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Board Cover Memorandum

To Board of Education

From Kyla Johnson-Trammell, Superintendent
Sondra Aguilera, Chief Academic Officer

Meeting Date June 11, 2025

Subject Expanded Learning Programs After School Program Master Contract 2025-2028 with East Bay Agency for Children

Ask of the Board ☒ Approve After School Master Contract
☐ Ratify Services Agreement

Services *Vendor will serve as lead agency for program coordination, academic intervention, homework support, student supervision and a variety of enrichment services, as described in the Master Contract, for the seven OUSD school sites listed in Exhibit A.*

Term Start Date: 7/1/25 End Date: 7/31/28

Not-To-Exceed Amount \$10,231,345.56

Competitively Bid Yes

If the Service Agreement was not competitively bid and the not-to-exceed amount is more than \$96,700, list the exception(s) that applies (requires Legal review/approval and may require a resolution): [Exception]

In-Kind Contributions *District staff monitor budgets and grant compliance requirements. District provides space and Custodial Services for after school programs.*

Funding Source(s) *Resource 6010 – After School Education and Safety (ASES) Program in the amount of \$1,831,345.56; Resource 2600 – Expanded Learning Opportunities Program (ELO-P) in the amount of \$8,400,000.00*

Background *The After School Education and Safety (ASES) Program is the result of the*

2002 voter approved initiative, Proposition 49. This proposition amended California Education Code 8482 to expand and rename the former Before and After School Learning and Safe Neighborhood Partnerships Program. The ASES Program funds the establishment of local after school education and enrichment programs. These programs are created through partnerships between schools and local community resources to provide literacy, academic enrichment, and safe constructive alternatives for students in Kindergarten through ninth grade. The ASES program is defined within the language of SB 638 and Education Code (EC) sections 8482 and 8484.6.

The general purpose of the 21st Century Community Learning Centers (21st CCLC) program is to establish or expand community learning centers that provide students with academic enrichment opportunities along with activities designed to complement the students' regular academic program. California Education Code section 8421 further defines the purpose of the 21st Century High School After School Safety and Enrichment for Teens (ASSETS) program as (1) creating incentives for establishing locally driven after school enrichment programs that partner schools and communities to provide academic support and safe, constructive alternatives for high school pupils in the hours after the regular school day, and (2) assisting pupils in passing the high school exit examination for public school programs.

The Expanded Learning Opportunities Program (ELO-P) provides funding for afterschool and summer school enrichment programs for transitional kindergarten through sixth grade. "Expanded learning" means before school, after school, summer, or intersession learning programs that focus on developing the academic, social, emotional, and physical needs and interests of pupils through hands-on, engaging learning experiences. It is the intent of the Legislature that expanded learning programs are pupil-centered, results driven, include community partners, and complement, but do not replicate, learning activities in the regular school day and school year.

This agency has demonstrated experience and capacity in serving in the after school lead agency role. This organization successfully met all of the requirements of OUSD's Request for Qualifications process for issuance of contracts for after school programs and has been approved as a qualified lead agency partner by the OUSD Expanded Learning Office. The school Principal and their team have selected this agency from a list of approved lead agency partners.

Attachment(s)

- Expanded Learning Programs After School Program Master Contract 2025-2028 with East Bay Agency for Children
- Request for Proposal #24-148ExLO and Vendor Bid Materials

**Expanded Learning Programs
After School Program Master Contract 2025-2028
Between Oakland Unified School District and**

East Bay Agency for Children

1. **Intent.** This Master Contract establishes the Oakland Unified School District's ("OUSD") intent, contingent upon OUSD's receipt of California Department of Education and/or U.S. Department of Education after-school grant funds, to contract with East Bay Agency for Children ("AGENCY") to serve as the lead agency to provide after-school and/or summer educational programs and to serve a sufficient number of students and run services for a sufficient number of days to earn the core grant allocation of funding at the OUSD school sites identified in the Scope of Work(s) to be incorporated into this Master Contract by reference. A summary of Agency after school programs to be offered during the school year ("SUMMARY") is attached hereto as Exhibit A. Summer programs will be selected through a Scope of Work at a later date, based on OUSD needs, site availability, and subject to Board approval. Identification of summer programs is anticipated in February of each year and after-school providers will be assigned to OUSD schools to facilitate summer programming.
2. **Scope of Work.** The Scope of Work consists of the approved Annual Budget Tool and Annual Expanded Learning Opportunity Program Planning Tool, templates of which are attached hereto as Exhibit B. There shall be a Scope of Work for each separate school site served by AGENCY. The term of the Scope of Work shall not exceed one year. OUSD and AGENCY shall ensure that a Scope of Work is executed for each identified school site no later than 30 days prior to the date on which services under that Scope of Work are scheduled to begin. By approving this Master Contract, and the Scope of Work templates and Summary attached hereto as Exhibits A and B, the OUSD Board of Education ("BOARD") delegates to the Executive Director of Community Schools and Student Services ("CSSS Executive Director") the authority to approve and amend individual Scopes of Work for after school programs during the school year without further Board action required. Any Scopes of Work or amendments exceeding the approved amounts in the SUMMARY require Board approval.
3. These services will be funded by one or more of the following grants:
 - California Department of Education ("CDE") After School Education and Safety Program ("ASES")
 - US Department of Education 21st Century Community Learning Centers (21st CCLC)
 - US Department of Education 21st Century High School After School Safety and Enrichment for Teens ("ASSETS")
 - Expanded Learning Opportunities - Programs ("ELO-P")
 - Oakland Fund for Children and Youth - This Master Contract will also outline services provided on OUSD school grounds through the Oakland Fund for Children and Youth ("OFCY") After-School Initiative funds that shall be utilized as matching funds to CDE ASES and 21st CCLC funds.
 - Private grants
4. **Term of Master Contract.** The term of this Master Contract shall be July 1, 2025, through July 31, 2028.
5. **Termination and Suspension.**
 - 5.1. **Termination for convenience by OUSD.** The BOARD may at any time terminate this MOU or any Scope of Work entered into pursuant to Section 2 of this MOU for any or no reason upon not less than five (5) days written notice to AGENCY. OUSD shall compensate AGENCY for services satisfactorily provided through the date of termination. The OUSD After Schools Program shall also annually review the AGENCY's performance and bring recommendations to terminate the AGENCY to the Board.

5.2. **Termination for cause by OUSD.** In addition, OUSD may terminate this MOU or any Scope of Work entered for cause should AGENCY fail to perform any part of this MOU. Upon approval by OUSD legal counsel, the OUSD Superintendent or an OUSD Chief or Deputy may issue the termination notice without approval by the BOARD, in which case this Agreement would terminate upon ratification of the termination by the BOARD or three (3) days after the notice was provided, whichever is later, unless the condition or violation ceases or satisfactory arrangements for the correction are made. If OUSD's cost of procuring services from another contractor exceeds the cost of providing the services pursuant to this MOU, AGENCY shall pay the additional cost for the services through the end of the Term identified in Section 3.

5.3. In the event of termination or suspension, AGENCY must, upon request, follow all transition protocols and actively participate in the transition process, attend all transition meetings, promptly turn in all keys and key fobs, transfer custody of all records, and inventory of all after-school supplies.

5.4. **Average Daily Attendance Requirement.** In the event, an AGENCY fails to achieve 86 percent of their annual attendance target in any given calendar year (EC Section 8483.7[a][1][D]), AGENCY will be placed on probation from (January-May). If AGENCY is unable to meet compliance deliverables to improve ADA, AGENCY's contract will be assessed to determine capacity to continue serving as the expanded learning provider at the school site.

July-Dec: Capacity building, site work to increase ADA compliance

Jan-May: Assessment Period, sites will review ADA to comply with 86% ADA requirements. Sites that fall below expectations, tier 2 supports will be implemented.

Aug-Dec: Intensive Supports, sites falling below 86% ADA, intensive tier3 supports will be implemented.

Jan-May: Transition

5.5. **Suspension.** If OUSD, at its sole discretion, develops health and/or safety concerns related to the AGENCY's provision of services, then the CSSS Executive Director may, upon approval by OUSD legal counsel, issue a notice to AGENCY to suspend the Agreement or Scope of Work, in which case AGENCY shall stop providing services under the Agreement until further notice from OUSD. OUSD shall compensate AGENCY for services satisfactorily provided through the date of suspension. During the period of suspension, OUSD may procure services from another agency.

