parents preferred.

**PHYSICAL DEMANDS**

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is regularly required to sit, use hands to finger, handle, or feel, and talk and hear. The employee frequently is required to stand, walk, and reach with hands and arms. The employee is occasionally required to stoop, kneel, crouch, or crawl. The employee must regularly lift and/or move up to 10 pounds, frequently lift and/or move up to 25 pounds and occasionally lift and/or move up to 50 pounds. Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception and ability to adjust focus.

**WORK ENVIRONMENT**

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

In a general office environment, while performing the duties of this job, the employee is occasionally exposed to outside weather conditions. The noise level in the work environment is usually moderate.

**Note:** The statements herein are intended to describe the general nature and level of work being performed, but are not to be seen as a complete list of responsibilities, duties, and skills required. Also, they do not establish a contract for employment and are subject to change at the discretion of Fresno EOC.

Program Approval: _____	ID #: _____	Human Resources: _____	ID #: _____
Date: _____		Date: _____	

<b>For Head Start Use Only</b>
<b>Revised and approved by CWPC Personnel Committee /CWPC</b>
[9/5/23][3/4/25]



**Job Title:** Administrative Assistant  
**Program:** Head Start 0 to 5  
**Reports To:** Head Start Director 0 to 5  
**FLSA Status:** Non-Exempt  
**Grade:** Aza  
**Job Code:** 04251

**Revised:** 06/17/20203/4/25

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**SUPERVISORY RESPONSIBILITIES**

Assigned office staff as needed.

**SUMMARY**

Perform multiple tasks and a variety of highly responsible and complex support under the direction of the Head Start Director 0 to 5.

Assist in the fulfillment of the Agency's vision, "For Those We Serve," by empowering individuals who thrive as healthy, self-sufficient and contributing members of our communities.

**DUTIES AND RESPONSIBILITIES/ESSENTIAL FUNCTIONS**

Composes correspondence, reports and other documents; prepares and distributes meeting materials.

Schedules Head Start Director 0 to 5's meetings; sends notices and prepares meeting materials as well as meeting minutes.

Schedules and coordinates internal meetings as requested, including arranging all necessary logistics.

Maintains confidentiality of records and information on Early Head Start/Head Start staff, children and families.

Analyze situations carefully and adopt effective courses of action.

Manages and maintains travel schedules and arrangements for Head Start Director 0 to 5. Assists in arranging travel aspects for the Head Start 0 to 5 as needed.

Provides extensive phone management and effective telephone interaction skills necessary for screening calls and directing calls. Fields questions and/or direct inquiries when Head Start Director 0 to 5 is unavailable.

Assists the Head Start Director 0 to 5 in preparation of presentation materials.

Establishes and maintains complex and extensive paper and electronic filing systems.

Operates the necessary office equipment (printers, copiers, fax machine, etc).

Prioritizes and manages multiple projects simultaneously, and follows through on issues in a timely manner. Assists with agency events and fundraisers.

**Fresno EOC Job Description**

Administrative Assistant (04251), Head Start

Brings concerns/problems/issues to the attention of the Head Start Director 0 to 5 in a timely manner.

Promotes a team environment and provides work direction and guidance as needed.

Assists Head Start 0 to 5 management with special projects.

Maintains coordination of Head Start Director 0 to 5's calendar and daily agenda and schedules meetings accordingly.

Sorts, prioritizes mail and routes appropriately.

Maintains/logs all incoming and outgoing personnel paperwork, contracts, terminations, agreements, MOU's, etc. for Director/Officer approval; manages the programs' approval documents to/from the Head Start Director 0 to 5.

Maintains departmental/programs calendars/lists.

Assists Head Start 0 to 5 Office with multiline phone coverage and greeting of guests/clients/staff.

Travels for agency business using personal transportation.

Maintains regular attendance and punctuality.

Works evenings and weekends as required.

Performs other duties as assigned.

**QUALIFICATIONS**

To execute this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

**EDUCATION:**

High school diploma or GED.

Successful completion of an Administrative Assistant training course.

College level course work with emphasis in public administration.

**EXPERIENCE:**

Any combination of equivalent experience and education that would provide the required knowledge, skills, and abilities. Equivalent experience may be demonstrated with 5 years of increasingly responsible administrative support experience with at least two years reporting directly to management level supervisor.

Two years administrative experience in a public, non-profit or community relations organization.

Two years of supervisory experience preferred.

**Fresno EOC Job Description**

Administrative Assistant (04251), Head Start

**OTHER QUALIFICATIONS:**

Proficient in Microsoft Office Suite and related business software.

Knowledge of Head Start Performance Standards, philosophy and mission desirable.

Effective presentation, written and verbal communication skills.

Efficient office methods, procedures, equipment, and business letter writing. Compose correspondence independently.

Knowledge of record keeping compliance, principles and procedures.

Principles of supervision, training and performance evaluation.

Ability to handle multiple tasks and assignments under heavy time constraints.

Effectively present information and respond to questions from groups of managers, clients, or the general public.

Display strong interpersonal relationship skills,

Work cooperatively with other programs, agency officials, and outside agencies. Interpret and apply administrative departmental policies, laws, and rules.

Willing to work non-traditional hours and days to meet the needs of this position.

Maintain a valid California driver's license, reliable transportation, adequate auto insurance as required by State law, and insurability by agency carrier for those driving agency vehicles.

Pass required fingerprint clearance under Title 22 regulations, background investigation as needed, acceptable criminal record statement, Department of Justice, child abuse index clearance and reference checks are required prior to employment.

Physical examination, TB screening clearance and signed federal criminal record declaration are required within 7 days after employment.

Obtain a valid AB 1207 Mandated Reporter Certification within the first three (3) days of employment.

~~Obtain a valid AB 1207 Mandated Reporter Certification prior to first day of employment.~~

Pass and maintain Basic Pest Management in a Child Care Settings annual certification as required by the California Healthy Schools Act (HSA).

Attend and pass the Family Development Credentialing Program within 18 months of employment.

Immunized against influenza (flu), pertussis (whooping cough) and measles. The influenza vaccination must be obtained annually during flu season, August 1<sup>st</sup> through December 1<sup>st</sup>. A person is exempt from the immunization requirements for the following circumstances:

1. The person submits a written statement from a licensed physical declaring that because of the person's physical condition or medical circumstances, the immunization is not safe.
2. The person submits a written statement from a licensed physician providing that the person has evidence of current immunity to pertussis (whooping cough) and/or measles.
3. The person submits in writing declaration that he or she has declined the influenza (flu) vaccination. This exemption only applies to the influenza (flu) vaccine.

**Fresno EOC Job Description**

Administrative Assistant (04251), Head Start

Former Early Head Start/Head Start parents preferred.

Employment in Head Start (0-5) is contingent upon approval of the County-Wide Policy Council (CWPC).

**PHYSICAL DEMANDS**

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is regularly required to sit; use hands to finger, handle, or feel; and talk or hear. The employee frequently is required to stand, walk, and reach with hands and arms. The employee is occasionally required to stoop, kneel, crouch, or crawl. The employee must regularly lift and/or move up to 20 pounds, and occasionally lift and/or move up to 50 pounds. Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception, and ability to adjust focus.

**WORK ENVIRONMENT**

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is occasionally exposed to wet and/or humid conditions, moving mechanical parts, and outside weather conditions. The noise level in the work environment is usually moderate.

**Note:** The statements herein are intended to describe the general nature and level of work being performed, but are not to be seen as a complete list of responsibilities, duties, and skills required. Also, they do not establish a contract for employment and are subject to change at the discretion of Fresno EOC.