5.6. **No Premature Termination by AGENCY.** AGENCY hereby certifies that it is willing and able to provide required services for the full term of the MOU. AGENCY will not be permitted to unilaterally terminate the MOU or cease providing required services prior to completing the full term unless OUSD approves any change. In the event AGENCY ceases to provide required services prior to the end of the MOU term, OUSD may secure the required services from another contractor. If OUSD's cost of procuring services from another contractor exceeds the cost of providing the services pursuant to this MOU, or OUSD is unable to secure required services from another contractor, AGENCY shall pay any additional cost through the end of the term identified in Section 4. If OUSD suffers any loss of funding or other program consequences attributable to AGENCY's premature termination, AGENCY shall pay any additional cost in addition to any damages otherwise due under this MOU.

5.7. Alignment with OUSD's initiatives: (Creating Joyful Spaces) - Complaints, safety, lack of inclusion. (compromises district initiatives) _moving from approved to conditional. What does High Quality look like. Observations look like?

6. **Compensation.** Contingent on OUSD receipt of California Department of Education and/or U.S. Department of Education after-school grant funds and subject to grant funding levels, the ASES, 21st

CCLC, and ELO-P grant award amount for the school sites listed above, funding projection is based on three-year grant totals for each school site identified in Exhibit A. The three-year not-to-exceed amount for this Master Contract is \$ 10,231,345.56. AGENCY shall be entitled to compensation from these funds in accordance with the following terms and conditions:

6.1.Total Compensation. Subject to the provisions of 6.2 Positive Attendance and the provisions of 6.3 Administrative Fee and subject to AGENCY compliance with Master Contract requirements, AGENCY shall receive the amount of the grant award less OUSD's administrative fees and other site costs agreed to by the Site Administrator and AGENCY. Funding will be contingent on CDE grant allocations. Penalties may be assessed or payments withheld for non-compliance, including but not limited to Master Contract requirements, accurate attendance reporting, fiscal invoicing, full participation at OUSD required meetings, training, and in continuous quality improvement efforts. Falsification of attendance or any compliance documents will result in the termination of the contract.

6.2.Positive Attendance. Payment for services rendered related to the ASES, 21st CCLC, ASSETS, and ELO-P grants shall be based on actual student attendance rates (\$10.18 a day per student through ASES, 21st CCLC, ASSETS, and ELO-P.), not estimates, as those programs are "positive attendance based." OUSD reserves the right to modify the annual core allocation based on reported attendance. In the event that payments made to AGENCY exceed the reported attendance for the Core grant, the AGENCY will return payments to OUSD at the rate of \$10.18 a day for ASES, 21st CCLC, ASSETS, and ELO-P per student. Documentation of attendance must be submitted through the OUSD's Aeries student information system in order for invoices for payment of services for the ASES, 21st CCLC, ASSETS, and ELO-P grants to be processed. Attendance is due by the 10th day of the following month. In the event that any school site at which AGENCY has agreed to provide programming is closed for any emergency reason (including but not limited to reasons related to COVID-19), and AGENCY provides programming remotely pursuant to Section 7.4.5 of this MOU, AGENCY shall calculate attendance based on student participation in AGENCY's remote programming.

6.2.1. Reconciliation Process for Positive Attendance Based Grant Funds. OUSD will adjust the payment of the "positive attendance based" grants based on a quarterly review of monthly invoices and attendance for services rendered related to the ASES, 21ST CCLC (Core Grant), ASSETS, and ELO-P for any adjustments resulting from the reconciliation of the attendance reports for that quarter's months. The attendance reconciliation process will assess the program's performance with respect to the required compliance with the grant mandated attendance rates. Based on the review, financial adjustments of an additional payment or withholding will be made. Any remaining balance(s) will be forwarded to AGENCY or OUSD. Any adjustment required in excess of the withholding will necessitate additional adjustments to future invoices and payments.

6.2.2. Administrative Charges and Reconciliation. The reconciliation process for positive attendance-based grants must factor in the subtraction of administrative and other OUSD central charges, as outlined in section 6.3, from any grant amounts earned through attendance (OUSD indirect, custodial, evaluation, and After School Programs Office administrative and training/technical assistance fees).

6.3.OUSD Administrative Fees. OUSD shall charge and withhold up to 14% from the overall ASES, ELO-P, and 21st Century grant awards for central indirect, administrative, custodial, evaluation, and direct service training and technical assistance.

6.4.AGENCY Administrative Fees. AGENCY understands and agrees that it may not charge more than 5% of the total contract amount as administrative fees and that its administrative fees must be set at an appropriate dollar amount to keep the ASES, 21st CCLC, ASSETS, and 10% ELO-P grants within the grant-mandated allowable 15% for total indirect/administrative costs. The agency administrative fees charged to the ASES, ELO-P, and 21st CCLC grants must be used for direct administrative costs and cannot be used for agency indirect costs. Direct administrative

costs consist of expenditures for administrative activities that provide a direct benefit to the ASES, 21st CCLC, ASSETS, and ELO-P programs. Indirect costs consist of expenditures for administrative activities necessary for the general operation of the agency, but that cannot be tied to the ASES, 21st CCLC, ASSETS, and ELO-P programs.

6.5. Program Budget. The grant will remain as part of the site budget. Funds will be encumbered from the site budget on behalf of AGENCY for each school year during the term of this Agreement and will not exceed the budget reflected in Exhibit B for each Scope of Work.

6.6. Site Coordinator. (Per EC Section 8483.9(c)), the cost of a program Site Coordinator may be included as direct service provided that at least 85 percent of the Site Coordinator's time is spent at the program site.

6.7. Modifications to Budget. Any modifications to the approved grant budget must be approved by OUSD and AGENCY, before expenditures of funds for modified line items are authorized. Except as expressly set forth herein, OUSD shall not be liable to AGENCY for any costs or expenses paid or incurred by AGENCY in performing services for OUSD. The granting of any payment by OUSD, or the receipt thereof by AGENCY, shall in no way lessen the liability of AGENCY to correct unsatisfactory work, although the unsatisfactory character of that work may not have been apparent or detected at the time a payment was made. Work, that does not conform to the requirements of this Agreement, may be rejected by OUSD and in that case must be replaced by AGENCY without delay.

6.8. Program Fees. The intent of the ASES, 21st CCLC, ASSETS, and ELO-P programs is to establish local programs that offer academic assistance and enrichment for students in need of such services regardless of their ability to pay. Though it is not against the rules to charge fees for participation in programs, the CA Department of Education discourages it because it could exclude students in need from attending and taking advantage of the after-school program. Fees should not create a barrier to participation in the after-school program. After-school services must be equally accessible to all students targeted for services regardless of their ability to pay. Programs that propose to charge fees may not prohibit any family from participating based on their inability to pay and must offer a sliding scale of fees and scholarships for those who could not otherwise afford to participate. Any income collected from fees must be used to fund program activities specified in the grant application. AGENCY shall do full accounting of fees collected, and documentation shall be kept for 5 years for auditing purposes. If AGENCY decides to charge fees, this decision shall be made collaboratively with the Site Administrator, and AGENCY shall work collaboratively with the Site Administrator and parent leaders to develop an appropriate program fee structure for the school community. The fee structure must be identified within the Scope of Work approved by both parties prior to charging any program fees. AGENCY shall provide the OUSD After School Programs Office with additional documentation upon request, to ensure grant compliance. Programs that charge program fees will waive or reduce these fees for students eligible for free or reduced-priced meals. Programs cannot charge fees if the child is a homeless youth, as defined by the federal McKinney-Vento Homeless Assistance Act (42 U.S.C. Sec.1143a), newcomers (refugee, asylee, and unaccompanied minor), or if the child is in foster care. Any site receiving 21st Century Community Learning Center (CCLC) and ASSETS must report all fees collected (i.e., registration fees, family fees, application fees, etc.) to the OUSD After-School Program Office for CDE reporting. (EC 8482.6)

7. Services. AGENCY will serve as the lead agency at the OUSD school sites identified in the annual Scope of Work, will be responsible for operations and management of the ASES, 21st CCLC, ASSETS, ELO-P, OFCY, and private grants contracted to AGENCY by OUSD for fiscal years 2025-2026- through 2027-2028. This shall include the following required activities:

7.1. Student Outcomes. AGENCY shall achieve the student outcomes described in the grant application narrative and articulated in documents from the program evaluation team, both of which are incorporated herein. AGENCY agrees to develop school specific outcomes, as defined

in partnership with the principal. AGENCY recognizes that the principal is the chief decision maker for after-school and summer programs, and ensures that school site objectives are met. (EC 8483.3[c][5], 8483.3[c][6])

7.2.Alignment with Single Plan for Student Achievement (“Site Plan”). AGENCY will ensure the after-school program aligns with objectives of OUSD and OUSD school sites identified in the “School Site List and Annual Grant Amounts” attached hereto as Exhibit A which are designed to ensure the success of students as articulated in the Site Plan(s). AGENCY will work in partnership with the school principal(s) to ensure that the program components are aligned with and complement OUSD standards and school site curriculum. (EC 8483.3[c][5], 8483.3[c][6])

7.3.Alignment with LCAP. AGENCY will ensure the after-school program aligns with objectives LCAP Goal 2: Focal student groups demonstrate accelerated growth to close our equity gap and should be supportive of other LCAP goals, as identified in the Annual Expanded Learning Opportunity Program Planning Tool within the Scope of Work. (EC8483.3[c][6])

7.4. Continuous Quality Improvement (CQI). AGENCY must fully engage in continuous quality improvement (CQI) processes and complete the following steps of the CQI cycle each year, and timely submit corresponding CQI deliverables to the After School Programs Office:

- beginning of year self-assessment using Truth, Hope, Change, Curiosity tool
- planning with data (using self-assessment and other program data as available)
- development of a quality action plan with SMART goals for program improvement
- progress check for program quality e.g. quality coaching

The CQI cycle is intended to be a collaborative process involving program staff and can include other stakeholders (ie. youth leaders, school partners, parents, and other community partners).