Program Approval: _____	ID #: _____	Human Resources: _____	ID #: _____
Date: _____		Date: _____	

<b>For Head Start Use Only</b>
Revised and approved by CWPC Personnel Committee/CWPC
[6/17/20] [3/4/25]

~~(ADMIN ASST 2025) rev eg 02/24/25 - JOB DESCRIPTIONS (APPROVED BY CWPC 2025)-~~

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~~(ADMINISTRATIVE ASSISTANT 2020) - rev jt/eg 06/22/20 - JOB DESCRIPTIONS (APPROVED BY CWPC 2020)-~~



**Job Title:** Braided Funding Coordinator  
**Program:** Head Start 0 to 5  
**Reports To:** Education Director  
**FLSA Status:** Exempt  
**Grade:** TBD  
**Job Code:** 04348

**Revised** 2/4/20253/4/25

**SUPERVISORY RESPONSIBILITIES**

Supervises California State Preschool Program (CSPP)/General Child Care Development (CTTR) Family Support Assistants

**SUMMARY**

Assists in the overall management, planning, organization, and implementation of all CSPP/ CCTR Head Start services. Assists in reviewing, compiling data and a variety of administrative duties. This position works closely with Education staff to ensure quality assurance and compliance with CSPP/CCTR and HS services.

Assist in the fulfillment of the Agency’s vision, “A strong Fresno County where people have resources to shape their future free from poverty.”

**DUTIES AND RESPONSIBILITIES/ESSENTIAL FUNCTIONS**

Assists in establishing and licensing centers in accordance with Head Start Program Performance Standards and Community Care Licensing Regulations.

Reviews and analyzes directives, reports and records related to the operation and delivery of services.

Evaluates practices and procedures as part of continued improvement plan and ongoing effort.

Responsible for attending orientation, in-service trainings, educational programs, conferences and workshops as assigned and/or required.

Collaborates with Early Childhood Education (ECE) Specialists in maintaining compliance with Head Start Program Performance Standards, State Licensing Regulations and State Preschool Regulations by monitoring, evaluating and submitting required documentation specific to CSPP, CCTR and Head Start

Supervises and provides input into purchasing of equipment and materials for sites.

Maintains an accurate and up-to-date record keeping system as deemed necessary for meeting program objectives for CSPP, CCTR and Head Start.

Prepares and submits accurate reports as required, such as Monthly Information Systems (MIS) reports, Fiscal reports specific to CSPP, CCTR Head Start.

Provides training and orientation of new staff as it pertains to CSPP and CCTR.

**Fresno EOC Job Description**

Braided Funding Coordinator, Head Start 0 to 5

Plans, conducts and participates in scheduled in-service training concerned with child development and early childhood education to improve teaching skills and increase knowledge of child growth and development.

Monitors CSPP/CCTR classrooms on a periodic basis to make observations and provides help and direction in the areas of curriculum, classroom organization, guidance, discipline and use of materials and equipment.

Participates in program planning/coordination with other Service Areas.

Develops yearly Education Plans incorporating recommendations from local Parent Education Committee.

Evaluates, develops and revises educational curriculum and forms periodically as required for CSPP/CCTR.

Travels to assigned Head Start 0 to 5 centers to communicate, monitor and visit each site periodically using a reliable vehicle.

Models professionalism for staff, parents, children, clients, and community members. Promotes a collaborative environment within the service areas, program, and agency.

Adheres to the American with Disabilities Act (ADA-2010) which prohibits discriminatory actions toward children and/or adult with disabilities. In particular, children with disabilities are enrolled in the classroom as mandated by Federal Law.

~~Actively encourages and embraces diversity.~~

Maintains strict compliance with universal precautions.

Maintains confidentiality of records and information on Head Start 0 to 5 staff, children and families.

Travels for agency business using reliable transportation.

Maintains regular attendance and punctuality.

Works evenings and weekends as required.

Performs other duties as assigned.

**QUALIFICATIONS**

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

**EDUCATION:**

Bachelor's degree in Early Childhood Education, Child Development or a related field required.

Program Director Permit from the State of California Credential Department, required.

### **Fresno EOC Job Description**

Braided Funding Coordinator, Head Start 0 to 5

#### **EXPERIENCE:**

Five (5) increasingly responsible experience working in Child Development or Child Care programs required.

Three (3) years direct supervisory experience required.

Two (2) years of budget development and/or fiscal management experience, required.

Experience working with Community Care Licensing, California State Preschool Program, Head Start Performance Standards and California Child Development Permit required.

#### **OTHER QUALIFICATIONS:**

California Community Care Licensing Regulations CSPP/CCTR Contracts.

Proficient in Microsoft Office Suites and related business software.

Effective presentation, written and verbal communication skills.

Bilingual in English and Spanish or other secondary language preferred based on the needs of the clients and the program.

Maintain a valid California driver's license, reliable transportation, adequate auto insurance as required by State law, and insurability by agency carrier for those driving agency vehicles.

Proof of insurance will be required.

Physical examination, TB screening clearance and signed federal criminal record declaration are required within 7 days after employment.

Pass required reference checks and fingerprint clearance under Title 22 regulations: Department of Justice/FBI, Criminal Record Statement Child Abuse Central Index (CACI) and background investigation as needed prior to employment.

Obtain a valid AB 1207 Mandated Reporter Certification within the first three (3) days of employment.

~~Obtain a valid AB 1207 Mandated Reporter Certification prior to first day of employment.~~

Completion of Preventative Health & Safety Training along with the Childcare Center Application Orientation Part II: Operations & Record Keeping required.

Pass and maintain Basic Pest Management in a Child Care Settings annual certification as required by the California Healthy Schools Act (HSA).

Immunized against influenza (flu), pertussis (whooping cough) and measles. The influenza vaccination must be obtained annually during flu season, August 1<sup>st</sup> through December 1<sup>st</sup>. A person is exempt from the immunization requirements for the following circumstances:

1. The person submits a written statement from a licensed physical declaring that because of the person's physical condition or medical circumstances, the immunization is not safe.
2. The person submits a written statement from a licensed physician providing that the person has evidence of current immunity to pertussis (whooping cough) and/or measles.
3. The person submits in writing declaration that he or she has declined the influenza (flu) vaccination. This exemption only applies to the influenza (flu) vaccine.

Former Head Start 0 to 5 parents preferred.

**Fresno EOC Job Description**

Braided Funding Coordinator, Head Start 0 to 5

**PHYSICAL DEMANDS**

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is regularly required to sit; use hands to finger, handle, or feel; and talk and hear. The employee frequently is required to stand, walk, and reach with hands and arms. The employee is occasionally required to stoop, kneel, crouch, or crawl. The employee must regularly lift and/or move up to 10 pounds, frequently lift and/or move up to 25 pounds, and occasionally lift and/or move up to 50 pounds. Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception, and ability to adjust focus.

**WORK ENVIRONMENT**

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is occasionally exposed to outside weather conditions. The noise level in the work environment is usually moderate.

**Note:** The statements herein are intended to describe the general nature and level of work being performed, but are not to be seen as a complete list of responsibilities, duties, and skills required. Also, they do not establish a contract for employment and are subject to change at the discretion of Fresno EOC.

Program Approval:	ID #: _____	Human Resources:	ID #: _____
	Date:		Date:

<b>For Head Start Use Only</b>
<b>Revised and approved by CWPC Personnel Committee/CWPC</b>
[10/11/24] [2/4/25] [3/4/25]

(CSPP BRAIDED FUNDING COORDINATOR 2025) rev eg 02/05/252/24/25

~ JOB DESCRIPTIONS (CWPC APPROVED 2025) ~



**Job Title:** Building Maintenance/Repairs Specialist  
**Program:** Head Start 0 to 5  
**Reports To:** Support Services Manager  
**FLSA Status:** Non-Exempt  
**Grade:** BE  
**Job Code:** 04277

**New/Revised:** 11/4/213/4/25

**SUPERVISORY RESPONSIBILITIES**

None.