Agency staff (Site Coordinators and other agency staff) are also required to participate in any OUSD sponsored CQI training provided by the OUSD After School Programs Office.

7.5.Oversight. AGENCY will provide oversight, fiscal management, payroll services, technical assistance, and facilitation of collaboration with other service providers. Agency must ensure compliance with ASES and 21st CCLC and ASSETS, and ELO-P funding guideline requirements and follow OUSD after-school policies and procedures. This includes compliance with OUSD staffing requirements and policies including No Child Left Behind and other legislative mandates. OUSD’s Expanded Learning Office will monitor all compliance requirements and provide regular supervision of sites at its discretion. AGENCY will provide all necessary documents within 48 hours of written request by OUSD.

7.6.Enrollment. At each OUSD school site identified in the “School Site List and Annual Grant Amounts” attached hereto as Exhibit A, and for which there is a Scope of Work, AGENCY will enroll sufficient number of students and run services for a sufficient number of days to earn the full core grant allocation of funding.

7.7.Program Requirements

7.7.1. Program Hours. The program shall be offered Monday through Friday, every regular school day annually (EC Section 8483[a][1]), commencing immediately upon the conclusion of the regular school day, operating a minimum of 15 hours/week, and until 6:00 pm daily.(EC 8483[a][1]), EC Section 8483[a][1][A][i]). Instructional activities must include a balance of both academic, enrichment/recreation, and physical components (EC Section 8483.3[c][5]). ELO-P funding can be used to support intercession programming and before-school care. AGENCY will ensure expanded learning programs commence at full capacity on the first day of school and conclude on the last day of school.

- 7.7.2. **Program Days.** The program shall be offered a minimum of 177 - 180 days during the 2025–2026 through the 2027-2028 school years (EC Section 8483[a][1]). AGENCY will close the ASES, 21st CCLC, ASSETS, and ELO-P program(s) no more than a maximum of 3 days in each of the 2025-2026 through the 2027-2028 school years for staff professional development, as permitted by Education Code. Programs that receive 21st CCLC Supplemental or ELO-P grant funds or private funding for summer shall additionally operate a sufficient number of days and hours in the summer, on weekends, and during intercession in the manner prescribed by the grant legislation and/or funder, in order to meet attendance goals required by the CA Department of Education and/or the funder. AGENCY can not utilize ASES/21stCCLC/ASSETS/ELO-P professional development days during the first week of school.
- 7.7.3. **Program Staffing.** AGENCY agrees to ensure each school site is fully staffed (lead agency staff and/or subcontractors) and able to provide comprehensive programming to 86% of the grants ADA requirement commencing on the first day of school and continuing through the last day. AGENCY will ensure staff are clearly identifiable. Site coordinator salary is considered direct service and the Site coordinator must be on campus at least 85% of the time (8483.9[c]). AGENCY will provide staff with training and development (EC Section 8483.3[c][4]) to ensure high quality programming. Selection of the Site Coordinator is subject to the approval of the school site principal (EC Section 8483.4)
- 7.7.4. **Program Components.** AGENCY agrees to provide programming that supports the guidelines as outlined in the ASES, 21st CCLC, ASSETS, and ELO-P grants for students identified at each of the schools listed in the “School Site List and Annual Grant Amounts” attached hereto Exhibit A. AGENCY acknowledges and agrees to provide programming consistent with grant guidelines understanding that:
- **Educational and Literacy.** An educational and literacy element that must provide tutoring and/or homework assistance designed to help students meet state standards in one or more of the following core academic subjects: reading/language arts, mathematics, history and social studies, or science. A broad range of activities may be implemented based on local student needs and interests. (EC 8482.3[c][1][A], 8482.3[f][6], 8483.3[c][1])
 - **Enrichment.** The enrichment element must offer an array of additional services, programs and activities that reinforce and complement the school's academic program. Enrichment may include but is not limited to arts, youth development, leadership, recreation, sports, music, career awareness, college interest, service learning, and other youth development activities based upon student needs and interests. (EC 8482.3[c][1][B], 8482.3[f][6], 8483.3[c][2]) All programs must offer both enrichment and recreation/physical fitness activities as core components of the after-school program, and summer program if summer program is provided. (EC 8483.3[c][7])
 - **Family Literacy Services.** AGENCY shall assess the need for family literacy services among adult family members of the students to be served by the program. All programs will, at a minimum, either refer families to existing services or coordinate with local service providers to deliver literacy and educational development services. (EC Section 8482.3[c][1][A])
 - **Equitable Access Programming.** AGENCY shall include a component for students at all schools site receiving Equitable Access funding to support full access to program components.
 - **Supplemental and Summer Services.** In all programs receiving 21st CCLC Supplemental and/or ELO-P grant funds or private funding for summer, AGENCY will provide educational and enrichment programming in the summer, on weekends, and/or during intercessions. A broad range of activities may be implemented based on local student needs and interests, and district guidelines for summer programming. If summer services will be added, a separate Scope of Work will reflect the summer scope, summer budget and any changes in location as to summer services to be provided.
 - **Elementary and Middle School Sports League Activities.**
All programs participating in the Middle School Sports League must include those activities in their Program Planning tool and Program Schedule. Middle School Sports League activities, including but not limited to on and off-site practices and games, are subject to the field trip

policy high-risk field trip activities requirements provided in this agreement. All sports participants and volunteers must have on file a completed Elementary and Middle School Sports Release of Liability and Assumption of Risk prior to participation. The Elementary and Middle School Sports Release of Liability and Assumption of Risk template will be provided to the AGENCY by OUSD prior to the beginning of each school year.

- **Tk-6 school sites that receive ELO Program** funding are required to offer the ELO Program to all TK/K-6 classroom-based pupils and provide program access to any TK/K-6 classroom-based pupils upon parent/guardian request. (46120(d)(1)(B) or 46120(d)(4)). TK is not optional and is included in the requirement because TK is operated as a program within Kindergarten.

7.7.4.1. **Super Snacks/Snack/Supper/Beverages:** AGENCY shall meet Federal and State meal and snack requirements (8482.3[d][1], 8482.3[d][2], 8483.3[c][8]) and all meals and snacks must be provided by OUSD Nutrition Services department. Nutrition Services shall:

7.7.4.1.1. Provide meals and beverages that meet State and Federal standards;

7.7.4.1.2. Provide the number of meals and beverages requested by AGENCY unless/until Nutrition Services determines that AGENCY's participation is lower than the super snack/snack/meal/beverage count provided by the AGENCY, in which case, the number will be adjusted;

7.7.4.1.3. Provide all supplies including utensils, napkins, forks, required;

7.7.4.1.4. Support compliance by AGENCY with required State and Federal administrative requirements;

7.7.4.1.5. Provide annual training to AGENCY.

7.7.4.2. Each AGENCY participating in the Nutrition Services super snack/snacks/supper/beverage program shall:

7.7.4.2.1. Attend annual training. In the event that the person responsible for super snack or snack distribution changes, AGENCY will make arrangements with Nutrition Services for training of new employees or representative of the AGENCY;

7.7.4.2.2. Complete After School Super Snack, Snack, and Supper Menu Production Worksheets (MPW) on a daily basis;

7.7.4.2.3. Ensure meal count is accurate;

7.7.4.2.4. Submit completed MPW to cafeteria staff by the next business day;

7.7.4.2.5. Return leftovers to the cafeteria;

7.7.4.2.6. Ensure that only students are served and receive food from the program;

7.7.4.2.7. Ensure that meals are not removed from campus

7.7.4.2.8. Immediately report to OUSD Site Coordinator and Nutrition Services any concerns related to food safety or food contamination

7.7.4.3. AGENCY will be billed at the rates immediately below, for meals by Nutrition Services under the following conditions.