**Limits of Authority:**

Able to implement with little supervision the standards mandated by Head Start Program Performance Standards.

**SUMMARY**

Assists the Support Services Manager in the implementation of the daily activities and services to support the Head Start 0 to 5 centers/satellite offices operation, especially in the areas of maintenance & repairs per the Head Start Program Performance Standards, philosophy and mission.

Assist in achieving the agency's vision, "For Those We Serve," by empowering individuals who thrive as healthy, self-sufficient and contributing members of our communities.

**DUTIES AND RESPONSIBILITIES/ESSENTIAL FUNCTIONS**

Electrical

1. Reads blueprints, diagrams, and related manufacturer's specifications.
2. Repairs and/or installs outlets, switches, minor electrical repairs, air conditioner/heating system, lights and electrical appliances.

Plumbing and Repair

1. Installs restroom equipment, sinks, water fountains, faucets, evaporative coolers, sprinkler heads, etc.

Skilled in finish carpentry

1. Builds or rebuilds simple items, i.e. building eaves, window replacements, cupboard hinges/shelves; trim molding, and refinishing of furniture.

Paint, Concrete and Masonry

1. Matches colors, repaints existing painted surfaces, and applies new paint as needed.
2. Cuts to fit and installs dry wall, do tape and texture finish work.
3. Mix and pours cement, repairs existing concrete.
4. Repairs or replaces floor or sink tile.
5. Paints rails & playground equipment at all Head Start 0 to 5 facilities as determined by quarterly facilities assessments.

## **Fresno EOC Job Description**

Building Maintenance/Repairs Specialist (04277), Head Start 0 to 5

### Roof

1. Makes non-structural minor roofing repairs.

### Fire Protection

1. Maintains fire detection systems and fire extinguishers to state requirements.

### Warehouse

1. Maintains in a clean and orderly fashion the contracted space for Head Start 0 to 5 at the Fresno EOC HS Warehouse.

### General

1. Maintains and repairs building fixtures, fences equipment including, but not limited to: locks, windows, doors, door closures, screens, blinds, gutters, drains and such furniture items as casters on chairs, drawers, file cabinets, etc.
2. Maintains current inventory of commonly-used hardware items and building materials.
3. Responds to maintenance requests at Head Start 0 to 5 sites.
4. Uses company vehicle and assorted equipment/tools to effectively perform duties. Ensures security and safety of all equipment.
5. Ensures all work includes proper clean-up and disposal of debris.
6. Drives company vehicle during regular and on call working hours.
7. Responds to emergency break-in and breakdowns, and assesses need for repairs.
8. Assists in set-up of new facilities per Community Care Licensing requirements.
9. Attends meetings, trainings and in-services as required.
10. Performs landscaping duties as needed.
11. Models professionalism for staff, parents, children, clients, and community members. Promotes a collaborative environment within the service areas, program, and agency.

Models professionalism for staff, parents, children, clients, and community members. Promotes a collaborative environment within the service areas, program, and agency.

~~Actively encourages and embraces diversity.~~

Adheres to the American With Disabilities Act (ADA-2010) which prohibits discriminatory actions toward children and/or adult with disabilities. In particular, children with disabilities are enrolled in the classroom as mandated by Federal Law.

Maintains strict compliance with universal health precautions including home visits, group socializations, and when administering first aid.

Maintains confidentiality of records and information on Head Start 0 to 5 staff, children and families.

Travels to all Head Start 0 to 5 centers/sites.

Travels for agency business using reliable transportation.

Maintains regular attendance and punctuality.

Works evenings and weekends as required.

Performs other duties as assigned.

## **Fresno EOC Job Description**

Building Maintenance/Repairs Specialist (04277), Head Start 0 to 5

### **QUALIFICATIONS**

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

#### **EDUCATION:**

High school graduate or GED.

Associate's Degree in Construction Management or related field.

Or

Certification from an accredited trade school required. (i.e: HVAC II or III, Sheet Metal)

Or

Five (5) years' related work experience in HVAC, Plumbing, Electrical, Remodeling will be accepted in lieu of Degree/Certification. Must complete a two (2) year HVAC or Electrical certification course within three (3) years of date of hire, required.

#### **EXPERIENCE:**

Three (3) years' work experience in the repair and maintenance of building, electrical, plumbing and mechanical equipment required.

#### **OTHER REQUIREMENTS:**

Proficient in Microsoft Office Suite and related business software.

Willing to work non-traditional hours and days to meet the needs of this position.

Ability to work well with preschool children/families and diverse population, and with contracted service providers and representatives of collaborating agencies.

Maintain a valid California driver's license, reliable transportation, adequate auto insurance as required by State law, and insurability by agency carrier for those driving agency vehicles. Proof of insurance will be required.

Pass required reference checks and fingerprint clearance under Title 22 regulations: Department of Justice/FBI, Criminal Record Statement Child Abuse Central Index (CACI) and background investigation as needed prior to employment.

Physical examination, TB screening clearance and signed federal criminal record declaration are required within 7 days after employment.

Obtain a valid AB 1207 Mandated Reporter Certification within the first three (3) days of employment.

~~Obtain a valid AB 1207 Mandated Reporter Certification prior to first day of employment.~~

Pass and maintain Basic Pest Management in a Child Care Settings annual certification as required by the California Healthy Schools Act (HSA).

Immunized against influenza (flu), pertussis (whooping cough) and measles. The influenza vaccination must be obtained annually during flu season, August 1 through December 1. A person is exempt from the immunization requirements for the following circumstances:

1. The person submits a written statement from a licensed physician declaring that because of the person's physical condition or medical circumstances, the immunization is not safe.
2. The person submits a written statement from a licensed physician providing that the person has evidence of current immunity to pertussis (whooping cough) and/or measles.

**Fresno EOC Job Description**

Building Maintenance/Repairs Specialist (04277), Head Start 0 to 5

- 3. The person submits in writing declaration that he or she has declined the influenza (flu) vaccination. This exemption only applies to the influenza (flu) vaccine.

Former Head Start 0 to 5 parents referred.

**PHYSICAL DEMANDS**

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is regularly required to sit; use hands to finger, handle, or feel; and talk and hear. The employee frequently is required to stand, walk, and reach with hands and arms. The employee is occasionally required to stoop, kneel, crouch, or crawl. The employee must regularly lift and/or move up to 10 pounds, frequently lift and/or move up to 25 pounds, and occasionally lift and/or move up to 50 pounds. Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception, and ability to adjust focus.

**WORK ENVIRONMENT**

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is occasionally exposed to outside weather conditions. The noise level in the work environment is usually moderate.

**Note:** The statements herein are intended to describe the general nature and level of work being performed, but are not to be seen as a complete list of responsibilities, duties, and skills required. Also, they do not establish a contract for employment and are subject to change at the discretion of Fresno EOC.

Requested by: _____ Date: _____	ID #: _____	Approved by Officer: _____ Date: _____	ID #: _____
Approved by Director: _____ Date: _____	ID #: _____	Human Resources: _____ Date: _____	ID #: _____

Program Approval: _____ Date: _____	ID #: _____	Human Resources: _____ Date: _____	ID #: _____
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For Head Start Use Only	
<b>Revised and approved by CWPC Personnel Committee /CWPC</b>	
[8/14/03] [3/25/09] [11/10/10][11/1/13;11/20/13] [8/14/14;8/20/14] [4/6/17; 4/19/17] [6/19/19] [3/4/25]	

(BLDG MAINT REPAIRS -SPECIALIST 2021-TRACKING2025) rev eg 11/04/2102/24/25 ~ JOB DESCRIPTIONS (APPROVED BY CWPC 20212025) ~



**Job Title:** Center Director I – V  
**Program:** Head Start  
**Reports To:** Early Childhood Education (ECE) Specialist  
**FLSA Status:** Non-Exempt  
**Grade:** BA  
**Job Code:** 04266, 04267, 04269, 04270, 04273

**Revised:** ~~2/19/2020~~3/4/25

**SUPERVISORY RESPONSIBILITIES**

Teachers (Teacher Assistants, Bus Drivers, Custodians, Food Services Assistants and Disabilities Assistants indirectly).

**Limits of Authority:**

Able to implement with little supervision the standards mandated by Head Start Program Performance Standards and Community Care Licensing.

**SUMMARY**

Overall responsibility for the operation of a Head Start center with six or more classes at a site that provides transportation services. Responsible for the coordination of entire center operations in accordance with Community Care Licensing and per Head Start Program Performance Standards, philosophy and mission.

Assist in achieving the agency’s vision, “For Those We Serve,” by empowering individuals who thrive as healthy, self-sufficient and contributing members of our communities.

**DUTIES AND RESPONSIBILITIES/ESSENTIAL FUNCTIONS**

Adult Supervision Responsibilities:

Directly supervises and evaluates teachers and supervises the evaluations of teacher assistants.

Conducts training and provides guidance/feedback to classroom staff relative to education service goals, objectives and operation.

Reviews teachers’ files and reports weekly to ensure that they are accurate and up-to-date.

Reviews teachers’ posted Weekly Activity Plans for developmental appropriateness and for compliance with the Fresno EOC Head Start curriculums.

Coordinates and monitors nutrition compliance and activities at the center.

Reviews and approves assigned staff’s time records/reports.

Administrative Responsibilities:

Regularly communicates and collaborates with Supervisor/ECE Specialist to ensure the delivery of quality services to children, families and the community.

Serves as a Bus Monitor as needed.

**Fresno EOC Job Description**

Center Director I – V (04266, 04267, 04269, 04270, 04273), Head Start

Coordinates work schedules with center staff to ensure that the office is staffed during the hours the center is officially open.

Coordinates the scheduling of site activities involving all Head Start program service areas including trainings, meetings, orientation etc.

Coordinates education staff's activities including staff meetings, scheduling work hours and assigning job tasks.

Ensures that classes are staffed to meet the necessary staff/child ratio mandated by Community Care Licensing and Head Start Program Performance Standards.

Coordinates with ECE Specialist in overseeing the implementation of the Head Start curriculum and training of teaching staff.

Organizes and maintains accurate records and appropriate files as mandated by Community Care Licensing and the Head Start program (reviews and maintains required Community Care Licensing personnel files).

Submits reports and evaluations as required in a timely manner.

Promotes parent engagement by attending parent and LPC meetings to share information and provide resources when appropriate.

Promotes parent/family engagement in various program activities, such as volunteering in the classroom, family/child home activities, attending program workshops and meetings, etc.

Coordinates with the Family/-Community Services staff in setting up personnel, budget, and other parent committees.

Responsible for maintaining a safe environment and for center security (LIC 610, evacuation/disaster drills, lockdowns, etc.).

Develops transportation routes, schedules, bus stops and maintains compliance with all rules and regulations governing the transportation of children in collaboration with Consolidated Transportation Service Agency (CTSA) and assigned bus driver.

Coordinates preparation and monitoring of site budget.

Orders and maintains adequate classroom, nutrition and maintenance supplies.

Attends and participates in Teacher/Center Director meetings, site meetings, case conferences, parent LPC meetings, and other meetings as required.

Schedules and conducts monthly education staff meetings and center safety meetings.

Adheres to the American With Disabilities Act (ADA-1992) which prohibits discriminatory actions towards children and/or adult with disabilities. In particular, children with disabilities are enrolled in the classroom as mandated by Federal Law.

Maintains confidentiality of records and information on Early Head Start/Head Start staff, children and families.

## **Fresno EOC Job Description**

Center Director I – V (04266, 04267, 04269, 04270, 04273), Head Start

### Classroom Support Responsibilities

Serves and substitutes in classrooms as needed to maintain required ratios, supervision, health and safety, etc.

Ensures that the center has a safe and healthy environment for children.

Monitors and observes classroom on a routine basis and provides written reports and guidance/feedback as required.

### CENTER DIRECTOR I:

Is responsible for Two (2) classes of 17-20 children per classroom.

Two (2) six (6) hour classes, two (2) Full Day/Full Year OR One (1) Full Day/Full Year and one (1) six (6) hour class.

### CENTER DIRECTOR II:

Is responsible for Three (3) classes of 17-20 children per classroom.

Three (3) six (6) hour classes, two (2) three in a half (3.5) hour classes and One (1) six (6) hour class OR Two (2) six (6) hour classes and one (1) Three in a half (3.5) class.

### CENTER DIRECTOR III:

Is responsible for Four (4) to Five (5) classes of 17-20 children per classroom.

Four (4) three in a half (3.5) hour classes, four (4) six (6) hour classes, Three (3) three in a half (3.5) classes and one (1) six (6) hour class.

- Any combination of four (4) to five (5) classes consisting of six (6) hour classes, three in a half (3.5) hour classes seven in a half (7.5) hour classes and Full Day/Full Year classes

### CENTER DIRECTOR IV:

Is responsible for six (6) to seven (7) classes of 17-20 children per classroom.

- Any combination of six (6) to seven (7) classes consisting of six (6) hour classes, three in a half (3.5) hour classes, seven in a half (7.5) hour classes and Full Day/Full Year classes

### CENTER DIRECTOR V:

Is responsible for nine (9) to twelve (12) classes of 17-20 children per classroom.

- Any combination of nine (9) to twelve (12) classes consisting of six (6) hour classes, three in a half (3.5) classes, seven in a half (7.5) hour classes and Full Day/Full Year classes.

### Other Responsibilities

Attends and participates in conferences, meetings and trainings, as required.

Models professionalism for staff, parents, children, clients, and community members. Promotes a collaborative environment within the service areas, program, and agency.

~~Actively encourages and embraces diversity.~~

Maintains strict compliance with universal precautions and when administering first aid.

Willing to work non-traditional hours and days to meet the needs of this position.

Maintains confidentiality of records and information on Early Head Start/Head Start staff, children and families.

Travels for agency business using personal transportation.

**Fresno EOC Job Description**

Center Director I – V (04266, 04267, 04269, 04270, 04273), Head Start

Maintains regular attendance and punctuality.

Works evenings and weekends as required.

Performs other duties as assigned.

**QUALIFICATIONS**

To execute this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

**EDUCATION:**

High school diploma or GED.

Bachelor's Degree in Child Development/Early Childhood Education or related field. Must include a minimum of 24 units in CD/ECE, 6 administration units and 2 adult supervision units.

**EXPERIENCE:****CENTER DIRECTOR I:**

Thirty-six (36) working months experience equivalent to that gained as a Fresno EOC Head Start Center Director I.

Thirty-six (36) working month's adult supervisory experience.

**CENTER DIRECTOR II:**

Forty-eight (48) working months experience equivalent to that gained as a Fresno EOC Head Start or Center Director I.

Forty-eight (48) working month's adult supervisory experience.

**CENTER DIRECTOR III:**

Sixty (60) working months experience equivalent to that gained as a Fresno EOC Head Start Center Director I.

Sixty (60) working month's adult supervisory experience.

**CENTER DIRECTOR IV AND V:**

Seventy-two (72) working months experience equivalent to that gained as a Fresno EOC Head Start Center Director I.

Seventy-two (72) working month's adult supervisory experience.

**OTHER QUALIFICATIONS:**

California Community Care Licensing Regulations

Proficient in Microsoft Office Suites and related business software (i.e. MS Office, Word, Excel etc.) and database software as needed. Ability to accurately type 40 words per minute.