7.7.4.3.1. MPW not completed and submitted by the next business day;

7.7.4.3.2. Super Snacks and Snacks are ordered and not picked up

7.7.4.4. In addition to any applicable liability associated with audit findings. AGENCY will be charged OUSD's current meal costs that OUSD is unable to claim due to AGENCY's failure to comply with program requirements: The current costs for the 2024-2025 school year are below; these amounts may change throughout the life of the agreement.

7.7.4.4.1. Super Snack: \$3.66

7.7.4.4.2. Supper: \$3.66

7.7.4.5. AGENCY will be liable for audit findings and/or assessments (See Section 12 below) that are attributable to AGENCY's failure to comply with the rules and regulations of the Nutrition Services program, including liability if reimbursement is denied Nutrition Services because of AGENCY's failure to comply with program requirements.

7.7.4.6. In accordance with guidance provided by the California Department of Education, in the event that the school site at which AGENCY has agreed to provide programming is closed for any emergency reason (including but not limited to reasons related to COVID-19), OUSD may fulfill its above-described obligations to provide after-school meals, snacks, and/or beverages through a "grab-and-go" meal distribution program, in which case AGENCY shall not be responsible for distributing after-school meals, snacks, and/or beverages.

7.7.5. **Staff Ratio.** The staff to youth ratio shall not exceed 1:20 for elementary, middle, and high school programs, with no more than 20 youth for each qualified, adult staff supervisor. TK-K programs must operate on a 1:10 staff to youth ratio. (EC Section 8483.4)

7.7.6. **Remote Provision of Services.** In the event that the school site at which AGENCY has agreed to provide programming is closed for any emergency reason (including but not limited to reasons related to COVID-19), AGENCY shall provide programming remotely, rather than in-person at the school site.

7.8. **Data Collection.** AGENCY will work with OUSD to collect and analyze data on student enrollment, student attendance, student academic performance, student satisfaction, and parent satisfaction. This includes, but is not limited to:

7.8.1. **Accountability Reports.** AGENCY will provide OUSD with the following set of program accountability reports:

- Financial reports
- Activity reports
- Attendance reports
- Outcomes reports: behavioral and academic
- Staff qualifications

7.8.2. **Attendance Reports.** AGENCY will provide OUSD with attendance reports using the OUSD/OFCY attendance systems and maintain required attendance records utilizing the OUSD/OFCY attendance systems, including completion of mandatory monthly reports. Original written documentation of all daily attendance records, including all daily sign in/out sheets, will be maintained by Agency for 5 years following the termination of this Agreement for auditing purposes. (EC 8482.3[f][10][A], 8484[a][1][A])

7.8.3. **Use of Enrollment Process.** AGENCY will use OUSD online and paper After School Program Parent Permission packet, including early release waiver, for all after-school participants. Forms will be provided to AGENCY by OUSD prior to the beginning of each school year. AGENCY will seek approval from the OUSD After School Programs Office for any modifications to the OUSD enrollment packet, in advance of distribution.

7.9. **Maintain a Clean, Safe, and Secure Environment.** AGENCY shall maintain clean, safe, and secure program environments for staff and students in conjunction with OUSD guidelines.

AGENCY, as they view necessary, will initiate and establish additional cleanliness, safety, supervision, training, and security policies and protocols sufficient to ensure staff, student, and family member safety. (EC 8483.3[c][3])

7.10. AGENCY shall register with and maintain current information within OUSD's Community Partners Database, unless OUSD communicates to AGENCY in writing otherwise, based on OUSD's determination that the services are not related to community schools outcomes. If/when agency programs and school sites change (mid-year or subsequent years), AGENCY shall promptly update the information in the database.

7.11. **Alignment of After School Safety Plan with School Site Comprehensive Safety Plan.** AGENCY will use the OUSD After School Program Emergency Plan template and work collaboratively with school site administrator(s) to complete and/or update and submit an annual after-school safety plan(s) by mid-October each year which aligns with and is part of each school site's comprehensive safety plan. AGENCY will seek approval from the OUSD After School Programs Office for any modifications to the OUSD template, in advance of distribution.

7.12. **AGENCY shall comply with all applicable California and Federal laws,** regulations, and ordinances. This includes, but is not limited to, compliance with the California Labor Code 6401.9 (Workplace Violence Prevention Plan Law), as well as any other laws related to labor, employment, safety, health, and environmental regulations. The AGENCY shall ensure that all activities and services conducted under this Agreement are in strict compliance with such laws and regulations. Any violation of these laws, regulations, or ordinances by the AGENCY or any of its employees, subcontractors, volunteers, or agents shall constitute a material breach of this Agreement.

7.12.1. **OAKLAND UNIFIED SCHOOL DISTRICT will not tolerate workplace violence** and is committed to maintaining a safe workplace for all employees, supervisors, managers, vendors, contractors, and visitors. The workplace is defined as any time or place when on School District business, at a School District sponsored event, or if the conduct has an impact on the workplace, regardless of where the conduct occurs. Prohibited actions include, but are not limited to, the following types of behaviors:

- Striking, punching, slapping, or assaulting another person
- Throwing or kicking objects
- Direct or implied threat to do harm to a person or to a property
- Threatening or intimidating communications or gestures
- Expression of a plan to hurt self/others
- Possession of a dangerous, deadly weapon (including imitation weapons) at the workplace, unless an employee has been authorized in advance
- Inappropriate behavior, statements, or actions that could reasonably be perceived as aggressive, threatening, or violent.

7.13. **Incident and Injury Reporting, Crisis Response and Training; Accident Insurance**

7.13.1. AGENCY will train staff and agents in required Incident and Injury Reporting and Crisis Response Protocols. All accidents or injuries to after-school program participants, visitors, or staff must be reported via email to OUSD's incident reporting email address identified in the Incident and Injury Reporting and Crisis Response Protocols by AGENCY staff within one business day of occurrence. OUSD will secure at its own expense limited OUSD student accident insurance coverage to assist in payment of eligible student medical expenses incurred by parent/guardians due to OUSD student accidents during the after-school program. This coverage will be secondary to any primary medical insurance for which student participants are eligible. After School Program staff will immediately refer parent/guardians seeking payment of medical expenses under student accident coverage to OUSD's designated accident insurance representative.

7.13.2. AGENCY will provide adaptive programming to support all OUSD students needs within **reasonable accommodations**. AGENCY will provide a welcoming environment to students who are physically, racially, ethnically, linguistically, and neurologically diverse to participate in expanded learning programs. Students with Individualized Education Programs (IEPs) or Section 504 Accommodation Plans (504s) are encouraged to enroll in expanded learning, including after-school programming. OUSD will assess and provide additional support to a school site to ensure reasonable accommodations are met.

7.14. **Meeting Participation.** AGENCY will participate in technical assistance, training, orientation, monthly meetings and other support and resource development activities provided by OUSD and collaborative partners in conducting program planning, implementation, and evaluation. These include required regular meetings with the school principal or other identified designee to ensure collaboration with the school vision. AGENCY staff will participate in meetings facilitated by the OUSD After School Programs Office to address program quality, program improvement and general troubleshooting

7.15. **AGENCY will ensure staff is trained by an OUSD nurse to provide emergency medication** for students with conditions such as asthma (albuterol inhaler), diabetes (glucagon, baqsimi (nasal spray)), severe allergies (Epi-pen), seizures (nayzilam, valtoco (nasal spray)), and any other condition where an emergency medication is prescribed which can be administered by trained staff in an emergency. This includes Non-emergency medication: ADHD medication, Benadryl, and Tylenol.

7.15.1.1. Epi-Pen Medication Overview:

- Epinephrine is the medication used in a severe allergic reaction. Epinephrine will open the airways and increase circulation.
- Pre-measured doses of the medication are placed into auto-injectors or EpiPens.
- It is safe to give epinephrine even if there is not a reaction.
- The sooner it is given; epinephrine is more likely to reduce the chance of death.
- Students given epinephrine must go to the hospital for observation.

7.15.2. **OUSD will be responsible via a School Nurse to monitor school district medication** administration practices for compliance with established policies and procedures. This will include providing training to assigned staff in the appropriate administration of medication aligned with the school district policy and procedure, and maintain student medication records confidentiality.

7.16. **Relationships.** AGENCY will maintain six essential collaborative relationships to ensure partnerships toward effective program implementation:

- Administration, faculty, and staff of each school site covered by this Master Contract (Exhibit A)
- OUSD After School Programs Office
- OUSD central administration departments
- Parents/Guardians
- Youth
- Community organizations and public agencies

7.17. **Licenses.** AGENCY shall obtain and keep in force all licenses, permits, and certificates necessary for the performance of this Agreement.