Bilingual English/Spanish or other secondary language preferred based on the needs of the clients and the program.

**Fresno EOC Job Description**

Center Director I - V (04266, 04267, 04269, 04270, 04273), Head Start

Effective presentation, written and verbal communication skills.

Ability to work well with preschool children/families and diverse population, and with contracted service providers and representatives of collaborating agencies.

CPR and First Aid Certified.

Maintain a valid California driver's license, reliable transportation and adequate auto insurance as required by State law. Proof of insurance will be required.

Pass required reference checks and fingerprint clearance under Title 22 regulations: Department of Justice/FBI, Criminal Record Statement Child Abuse Central Index (CACI) and background investigation as needed prior to employment.

Physical examination, TB screening clearance and signed federal criminal record declaration are required within 7 days after employment.

Obtain a valid AB 1207 Mandated Reporter Certification within the first three (3) days of employment.

~~Obtain a valid AB 1207 Mandated Reporter Certification prior to first day of employment.~~

Pass and maintain Basic Pest Management in a Child Care Settings annual certification as required by the California Healthy Schools Act (HSA).

Attend and pass the Family Development Credentialing Program within 18 months of employment.

Immunized against influenza (flu), pertussis (whooping cough) and measles. The influenza vaccination must be obtained annually during flu season, August 1<sup>st</sup> through December 1<sup>st</sup>. A person is exempt from the immunization requirements for the following circumstances:

1. The person submits a written statement from a licensed physical declaring that because of the person's physical condition or medical circumstances, the immunization is not safe.
2. The person submits a written statement from a licensed physician providing that the person has evidence of current immunity to pertussis (whooping cough) and/or measles.
3. The person submits in writing declaration that he or she has declined the influenza (flu) vaccination. This exemption only applies to the influenza (flu) vaccine.

Former Early Head Start/Head Start parents preferred.

Employment in Head Start 0 to 5 is contingent upon approval of the County-Wide Policy Council (CWPC).

**PHYSICAL DEMANDS**

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is regularly required to sit; use hands to finger, handle, or feel; and talk or hear. The employee frequently is required to stand, walk, and reach with hands and arms. The employee is occasionally required to stoop, kneel, crouch, or crawl. The employee must regularly lift and/or move up to 10 pounds, frequently lift and/or move up to 25 pounds, and occasionally lift and/or move up to 50 pounds. Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception, and ability to adjust focus.

**Fresno EOC Job Description**

Center Director I – V (04266, 04267, 04269, 04270, 04273), Head Start

**WORK ENVIRONMENT**

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is occasionally exposed to outside weather conditions. The noise level in the work environment is usually moderate.

**Note:** The statements herein are intended to describe the general nature and level of work being performed, but are not to be seen as a complete list of responsibilities, duties, and skills required. Also, they do not establish a contract for employment and are subject to change at the discretion of Fresno EOC.

Requested by: _____ Date: _____	ID #: _____	Approved by Officer: _____ Date: _____	ID #: _____
Approved by Director: _____ Date: _____	ID #: _____	Human Resources: _____ Date: _____	ID #: _____

Program Approval: _____ Date: _____	ID #: _____	Human Resources: _____ Date: _____	ID #: _____
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<b>For Head Start Use Only</b>	
Revised and approved by CWPC Personnel Committee/CPWC	
[9/10/14;9/17/14] [7/15/16;7/20/16][2/19/20] [3/4/25]	

(CENTER DIRECTOR I-FO-V – 2020-III, IV 2025) rev eg 02/20/2002/24/25  
20202025)~

~JOB DESCRIPTION (APPROVED BY CWPC



**Job Title:** Communications Specialist II  
**Job Alignment:** Coordinator II  
**Program:** Head Start 0 to 5  
**Reports To:** Head Start Director/Marketing and Communications Director  
**FLSA Status:** Non-Exempt  
**Grade:** 10  
**Job Code:** 04258 **New/Revised:** 7/2/243/4/25

**SUPERVISORY RESPONSIBILITIES**

None.

**SUMMARY**

Under the general direction of the Head Start Director and Marketing and Communications Director, coordinates planning, development, and implementation of communications and community relations activities to support Fresno EOC Head Start 0 to 5 program. This includes developing and executing strategic social media and digital initiatives, including creating awareness campaigns and integrating media into the overall outreach strategies. This position focuses on written content creation.

Assist in the fulfillment of the Agency’s vision, “A strong Fresno County where people have resources to shape their future free from poverty.”

**DUTIES AND RESPONSIBILITIES/ESSENTIAL FUNCTIONS**

Coordinates planning, development, and implementation of marketing and public relations activities to support Fresno EOC Head Start 0 to 5 families and children. This includes developing and executing strategic social media and digital initiatives, including creating marketing campaigns and integrating media into the program’s overall marketing and outreach strategies.

Works with all Head Start 0 to 5 service area managers and in conjunction with the Head Start Director and Marketing and Communications Director to develop, assess and coordinate strategic, creative concepts and marketing plans that effectively increase the Head Start 0 to 5 Program’s public image in a cost-effective and innovative manner.

Advise and supports Head Start 0 to 5 service area managers related to marketing and promotional needs.

Provides education and outreach support in a strategic and planned manner, including community presentations or meetings.

Assists Service Area Managers with identifying and pursuing innovative communication and marketing opportunities.

Responsible for communicating all marketing campaigns and media relations to Head Start Director and Marketing and Communications Director to assure all campaigns, media relations and communications meet Fresno EOC guidelines.

Organizes, coordinates and oversees the marketing activities for the Head Start 0 to 5 Program. Develops public relations and marketing concepts to help enhance Head Start 0 to 5 Program’s internal and external

**Fresno EOC Job Description**

Communications Specialist II (04258), Head Start 0 to 5

communication efforts in accordance with Fresno EOC and Head Start Program Performance Standards directives.

Oversees and coordinates all outreach activities and functions performed, including direct supervision, strategizing, planning, development and implementation of outreach & fundraising activities to increase Head Start 0 to 5 participation rates, and secure alternate funding sources.

Seeks out compelling program stories through photos, words and video, creates public relations materials that effectively describes, promotes and enhances programs internal and external communication efforts to raise community awareness of the Head Start 0 to 5 program services.

Creates professional outreach and marketing materials including but not limited to: television and radio scripts, media advisories, annual required public service announcements, brochures, fact sheets, printed advertisements, newsletters and presentations.

Writes press releases, editorials, articles, web content, social media posts and email blasts and obtains approval for dissemination of information from Head Start Director and Marketing and Communications Director.

Increases outreach opportunities by researching, soliciting and visiting with media outlets.

Captures dynamic images that tell the stories of our programs and clients.

Develops impactful video content for social media, TV advertisements and funder needs.

Develops digital and print content for all communications needs.

Regularly posts relevant content on all designated social media outlets and tracks corresponding metrics.

Represents the Program and Agency at outreach activities and media events with the goal of increasing positive awareness of Head Start 0 to 5 Program Services.

Responds to public inquiries in a timely and effective manner.

Available in media/public relations crises as needed to make recommendations as to course of action.

Provides event coordination and outreach assistance.

Ensures proper branding identity throughout all communications and materials.

Assists in the development and implementation of special events and promotional activities.

Proofreads and revises communications as needed.

Participates in and spearheads special projects as assigned.

Collaborates with Fresno EOC, Head Start staff and outside agencies on assigned projects with strict deadlines and goals.

Makes recommendations to Head Start Director and Marketing and Communications Director to address any concerns with ongoing projects or communication pieces.

Establishes community connections that can help push forward program initiatives.

**Fresno EOC Job Description**

Communications Specialist II (04258), Head Start 0 to 5

Creates engaging, informational, presentations to be utilized by the programs as needed.

Translates communication materials into secondary language such as Spanish to serve client needs as required.

Participates in and leads presentations, orientations, meetings, conference calls, as directed.

Works with staff to use the intranet to increase internal communications, including event calendaring.

Works with program staff to write and acquire content for the web site, communicating with staff to edit/approve content.

Represents Fresno EOC Head Start 0 to 5 in a positive and professional manner at all times.

Ensures confidentiality of participants, clients, programs, employees, co-workers, the agency and other related information.

Complies with all agency, state, and federal policies, procedures, protocols, and regulations.

Actively engages in staff meetings.

Analyzes data and prepares reports on the effectiveness of promotional materials and efforts.

Models professionalism for staff, parents, children, clients, and community members. Promotes a collaborative environment within the service areas, program, and agency.

Travels on short notice for assignments between work locations within Agency service area and occasionally travels outside of Fresno County to attend meetings, conferences, participate in workshops, and conduct presentations.

Tracks projects and time spent.

~~Actively encourages and embraces diversity.~~

Adheres to the American with Disabilities Act (ADA-2010) which prohibits discriminatory actions toward children and/or adult with disabilities. In particular, children with disabilities are enrolled in the classroom as mandated by Federal Law.

Maintains strict compliance with universal precautions.

Maintains confidentiality of records and information on Head Start 0 to 5 staff, children and families.

Travels for agency business using personal transportation.

Maintains regular attendance and punctuality.

Works evenings and weekends as required.

Performs other duties as assigned.

**Fresno EOC Job Description**

Communications Specialist II (04258), Head Start 0 to 5

**QUALIFICATIONS**

To execute this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

**EDUCATION:**

Bachelor's degree in Mass Communication, Journalism, Marketing, Graphic/Web Design, related field, from an accredited college or university required. Additional work experience may substitute required education on a year-by-year basis.

**EXPERIENCE:**

Three (3) years of related journalism, marketing, communications, outreach, event planning, coordinating and managing projects in a fast paced, deadline-driven environment with limited supervision experience required.

Six (6) months professional social media (Facebook, Instagram) experience required.

One (1) Year of experience working with Fresno EOC Head Start 0 to 5 or other non-profit organization preferred.

**OTHER QUALIFICATIONS:**

Proficient in Microsoft Office Suite and related business software. Adobe Creative Suite knowledge preferred.

Ability to connect with, convince and elicit action from an audience.

Ability to multitask and prioritize workload.

Knowledge of administrative and clerical procedures and systems such as word processing, managing files and records, and other office procedures.

Bilingual in English and Spanish strongly preferred based on the needs of the clients and the agency.

Effective presentation and verbal communication skills.

Must possess strong written communication skills.

Self-starter, able to identify and complete projects to specifications on time and with limited supervision.

Ability to work and interact with diverse populations to develop and maintain supportive, respectful, and empowering relationships with families, co-workers, and the community.

Proven record of helping others and making a positive impact in our community.

Willing to work non-traditional hours and days to meet the needs of this position.

Maintain a valid California driver's license, reliable transportation, adequate auto insurance as required by State law, and insurability by agency carrier for those driving agency vehicles. Proof of insurance will be required.

Physical examination, TB screening clearance and signed federal criminal record declaration are required within 7 days after employment.

**Fresno EOC Job Description**

Communications Specialist II (04258), Head Start 0 to 5

Pass required reference checks and fingerprint clearance under Title 22 regulations: Department of Justice/FBI, Criminal Record Statement Child Abuse Central Index (CACI) and background investigation as needed prior to employment.

Obtain a valid AB 1207 Mandated Reporter Certification within the first three (3) days of employment.

~~Obtain a valid AB 1207 Mandated Reporter Certification prior to first day of employment.~~

Pass and maintain Basic Pest Management in a Child Care Settings annual certification as required by the California Healthy Schools Act (HSA).

Immunized against influenza (flu), pertussis (whooping cough) and measles. The influenza vaccination must be obtained annually during flu season, August 1<sup>st</sup> through December 1<sup>st</sup>. A person is exempt from the immunization requirements for the following circumstances:

1. The person submits a written statement from a licensed physical declaring that because of the person's physical condition or medical circumstances, the immunization is not safe.
2. The person submits a written statement from a licensed physician providing that the person has evidence of current immunity to pertussis (whooping cough) and/or measles.
3. The person submits in writing declaration that he or she has declined the influenza (flu) vaccination. This exemption only applies to the influenza (flu) vaccine.

Former Head Start 0 to 5 parents preferred.

**PHYSICAL DEMANDS**

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is regularly required to sit; use hands to finger, handle, or feel; and talk or hear. The employee frequently is required to stand, walk, and reach with hands and arms. The employee is occasionally required to stoop, kneel, crouch, or crawl. The employee must regularly lift and/or move up to 10 pounds, frequently lift and/or move up to 25 pounds, and occasionally lift and/or move up to 50 pounds. Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception, and ability to adjust focus.

**WORK ENVIRONMENT**

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is occasionally exposed to outside weather conditions. The noise level in the work environment is usually moderate.

**Note:** *The statements herein are intended to describe the general nature and level of work being performed, but are not to be seen as a complete list of responsibilities, duties, and skills required. Also, they do not establish a contract for employment and are subject to change at the discretion of Fresno EOC.*

Program Approval:	ID #: _____	Human Resources:	ID #: _____
	Date:		Date:

**Fresno EOC Job Description**

Communications Specialist II (04258), Head Start 0 to 5

<b>For Head Start Use Only</b>
<b>Revised and approved by CWPC Personnel Committee/CWPC</b>
[7/2/24] [3/4/25]

(COMMUNICATION SPECIALIST II (NEW) 20242025) rev eg 7/2/2402/24/25 -JOB DESCRIPTIONS (APPROVED BY CWPC 20242025) -



**Job Title:** Coordinator  
**Job Alignment:** Coordinator I  
**Program:** Food Services  
**Reports To:** Program Director  
**FLSA Status:** Non-Exempt  
**Grade:** 8  
**Job Code:** 02124

**New: ~~11/25/2024~~ Revised: 3/13/2025**

**SUMMARY**

Under general supervision of the assigned supervisor, the Coordinator is responsible for providing administrative and operational support within the designated program or department. Assisting in coordinating various tasks, projects, and initiatives to ensure smooth operations and efficient workflows.

Assist in the fulfillment of the Agency’s vision, “A strong Fresno County where people have resources to shape their future free from poverty.”

**DUTIES AND RESPONSIBILITIES/ESSENTIAL FUNCTIONS**

Oversees the coordination of administrative services across services, ensuring consistency in policies, procedures, and performance standards among staff.

Researches, plans, develops, implements, and evaluates goals, objectives, standards, forms, department policies, and procedures in accordance with program and agency standards.

Responds to inquiries from clients and agency partners.

Creates menus and temperature sheets as required for food deliveries.

Communicates food order and delivery needs to staff.

Oversees route scheduling to ensure efficiency and route coverage.

Tracks food counts into appropriate databases.

Ensures compliance with regulatory requirements related to program processes and devises strategies to meet mandated performance standards of the agency.

Designs and delivers trainings programs for program staff and supervisors, covering new procedures and responsibilities.

Leads special projects such as clients and employee focus groups and customer/employee surveys to enhance program awareness, assessment of new procedures, and report preparation.

Collaborates with program management and other agency departments to identify priorities and implement operational processes that meet the Agencies’ mission and community needs.

## **Fresno EOC Job Description**

Coordinator (02124), Food Services

~~Actively grow and enhance a culture of diversity, equity and inclusion at each site. Work with Fresno EOC's diversity and inclusion staff to establish unique and supportive initiatives to enhance the total Agency experience.~~

As needed, designs support materials such as training manuals, posters and client satisfaction surveys.