7.18. **Transportation of Students.** AGENCY will ensure student safety by ensuring a policy that requires staff to have the necessary insurance coverage under section 8.3.8 to drive students in their personal cars. In addition, AGENCY will need signed permission from the family.

- 7.19. Loss of Standing as Qualified Organization:** Failure to ensure MOU requirements are fulfilled may result in loss of good standing as a qualified organization and/or termination of the partnership.
- 7.20. Student Discipline & Due Process:** No student may be removed from participation in an after-school program operated by an Expanded Learning Lead Agency without due process. AGENCY must adhere to all applicable policies, procedures, and regulations governing student discipline to ensure fairness, equity, and transparency in decision-making.
- 7.20.1. Review and Determination by OUSD Expanded Learning Office (EXLO): In the event that a student exhibits behavioral conduct that may warrant removal from the program, the Expanded Learning AGENCY must document all incidents, interventions, and attempts to support the student prior to any determination. Before taking any action to remove a student, the AGENCY shall submit a formal incident report and request for review to the OUSD Expanded Learning Office (EXLO).
- 7.20.2. Approval Prior to Removal: The EXLO will conduct a comprehensive review of the reported behavioral conduct, including any mitigating circumstances, documented interventions, and student support strategies. The EXLO shall determine whether removal from the program is an appropriate and necessary action. No student shall be removed from participation unless and until the EXLO has vetted and approved such action in writing.
- 7.20.3. Interim Measures: While awaiting EXLO review and approval, the AGENCY may implement temporary interventions, including but not limited to, behavior contracts, additional supervision, modified participation, or referrals to support services. However, an AGENCY may not enact a unilateral removal or exclusion of a student without following the due process outlined herein.
- 7.20.4. Notification & Appeal: If removal is approved, the AGENCY must provide formal written notice to the student's parent/guardian, outlining the reasons for removal and any available appeal process. Appeals must be submitted in writing within 30 days to the EXLO office for reconsideration.
- 7.20.5. Non-Discrimination & Equity: All decisions regarding student behavior and potential removal must be made in alignment with OUSD policies on equity, inclusion, and non-discrimination. No student shall be excluded from participation in the program based on race, gender, disability status, or other protected classifications.
- 7.20.6. Compliance & Accountability: Failure to adhere to this process may result in corrective action against the Agency.
- 7.21. Equipment & Supply Inventory Management:** All equipment and supplies purchased for the Expanded Learning Program (ELP) using funding from the After School Education and Safety (ASES), Expanded Learning Opportunities Program (ELOP), After School Safety and Enrichment for Teens (ASSETs), or 21st Century Community Learning Centers (21st CCLC) grants remain the sole property of the Expanded Learning Program and do not belong to the Lead Agency. Lead Agencies are prohibited from repurposing, transferring, or claiming ownership of such equipment for any use outside the scope of the Expanded Learning Program.
- 7.21.1. Inventory & Documentation Requirements: Lead Agencies are required to maintain an accurate, up-to-date inventory of all equipment and non-consumable supplies purchased with grant funds. The inventory shall include, at a minimum:
- Item description
 - Date of purchase
 - Cost of purchase
 - Serial number (if applicable)
 - Location of the item
 - Condition/status of the item

This inventory must be submitted to the OUSD Expanded Learning Office (EXLO) annually and made available upon request for audits or compliance reviews.

7.21.2. Use, Storage, & Maintenance: Equipment and Supplies must be used exclusively for Expanded Learning Program activities and stored securely at the designated program site(s). Lead Agencies are responsible for ensuring proper maintenance and safeguarding of all program-purchased equipment.

7.21.3. Transfer & Disposition of Equipment: If a Lead Agency discontinues its partnership with the Expanded Learning Program or ceases operations at a site, all purchased equipment and remaining non-consumable supplies must be returned to the OUSD Expanded Learning Office or transferred to a designated successor agency as determined by OUSD. The Lead Agency may not sell, repurpose, or otherwise reallocate equipment outside of these guidelines.

7.21.4. Compliance & Enforcement: Failure to comply with inventory management and equipment ownership requirements may result in financial liability, grant non-compliance, or termination of the MOU. The OUSD Expanded Learning Office reserves the right to conduct site visits, audits, and compliance checks to ensure adherence to these provisions.

8. Field Trip Policy. **FIELD TRIPS, OFF-SITE EVENTS, AND OFF-SITE ACTIVITIES:**

8.1. AGENCY shall provide each Site Administrator and the OUSD Expanded Learning Office with a schedule of all after-school program field trips and/or off-site events and/or off-site activities, on a template to be provided by OUSD, by the first day of each semester, and a schedule of all summer field trips and/or off-site events and activities by the first day of the summer program, if AGENCY is providing summer services.

8.2. All field trips and off-site events/activities must be approved in advance by OUSD; AGENCY representatives, including staff and subcontractors, may not take students off-site for events, activities, and field trips without OUSD's approval. AGENCY shall submit OUSD's Field Trip request form to the after-school site coordinator, agency director, and site administrator to seek approval. AGENCY shall comply with OUSD policy and regulations regarding Field Trips.

If AGENCY becomes aware of an unauthorized field trip or off-site activity/event prior to the trip taking place, AGENCY shall cancel the trip/activity and notify the family, site leader, and OUSD Expanded Learning Office. Nothing in the preceding sentence shall be construed as requiring reporting to families, site leaders, or OUSD Expanded Learning Office when it is prohibited by law.

If AGENCY becomes aware of an unauthorized field trip or off-site activity/event after the trip/activity has taken place, AGENCY shall immediately terminate the AGENCY staff or subcontractor organizing the trip, and notify the family, site leader, and OUSD Expanded Learning Office. Nothing in the preceding sentence shall be construed as requiring reporting to families, site leaders, or OUSD Expanded Learning Office when it is prohibited by law.

8.3. AGENCY hereby certifies that after-school and any summer program staff and/or subcontractors will comply with OUSD board policy and regulations, and the procedures in Sections 8.3, 8.4, 8.5, and 8.6, for all field trips, off-site events and off-site activities.

8.3.1. **Licenses Permission Slips/Acknowledgement.** Field trip/excursion permission slip must be signed by parent(s)/guardian(s) of all student participants and an acknowledgment must be signed by all adult chaperones both of which shall include the following information:

8.3.1.1. a full description of the trip and scheduled activities

8.3.1.2. student/adult participant health information

- 8.3.2. **"Notice of Waiver of All Claims:** Education Code § 35330 provides that all persons making a field trip or excursion shall be deemed to have waived all claims against any school district, charter school, or the State of California for injury, accident, illness or death occurring during or by reason of the field trip or excursion, regardless of who holds the claims. If the field trip or excursion to which this permission slip applies is out-of-state, I hereby knowingly waive all of my and my daughter's/son's/ward's claims against any school district, charter school, and/or the State of California for injury, accident, illness or death occurring during or by reason of the out-of state field trip or excursion."
- 8.3.3. After-school and summer program staff or subcontractors leading trip must have a written list of students attending the trip.
- 8.3.4. No student shall be prevented from making a trip due to lack of sufficient funds.
- 8.3.5. After school and summer program staff or subcontractors leading the trip shall have a sufficient first aid kit in their possession or immediately available. If the trip is conducted in areas known to be infested with poisonous snakes, this first aid kit shall contain medically accepted snakebite remedies.
- 8.3.6. **Health Conditions/Medication:** Trip participant health information will be gathered and reviewed in advance of the trip and any needed revisions to the supervision plan made, including making sure that chaperones understand relevant information (e.g. food allergies). A plan will be developed to collect, secure, and dispense prescription medications from their original containers only and consistent with the physician's instructions.
- 8.3.7. **Supervision**
- 8.3.7.1. AGENCY Executive Director must review and approve the supervision plan.
- 8.3.7.2. Trip as structured is appropriate to age, grade level, and course of study.
- 8.3.7.3. Chaperones are all AGENCY employees or subcontractors, parent(s)/guardian(s), or other authorized chaperones and are 21 or older. After School and Summer Program Coordinators and lead trip staff are satisfied that all chaperones are willing and able to perform required duties, including understanding and implementing instructions, understanding health information for students in their group, and responding effectively in the event of an emergency. Trip attendees shall be limited to assigned school or after-school program staff, students, and authorized chaperones. Guests, including but not limited to friends and other family members, are strictly prohibited absent prior written approval of the after-school program coordinator or AGENCY executive director. Before the trip, after school and summer program staff leading the trip shall provide any adult chaperones who may accompany the students with clear information regarding their responsibilities. Chaperones shall be assigned a prescribed group of students and shall be responsible for the continuous monitoring of these students' activities. Chaperones shall not consume alcoholic beverages or be under the influence of controlled substances while accompanying and supervising students on a trip.
- 8.3.7.4. When a trip is made to a place of business or industry, staff shall arrange for an employee of the host company to serve as conductor.
- 8.3.7.5. Adult: Student Ratio is at least 1:10 or higher if swimming or wading or high-risk trip. If the trip involves water activities, this ratio shall be revised to ensure closer supervision of elementary grade or younger students, appropriate to their ages. The ratio of adults to students on field trips and excursions shall be reasonable under the circumstances.
- 8.3.7.6. Safety requirements have been met (e.g.: current First aid/CPR training of at least one chaperone, first aid kits, emergency contact and health info, instructions for chaperones, staff and chaperones have cell phones which are charged and available for communication).