Ensure confidentiality of clients and program information, including employee information.

Comply with all Agency, state, and federal policies, procedures, protocols, and regulations.

Engages actively in staff meetings and represents program in a professional manner. Communicates in a professional and effective manner; develops and maintains effective working relationships with clinic staff and others.

Maintains a friendly and professional atmosphere. Represents Fresno EOC in a positive and professional manner at all times.

Attends training and meetings pertaining to program needs or professional development.

Demonstrates outstanding customer service and maintains confidentiality at all times.

Operate office machines such as photocopiers and scanners, fax machines, multiple phone lines and voice mail systems, and personal computers.

Travels for agency business using reliable transportation.

Maintains regular attendance and punctuality.

Works evenings and weekends as required.

Performs other duties as assigned.

### **KNOWLEDGE, SKILLS, AND ABILITIES**

Proficient in Microsoft Office Suite and related business software.

Effective presentation, written and verbal communication skills.

Bilingual in English and Spanish or other secondary language preferred based on the needs of clients and the program.

Willing to work non-traditional hours and days to meet the needs of this position.

Maintain a valid California driver's license, reliable transportation, adequate auto insurance as required by State law, and insurability by agency carrier for those driving agency vehicles.

### **QUALIFICATIONS**

Successful execution of this job necessitates satisfactory performance of each essential duty, with requirements reflecting the necessary knowledge, skills, and abilities, with a high school diploma or GED required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Education: Associate degree or college coursework in related field is preferred.

**Fresno EOC Job Description**

Coordinator (02124), Food Services

Experience: One (1) year of related experience is required.

**PHYSICAL DEMANDS**

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is regularly required to sit; use hands and fingers to handle or feel; and talk or hear. The employee frequently is required to stand, walk, and reach with hands and arms. The employee is occasionally required to stoop, kneel, crouch, or crawl. The employee must regularly lift and/or move up to 10 pounds, frequently lift and/or move up to 25 pounds, and occasionally lift and/or move up to 50 pounds. Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception, and ability to adjust focus.

**WORK ENVIRONMENT**

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is occasionally exposed to outside weather conditions. The noise level in the work environment is usually moderate.

**Note:** *The statements herein are intended to describe the general nature and level of work being performed but are not to be seen as a complete list of responsibilities, duties, and skills required. Also, they do not establish a contract for employment and are subject to change at the discretion of Fresno EOC.*

Program Approval: ID #: _____	Human Resources: ID #: _____
Date: _____	Date: _____



**Job Title:** WIC Program Director  
**Program:** Women, Infants and Children (WIC)  
**Reports To:** Program Officer  
**FLSA Status:** Exempt  
**Grade:** WE16.0  
**Job Code:** 01161

**Revised:** 2/27/2024

**SUPERVISORY RESPONSIBILITIES**

Provides direct supervision of WIC Assistant Director, Marketing and Local Vendor Liaison Coordinator, Community Outreach Specialist, RD Manager-Breastfeeding Services, RD Coordinator-Nutrition Education and Training, Program Assistant, and other staff as assigned.

**SUMMARY**

Provides overall administration on budgetary, contractual, and personnel aspects of the WIC Program.

Assist in the fulfillment of the Agency’s vision, “For Those We Serve,” by empowering individuals who thrive as healthy, self-sufficient and contributing members of our communities.

**DUTIES AND RESPONSIBILITIES/ESSENTIAL FUNCTIONS**

Responsible for supervising assigned staff, interns and volunteers; recruitment, performance management and other personnel processes.

Abides by, embraces and integrates established Core Values into everyday interactions within the work environment including interaction with co-workers, as well as WIC participants, as defined within the Employee Standards of Excellence.

Meets regularly with staff to ensure compliance with all policies, procedures, protocols, and regulations.

Ensures WIC Program is providing nutrition education, issuing supplemental foods, supporting breastfeeding, and making health referrals for all eligible participants.

Monitors operational details for all sites including productivity, scheduling, staffing, and quality improvement.

Oversees growth of WIC Program to meet needs of participants including development of innovative methods to provide value added services.

Reviews and make recommendations for rental agreements and subcontracts for opening of new WIC sites.

Develops Memorandums of Understanding and other agreements with community providers to expand delivery of WIC services.

Guides implementation of technology initiatives such as Videoconferencing, Autodialer, Web Information System Exchange, Doxy.me and Electronic Benefits Transfer.

Manages activities related to outreach, marketing, and public relations with the goal of optimizing WIC Program participation.

## **Fresno EOC Job Description**

WIC Program Director (01161), Women, Infants and Children

Supervises nutrition education activities and submission of annual Nutrition Services Plan.

Directs all aspects of WIC Program contract including funding applications, procurements, invoices, amendments, allowable costs, Authority-to-Spend letters, Report of Actual Expenditures, audits, and reimbursements.

Promotes an organizational philosophy that understands, values, and supports ~~diversity and inclusion in its~~ workforce and utilizes it as a path towards greater impact in the communities the agency serves.

Develops approved program budget in consultation with accounting staff and Chief Programs Officer.

Prepares program for biannual program evaluations (Program Monitor Visits) and submit corrective action plan for any required action findings.

Maintains accurate and current personnel documents on all employees including copies of state/professional certifications and required training logs.

Monitors caseload benchmarks and ensure program is meeting state-mandated caseload requirements.

Supports customer service and wellness projects.

Composes grant proposals as additional revenue sources for special projects.

Approves revisions to the Fresno EOC WIC Program Operations manual.

Completes Weekly Activity and other reports as required.

Advocates for the WIC Program through community partnerships and collaborations.

Participates in Fresno EOC leadership activities such as workgroups, agency tours, and board meetings/retreats as WIC Program representative.

Promotes breastfeeding practices in all interactions.

Ensures confidentiality of participant, program, and employee information.

Complies with all agency, state, and federal policies, procedures, protocols, and regulations.

Travels between work locations within Fresno County and occasionally travel outside of Fresno County to attend conferences, participate in workgroups, and conduct presentations.

Engages actively in staff meetings and represent program in a professional manner.

Serves as part of WIC Administrative Team to make managerial decisions and provide visionary leadership to optimize the program.

Travels for agency business using reliable transportation.

Performs other duties as assigned.

**Fresno EOC Job Description**

WIC Program Director (01161), Women, Infants and Children

**QUALIFICATIONS**

To execute this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

**EDUCATION:**

Bachelor's degree in dietetics or related field required. Master's degree in nutrition, business administration or public health preferred.

**EXPERIENCE:**

Four years of experience in a WIC Program or other public health program required.

Three years of supervisory experience required.

Three years of experience in training and development required.

Three years of experience using Microsoft Office programs and mainframe data entry software preferred

**OTHER QUALIFICATIONS:**

Possess and maintain credential as a Registered Dietitian/Nutritionist by the Commission on Dietetic Registration of the American Dietetic Association required.

Ability to provide outstanding customer service in everyday interactions.

Ability to communicate in a professional and effective manner.

Ability to work independently on multiple tasks.

Ability to make sensitive and complex management decisions.

Proficient in Microsoft Office Suite and related business software.

Effective presentation, written and verbal communication skills.

Willing to work non-traditional hours and days to meet the needs of this position.

Maintain a valid California driver's license, reliable transportation, adequate auto insurance as required by State law, and insurability by agency carrier for those driving agency vehicles.

**PHYSICAL DEMANDS**

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is regularly required to sit; use hands and fingers to handle or feel; and talk or hear. The employee frequently is required to stand, walk, and reach with hands and arms. The employee is occasionally required to stoop, kneel, crouch, or crawl. The employee must regularly lift and/or move up to 10 pounds, frequently lift and/or move up to 25 pounds, and occasionally lift and/or move up to 50 pounds. Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception, and ability to adjust focus.