8.3.8. **Transportation Requirements:** The AGENCY after-school and summer program staff or subcontractors shall ensure compliance with all state laws and may transport by the use of AGENCY's own equipment, contract to provide transportation, or arrange transportation by the use of other equipment to enrolled after school and summer participants provided that: (A) parent/guardians' written permission has been obtained in advance; (B) After School Program Coordinator and/or Summer Program Coordinator has confirmed that: transportation arrangements are safe and appropriate; (C) all drivers have valid California driver's license; (D) all drivers have received fingerprint clearance; (E) provided that such transport is covered under driver or registered owner's personal automobile insurance or AGENCY automobile liability insurance policy for at least \$100,000 per individual and \$300,000 per occurrence for liability for bodily injury; and \$50,000 per occurrence for liability for property damage; (F) all drivers and registered owners of private or rented vehicles used shall complete and sign declaration of driver forms assuring that: (i) the driver is at least 21 years of age and holds a current valid California driver's license;(ii) the driver has not been convicted of reckless driving or driving under the influence of drugs or alcohol within the past five years; and (iii) the driver provides proof of sufficient insurance; (G) if AGENCY transports by use of an Agency owned vehicle or arranges and/or contracts with a third party to provide this transportation, the AGENCY or organization or company with whom they contract must meet or exceed the standards required of OUSD's District approved bus vendors, including but not limited to: be licensed as a transportation provider, be certified to transport students (e.g., School Pupil Activity Bus certification) and have at least \$5,000,000 Automobile liability and \$1,000,000 per occurrence/\$2,000,000 aggregate General Liability insurance; which has an endorsement naming OUSD and AGENCY as additional insured; (H) arrangements have been made for additional vehicle for use in event of illness or emergency; and (I) students receive instruction in safe conduct on bus or other transport; and (J) drivers shall receive safety and emergency instructions and information which shall be kept in their vehicle, including health and emergency information for each student riding in his/her vehicle.

8.3.9. AGENCY must have reasonable confirmation that all organizations involved in the trip have demonstrated expertise and exhibit reasonably safe and reputable operating procedures and business practices appropriate to student trips.

8.3.10. Vendor is licensed to provide all proposed activities.

8.3.11. All after-school program student participants on field trips, off-site events, or activities must be covered by medical or accident insurance. (See Incident and Injury Reporting and Accident Insurance above.)

8.4. **Additional Requirements for High Risk, Overnight, or Out of State Trips:**

8.4.1. **Definition of High-Risk Activities**

8.4.2. Because of concerns about the risk to student safety, the after-school program coordinator shall not permit the following activities on campus or during AGENCY sponsored after-school or summer program trips, events, and activities unless the activity is properly supervised, students wear protective gear as appropriate, and each participant has medical or accident insurance coverage:

- Amusement Parks
- Interscholastic Athletic Activities
- Bicycle riding
- Circus Arts
- Hiking (Moderate to rigorous terrain or length) vs short nature "walks"
- Hang gliding
- Horseback riding
- Ice Skating
- In-line or Roller Skating
- Rock climbing, climbing walls

- Skateboarding or use of non-motorized scooters
- Snow sports of any kind
- Trampoline; Jumpers
- Motorcycling
- Rodeo
- Target Shooting
- Water Activities including but not limited to: swimming, snorkeling, scuba diving, sailing, boating, kayaking, river rafting, water slides, water skiing etc.
- Outdoor active, experiential programs (Ropes course, pulley, etc.)
- Other activities determined by the school principal to have a high risk to student safety

8.4.2.1. The cost of limited OUSD student accident insurance coverage for student accidents during such activities shall be borne by OUSD.

8.4.2.2. Students who operate or ride as a passenger on a bicycle, non-motorized scooter or skateboard upon a street, bikeway, or any other public bicycle path or trail shall wear a properly fitted and fastened bicycle helmet that meets the standards of law. Students also shall be required to wear such helmets while wearing in-line or roller skates.

8.4.3. Department of Justice and FBI fingerprinting and fingerprint clearance must be obtained for all non-District employee chaperones. Chaperones who continue beyond one school year will need to get fingerprint clearance once every three years from the time they begin chaperoning on after-school program trips. Chaperones shall act in accordance with district policies, regulations, and school rules. A person who is required to register as a sex offender pursuant to Penal Code 290 shall not serve as a chaperone on any field trip.

8.4.4. No chaperone shall be assigned to provide supervision or instruction of students unless he/she has submitted evidence of an examination within the past 60 days to determine that he/she is free of active tuberculosis. Chaperones whose skin test is negative shall thereafter be required to take a tuberculosis test every four years or sooner if deemed necessary by AGENCY.

8.4.5. Letter must be sent to parent(s)/guardian(s) and if it is an overnight trip, a meeting must be held for staff, chaperones, parent(s)/guardian(s), and students in advance of the trip to discuss trip and safety-related procedures, itinerary and questions.

8.4.6. Sleeping arrangements and night supervision are safe and appropriate.

8.4.7. **Vendor Proof of Insurance:** After School Program Coordinator and/or Summer Program Coordinator has obtained proof of insurance from all private vendors including:

- Facility
- Program

8.5.Additional Requirements for Field Trips/Excursions Which Include Swimming or Wading

8.5.1. No swimming or wading shall be allowed on trips unless planned and approved in advance.

8.5.2. When wading in the ocean, bay, river, or other body of water as part of a planned, supervised outdoor education activity, after-school program staff shall provide for a number of chaperones to exceed the normal one to ten ratios and shall instruct both chaperones and students of the real and potential risks inherent in such activities and the precautions necessary for their safety.

8.5.3. Swimming Activities

8.5.3.1. Parents/guardians must provide written permission for the student to swim and must indicate the student's swimming ability. Students whose parents do not give permission for their child to swim shall be identified in advance of the trip and a tracking system is designed to ensure they do not enter the pool or swim area.

- 8.5.3.2. Swimming facilities, including backyard pools, must be inspected by the AGENCY Executive Director and after-school program staff before the trip is scheduled.
- 8.5.3.3. Owners of private pools must provide a certificate of insurance, designating OUSD and AGENCY as an additional insured, for not less than \$2,000,000 in liability coverage.
- 8.5.3.4. Lifeguards must be designated for all swimming activities. If lifeguards are not provided by the pool owner or operator, the AGENCY Executive Director shall ensure their presence. The AGENCY Executive Director shall ensure that lifeguards are Red Cross certified or equivalent and must be at least 21 years old. A swim test must be administered before any student is permitted in the deep end of the pool or swim area. A tracking system shall be designed in advance of trip to identify those students who have and have not passed the swim test.
- 8.5.3.5. The ratio of adult chaperones to students shall be at least one to ten. In grades 4-6, this ratio shall be at least one to eight. In grades K-3, this ratio shall be at least one to four.
- 8.5.3.6. Specific supervisory responsibilities shall be determined in advance to accommodate the varying swimming abilities of students. These responsibilities shall be clarified in writing and reviewed verbally before the trip.
- 8.5.3.7. Emergency procedures shall be included with written instructions to adult chaperones and staff.
- 8.5.3.8. Staff and chaperones assigned to supervise students must wear swimsuits, know how to swim, and be at each side of the pool or swim area actively monitoring students at all times.
- 8.5.3.9. The After School Program Coordinator and/or Summer Program Coordinator may require students to wear flotation devices, depending upon their age and swimming ability.
- 8.5.3.10. A buddy-system or other means of surveillance shall be arranged in advance and strictly enforced during swimming activities.