**Fresno EOC Job Description**

WIC Program Director (01161), Women, Infants and Children

**WORK ENVIRONMENT**

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is occasionally exposed to outside weather conditions. The employee is occasionally exposed to fumes or airborne particles. The noise level in the work environment is usually moderate.

**Note:** *The statements herein are intended to describe the general nature and level of work being performed, but are not to be seen as a complete list of responsibilities, duties, and skills required. Also, they do not establish a contract for employment and are subject to change at the discretion of Fresno EOC.*

Program Approval: _____ Date: _____	ID #: _____	Human Resources: _____ Date: _____	ID #: _____
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**BOARD OF COMMISSIONERS MEETING**

<b>Date:</b> March 17, 2025	<b>Program:</b> N/A
<b>Agenda Item #:</b> 13	<b>Director:</b> N/A
<b>Subject:</b> Real Estate Report	<b>Officer:</b> Brian Angus

**Recommended Action**

The information presented below is intended to keep the Board apprised on the agency’s real estate holdings.

**Background**

The below real estate summary provides an overview of the properties owned by the agency.

Properties	Perceived FMV	Indebtedness	# of Locations
<b>Major</b>	<b>\$67,334,126</b>	<b>\$300,000</b>	<b>16</b>
Executive	\$30,638,492		2
Head Start	\$6,658,681		2
Health Services	\$1,221,060	\$300,000	1
Kitchen	\$2,683,581		1
LCC	\$8,915,648		4
Sanctuary	\$10,622,625		3
Transit	\$2,833,350		2
VAC	\$3,760,689		1
<b>Minor</b>	<b>\$15,840,093</b>		<b>59</b>
Head Start	\$15,840,093		47
Health	\$0		1
LCC	\$0		1
Sanctuary	\$0		6
WIC	\$0		4
<b>Grand Total</b>	<b>\$83,174,219</b>	<b>\$300,000</b>	<b>75</b>

**Fiscal Impact**

There is no anticipated fiscal impact associated with this action.

**Conclusion**

This item is for informational purposes only.



March 17, 2025

## INTERIM CEO REPORT

### **Transit Services - Accident Free**

Since January 2025, Fresno EOC Transit Services has provided 25,539 rides over 145,515 accident-free miles to date, demonstrating our commitment to safety, efficiency, and reliable service. This milestone reinforces our dedication to protecting passengers, reducing costs, and maintaining operational excellence, and highlights the scale and impact of Fresno EOC Transit Services. It demonstrates the ability to manage high-volume operations effectively. National transit statistics often show accidents per 100,000 miles, and maintaining zero accidents at this mileage level sets Fresno EOC apart, emphasizing a strong safety culture and adherence to best practices

### **School of Unlimited Learning Blood Drive**

On February 21, 2025, Fresno EOC SOUL hosted the 2nd Annual Dr. Charles R. Drew Community Blood Drive in honor of Black History Month. Recognizing Dr. Charles R. Drew, the "Father of Blood Banking," the event showcased his pivotal advancements in blood storage and transfusion. Community members came together to promote equitable blood donation and support patients in the valley.

### **The Cookout: Black History Month Celebration Recap**

On February 28, 2025, Fresno EOC hosted The Cookout, an immersive culinary, culture, and art experience celebrating Black History Month. Nearly 120 staff attended, engaging with staff vendors and local Black-owned businesses while enjoying a vibrant showcase of Black heritage. A highlight of the event was Commissioner Jimi Rodgers' quilt display, honoring the deep historical and cultural significance of quilting in African American traditions. With careful planning and strong community participation, we successfully executed this meaningful celebration under our \$4,000 budget, reinforcing Fresno EOC's commitment to cultural appreciation and staff engagement.

### **Employee Appreciation Day**

On March 7, 2025, Fresno EOC employees celebrated National Employee Appreciation Day to recognize and thank employees for their contributions.

### **State Vehicle Repairs:**

On March 7, 2025, Fresno EOC Transit was notified of their acceptance to become a state vendor for vehicle repairs. This allows Fresno EOC to generate additional revenue while providing cost-effective maintenance services for government fleets. This opportunity strengthens EOC's financial sustainability and reinvests funds back into community programs and services. We will be able to accept vehicles on March 21, 2025.

### **Head Start 0 to 5 All Staff In-Service "Blossoming with Staff Wellness"**

On March 14<sup>th</sup> Fresno EOC Head Start 0 to 5 had their All-Staff In-Service at the Clovis Veterans Memorial District. Head Start 0 to 5, recognizes that the well-being of their staff is integral to their success. Their upcoming In-Service “Blossoming with Staff Wellness” is designed to promote a culture of health and wellness within their organization. This event aims to provide employees with valuable resources, support, and strategies to enhance their physical, mental, and emotional well-being.

### **Sanctuary Homeless Services - National Safe Place Week**

In March, we celebrate National Safe Place Week (March 16-22). Fresno EOC Sanctuary and Support Services in partnership with National Safe Place Network, will host activities to recognize local businesses, community organizations, youth service agencies, and volunteers that are part of the Safe Place program and work for the safety and well-being of at-risk youth and young adults.

The following activities will take place:

- On March 17<sup>th</sup>, Pastries with partners to thank them for their partnership
- On March 18<sup>th</sup>, New Partner Orientation - Community organizations and businesses will have the opportunity to learn about the Safe Place Program and sign up to be a new partner
- On March 19<sup>th</sup>, Safe Place Partner Recognition to highlight community partner and the amazing work they are doing to assist youth and young adults.
- On March 20<sup>th</sup>, Safe Place Partner Annual Training to go over any new procedures and discuss best practices.
- On March 21<sup>st</sup>, Wear Yellow Day, to encourage everyone to wear yellow to show support for the programs.

### **Agency Bus Tour for Fresno County Department of Public Health**

On March 21, 2025, Fresno EOC will host an agency tour for the Fresno County Department of Public Health offering them a firsthand look at programs such as Sanctuary and Support Services, SOUL, and Head Start. The tour provided an opportunity to meet staff, witness the impact of our work, and build meaningful connections.

### **Valley Apprenticeship Connection (VAC) Graduation**

Valley Apprenticeship Connections celebrated its first cohort of students graduating from the Construction Pre-Apprenticeship Program on March 28, 2025, for year 2025. Students completed their 12- week pre-apprenticeship program to become the future workforce in the construction industry.

### **2026-2027 Community Action Plan Public Hearing**

Fresno EOC’s Public Hearing on the Community Action Plan (CAP) is taking place on Tuesday, April 1st at 5:30 pm at Fresno EOC Head Start Franklin. Fresno EOC has drafted a bi-annual CAP. The Draft CAP includes information about our community’s population, service needs, and community plans aligned with the Community Services Block Grant (CSBG).

## Board of Commissioners Meeting Schedule Discussion

Month	Board	SOUL Board	Executive As Necessary	Finance	Audit	PP&E	HR/Pension	Bylaws	Head Start	Foster Grandparent	Local Conservation Corps	Sanctuary	SOUL
Time	5:30 PM	5:30 PM	5:30 PM	5:00 PM	12:00 PM	12:00 PM	12:00 PM	4:15 PM	6:00 PM	10:00 AM	12:00 PM	11:00 AM	8:30 AM
January	27	27							7				
February	24	24		19	4 & 27				4		19		4
March	17			12		12	13	13	4	28			11
April	21			*2		**16	7		1			17	8
May	19	19		14		14		19	6		21		20
June	-			11		11	2		3				
July	-			9		9			1			17	
August	18			13			4	18			20		
September	15	15		10	4	10				26			
October	20			8		8	6					16	
November	17			12		12		17			19		
December	15	15		10	4	10	1						