8.6. Additional Requirements for trips to East Bay Regional Park District Bodies of Water (swimming pools, lagoons, shoreline parks and lakes) and Related Facilities

- 8.6.1. At least 2 weeks prior to trip date, all persons attending trip, including, but not limited to, each and every student, teacher, instructor, chaperone, supervisor, parent, administrator, volunteer, or aide (hereinafter "participant") will provide to the OUSD Office of the General Counsel an original, properly completed, signed and dated East Bay Regional Park District Waiver, on a form to be provided by the OUSD to AGENCY prior to the beginning of each school year, executed by either the participant if he or she is 18 years of age or older, or the participant's parent or legal guardian if the participant is under 18 years of age
- 8.6.2. Should AGENCY fail to provide an original, properly completed, signed, and dated East Bay Regional Park District Waiver for each trip participant as defined in Section 6.13.1 above, AGENCY agrees to hold harmless, defend and indemnify OUSD, its officers, employees, volunteers, and agents from all claims and actions resulting therefrom.

8.7. In the event that a field trip cannot proceed as planned for any reason (including but not limited to the closure of the field trip destination in response to COVID-19), AGENCY shall provide alternative programming to students (including remote programming, in the event that the school site at which AGENCY has agreed to provide programming is closed).

- 9. **Financial Records.** AGENCY agrees and understands that OUSD is responsible for fiduciary and programmatic oversight for the expenditure of the ASES, 21st CCLC, ASSETS, & ELO-P grant funds contracted to AGENCY by OUSD for the fiscal year 2025-2028 (EC 8482.3[f][5]). AGENCY will function as a sub-recipient of funding and as such, will follow all required fiscal guidelines and meet outlined

standards as referenced in applicable Federal and State sub-recipient guidelines for the federal 21st Century Community Learning Centers grant program, CFDA Number 84.287, awarded by the Office of Elementary and Secondary Education Academic Improvement and Teacher Quality Programs office. Sub-recipients that receive over \$500,000 of federal funds are required to undergo an annual audit and communicate findings to OUSD, as requested. AGENCY will ensure that all contracted funds of this MOU are expended as per grant guidelines.

9.1.**Accounting Records.** AGENCY will maintain its accounting records based upon the principles of fund accounting.

9.2.**Disputes.** AGENCY shall make all records related to ASES, 21ST CCLC, ASSETS, and ELO-P available to OUSD for review. OUSD and AGENCY shall meet and confer regarding any disputes as to the amount of actual expenses before taking any action to collect funds.

10. Invoicing

10.1. **Billing Structure.** AGENCY shall only invoice for actual expenditures incurred. Supporting documentation must be presented along with monthly invoices upon request. Billing details must be provided upon request to OUSD to ensure compliance with related sub recipient and grant guidelines.

10.2. **Unallowable Expenses.** AGENCY may not purchase computers or capital equipment using ASES, 21st Century Core Grant, 21st Century Direct Access, or 21st Century Family Literacy funds.

10.3. **Invoice Requirements.** AGENCY will submit invoices with evidence of the following staff qualifications for each AGENCY employee and AGENCY agent, including employees of subcontracting agencies and volunteers: TB Clearance, current CA Department of Justice and FBI fingerprint clearance, and Instructional Aide requirement. AGENCY will utilize the required OUSD invoicing and staff qualifications form, to be provided by OUSD to AGENCY prior to the beginning of each school year, for regular invoice submission.

10.4. **Submission of Invoices.** AGENCY must submit invoices to OUSD on a timely and regular basis for services rendered through the Expanded Learning Office's Salesforce Database. OUSD will not accept invoices submitted more than thirty days beyond the end of each fiscal quarter. No invoices will be accepted more than 30 days past the end of June 30 of the contractual fiscal year. AGENCY must also submit invoices according to specific invoicing deadlines as outlined by OUSD to ensure timely processing. **(Exhibit C)**

10.5. **Submission of Invoices for ASES, 21st Century, and ELO-P Grants.** For services rendered related to the ASES, 21st CCLC, ASSETS, ELO-P grants, OUSD shall pay AGENCY, on a monthly basis, for appropriately documented expenses related to the ASES, 21ST CCLC, ASSETS, and ELO-P grants, with a cumulative total for 2025-2028 not to exceed the amount identified in Section 6, and in accordance with the attached Exhibits to this Memorandum. Invoices for payment of services shall be submitted by the 10th of each month to the OUSD Expanded Learning Office via Salesforce Community invoicing tool. AGENCY will also submit the required OUSD invoicing and staff qualifications form via the Salesforce Community.

11. **Ownership of Documents.** AGENCY agrees that, pursuant to California law, it shall maintain program and fiscal documentation for the ASES, 21st CCLC, ASSETS, and ELO-P programs for a minimum of five years. All documents created by AGENCY pursuant to this MOU, including but not limited to reports, designs, schedules, registration packets, early release waivers, and other materials prepared, or in the process of being prepared, for the services to be performed by AGENCY, are and shall be at the time of creation and thereafter the property of OUSD, with all intellectual property rights therein vested in OUSD at the time of creation. OUSD shall be entitled to access to and copies of these materials during the progress of the work. Any such materials in the hands of AGENCY or in the hands of any subcontractor upon completion or termination of the work shall be immediately delivered to OUSD. If any materials are lost, damaged or destroyed before final delivery to OUSD, AGENCY shall replace them at its own expense

and AGENCY hereby assumes all risks of loss, damage or destruction of or to such materials. AGENCY may retain a copy of all materials produced under this MOU for its use in its general business activities.

12. Changes

- 12.1. **Agency Changes.** AGENCY may, at any time, request in writing changes to the Scope of Work. In the event that AGENCY encounters any unanticipated conditions or contingencies that may affect the scope of work or services and result in an adjustment in the amount of compensation specified herein, AGENCY shall so advise OUSD immediately upon notice of such condition or contingency. The written request shall explain the circumstances giving rise to the unforeseen condition or contingency and shall set forth the proposed adjustment in compensation. Such notice shall be given to OUSD prior to the time that AGENCY performs work or services related to the proposed adjustment in compensation. Any and all pertinent changes shall be expressed in an amended Scope of Work and signed by OUSD prior to AGENCY's implementation of such changes; changes that increase the proposed budget may require prior approval by the BOARD.
- 12.2. **Changing Legislation.** AGENCY understands that changes in Federal or state legislation or District policy may impact funding levels, grant requirements, and responsibilities of AGENCY during an academic school year. This MOU may be amended during the 2025 - through the - 2028 fiscal years to reflect additional changes resulting from such legislation.

13. Conduct of Consultant

- 13.1. **Staff Requirements.** AGENCY must comply with all Federal and State employment and labor laws. AGENCY will adhere to the following staff requirements for each AGENCY "agent", including employees, staff of subcontracting agencies, and volunteers. AGENCY will provide OUSD with evidence of staff qualifications, consistent with invoicing requirements outlined in Section 8.3 which include:
- 13.1.1. **Child Abuse and Neglect Reporting Act.** AGENCY will provide at its own expense Mandated Reporter training equivalent to that set forth in California Education Code section 44691(b) to all AGENCY agents at least annually within their first month working with OUSD students and comply with the Child Abuse and Neglect Reporting Act (CANRA) guidelines as Mandated Reporters to report suspicions of possible child abuse to the appropriate reporting agency as stated in California Penal Code § 11164 – 11174.
- 13.1.2. **Tuberculosis Screening.** AGENCY agents who work with students must submit to a tuberculosis risk assessment as required by EC 49406 within the prior 60 days. If tuberculosis risk factors are identified, AGENCY agents must submit to an intradermal or other approved tuberculosis examination to determine that he/she is free of infectious tuberculosis. If the results of the examination are positive, the AGENCY agent shall obtain an x-ray of the lungs. At his/her discretion, AGENCY agent may choose to submit to the examination instead of the risk assessment.
- 13.1.3. **Fingerprinting of Agents.** Current California Department of Justice (CDOJ) fingerprint clearance and FBI fingerprint clearance for each AGENCY agent working with students. AGENCY shall not permit its agents to come into contact with students until CDOJ and FBI clearance is ascertained, and AGENCY shall certify in writing to OUSD that none of its agents who may come into contact with pupils have been convicted of a violent or a serious felony. AGENCY shall further certify that it or its subcontracting agencies have received and reviewed fingerprint results for each of its agents, and Agency or its subcontracting agencies shall request and review subsequent arrest records for all agents who may come into contact with OUSD pupils in providing services to the District under this Agreement. (EC 8483.4)
- 13.1.4. **Minimum Qualifications.** AGENCY staff and agents who directly supervise students and are included in the 1:20 staff-to-student ratio (EC 8483.4) must meet the following minimum

qualifications for an instructional aide: a high school diploma or its equivalent and one of the following: (a) an AA degree; or completion of 48-semester units in college; or (b) successful completion of the Instructional Assistant exam, administered by the Alameda County Office of Education. In addition, AGENCY shall provide at its own expense, First Aid and CPR Training to sufficient AGENCY staff to ensure that no less than 2 AGENCY staff members with current First Aid and CPR Training are present on-site during the program each day. AGENCY must provide staff and agents adequate professional development, training, coaching, and preparation time to enable staff and agent performance to meet the goals of the ASES/21st Century after-school grant program and provide a safe and secure program.

- 13.2. **Removal of Staff.** In the event that OUSD, in its sole discretion, at any time during the term of this MOU, desires the removal of any AGENCY related persons, employee, representative or agent from OUSD school site and/or property, AGENCY shall immediately upon receiving notice from OUSD of such desire, cause the removal of such person or persons. In the event OUSD requests the removal of any AGENCY related persons, employees, representatives, or agents from the OUSD school site and/or property, the OUSD site administrator shall provide to the AGENCY written, supporting rationale for the decision. OUSD After School Program Office, after conferring with Legal and the Executive Officer supporting the site, shall decide, taking all the facts and circumstances into account, if AGENCY may reassign an employee or agent to another OUSD site. Prior to the removal or change of any AGENCY staff member who is a regular part of the after-school program, AGENCY shall inform the Site Administrator with as much notice as possible, and will work with the Site Administrator to ensure a smooth transition in staffing.
- 13.3. **Conflict of Interest.** AGENCY shall abide by and be subject to all applicable OUSD policies, regulations, statutes or other laws regarding conflict of interest. OUSD shall be permitted to hire an officer or employee of AGENCY for OUSD services in connection with or unrelated to this Agreement and AGENCY shall be permitted to hire any officer or employee of OUSD to perform any service by this Agreement, provided that the agreement attached hereto as Exhibit G is fully executed prior to the performance of any services by the officer or employee. AGENCY affirms to the best of his/her/its knowledge, there exists no actual or potential conflict of interest between AGENCY's family, business or financial interest and the services provided under this MOU, and in the event of a change in either private interest or services under this MOU, any question regarding possible conflict of interest which may arise as a result of such change will be brought to OUSD's attention in writing.
- 13.4. **Drug-Free / Smoke-Free Policy.** AGENCY understands that OUSD does not permit drugs, alcohol, and/or smoking at any time in any buildings and/or grounds on OUSD property. AGENCY agrees to adhere to this policy for its students, staff, visitors, employees, and or subcontractors.
- 13.5. **Non-Discrimination.** Consistent with the policy of OUSD and California and Federal laws, AGENCY shall not engage in unlawful discrimination of students on the basis of actual or perceived physical or mental disability, medical condition, sex, gender, gender identity, gender expression, nationality, race, or ethnicity, religion, sexual orientation, or any other characteristic that is contained in the definition of hate crimes set forth in Section 422.55 of the California Penal Code. Consistent with the policy of OUSD in connection with all work performed under Contracts, AGENCY shall not engage in unlawful discrimination in employment on the basis of actual or perceived race, color, national origin, ancestry, religion, age, marital status, pregnancy, physical or mental disability, medical condition, veteran status, gender, sex or sexual orientation. AGENCY agrees to comply with applicable Federal and California laws including, but not limited to, the Americans with Disabilities Act, Section 504 of the Rehabilitation Act, Title IX and the California Fair Employment and Housing Act beginning with Government Code Section 12900 and Labor Code Section 1735 and OUSD policy. In addition, AGENCY agrees to require like compliance by all its subcontractor(s).
- 13.6. **Bullying; Sexual Harassment.** The District's Board of Education recognizes the harmful effects of bullying and sexual harassment on student learning, school attendance, and

participation in after-school programs. In order to have safe environments that protect students from physical and emotional harm, AGENCY shall establish student safety as a high priority and shall not tolerate sexual harassment or bullying of any student. AGENCY shall adopt a policy expressly against harassment, sexual harassment, intimidation, and bullying and ensure related training on prevention and response is accordingly provided for all AGENCY employees and agents. AGENCY employees shall undergo training around appropriate interactions with students in child development settings.

- 13.7. **Restorative Justice (RJ) and Positive Behavioral Interventions and Supports (PBIS).** As a part of the District's commitment to eliminate disproportionality in discipline affecting African American male students, the District has initiated Restorative Justice and PBIS programs at many school sites. AGENCY is encouraged to learn more about these programs at school sites and work with District Staff to implement programs in the after-school programs that support a positive school climate.

14. **Indemnification.** AGENCY shall indemnify, hold harmless and defend OUSD and each of its officers, officials, employees, volunteers, and agents from any loss, liability, audit fines, assessments, penalties, forfeitures, costs, and damages (whether in contract, tort or strict liability, including but not limited to personal injury, death at any time and property damage) incurred by OUSD, AGENCY or any other person and from any claims, demands, and actions in law or equity (including attorney's fees and litigation expenses), arising or alleged to have arisen directly or indirectly out of performance of this MOU. AGENCY's obligations under the preceding sentence shall apply jointly and severally regardless of whether OUSD or any of its officers, officials, employees, volunteers, or agents are actively or passively negligent, but shall not apply to any loss or liability, fines, penalties, forfeitures, costs or damages caused solely by the active negligence or by the willful misconduct of OUSD. If AGENCY should subcontract all or any portion of the work or activities to be performed under this MOU, AGENCY shall require each subcontractor to indemnify, hold harmless and defend OUSD, its officers, officials, employees, volunteers, or agents in accordance with the terms of the preceding paragraph.

15. **Insurance.** Throughout the life of the MOU, AGENCY shall pay for and maintain in full force and effect with an insurance company(s) admitted by the California Insurance Commissioner to do business in the State of California and rated not less than "A/VII" in Best Insurance Rating Guide, the following policies of insurance and shall require each subcontractor to do the same:

- 15.1. **Commercial General Liability** insurance which shall include contractual, products and completed operations, corporal punishment and sexual misconduct and harassment coverage, and bodily injury and property damage liability insurance with combined single limits of not less than \$1,000,000 per occurrence / \$2,000,000 aggregate.
- 15.2. An ACORD Sheet for Professional Liability or Corporal Punishment insurance: It should have minimum policy limits of \$1MM per occurrence and \$2MM aggregate;
- 15.3. Either one of these two types of coverage are acceptable - It should be on an ACORD Sheet: A) Improper Sexual Conduct & Physical Abuse Liability or B) Sexual Abuse & Molestation. It should have minimum policy limits of \$1MM per occurrence and \$2MM aggregate minimum
- 15.4. **Worker's Compensation** insurance, as required by the California Labor Code, with not less than the statutory limits.
- 15.5. **Property and Fire** insurance shall provide to protect: Real Property, against risk of direct loss, commonly known as Special Form and Fire Legal Liability, to protect against liability for portions of premises leased or rented; Business Personal Property, to protect on a Broad Form, named peril bases, for all furniture, equipment, and supplies of AGENCY. If any OUSD property is leased, rented, or borrowed, it shall also be ensured the same as real property.

The above policies of insurance shall be written on forms acceptable to the Risk Manager of OUSD and endorsed to name the OUSD, its officers, employees, volunteers or agents, as additional insured. Said

Additional Insured endorsement shall be provided to OUSD upon AGENCY's execution of this MOU and before work commences under this Master Contract. If at any time said policies of insurance lapse or become canceled, OUSD may immediately terminate this agreement. The acceptance by OUSD of the above-required insurance does not serve to limit the liability or responsibility of the insurer or AGENCY to OUSD. (Exhibit D). OUSD has the rights to update the insurance requirements and AGENCY must comply with the updated requirements. Failure to comply will result in the termination of contract.

16. **Legal Notices.** All legal notices provided for under this MOU shall be sent via email to the email address set forth below, or personally delivered during normal business hours, or sent by U.S. Mail (certified, return receipt requested) with postage prepaid to the other PARTY at the address set forth below.

OUSD

Name: General Counsel
Site/Dept: OUSD Legal Department
Address: 1011 Union Street, Site 946
City, ST Zip: Oakland, CA 94607
Phone: 510-879-5060
Email: OUSDLegal@ousd.org

AGENCY

Name: Josh Leonard
Title: Chief Executive Officer
Address: 2828 Ford Street
City, ST Zip: Oakland, CA 94601
Phone: 510-268-3770
Email: josh.leonard@ebac.org

Notice shall be effective when received if personally served or emailed or, if mailed, three days after mailing. Either PARTY must give written notice of a change of mailing address or email.

17. **Incorporation of Recitals and Exhibits.** The Recitals and each exhibit attached hereto are hereby incorporated herein by reference.
18. **Counterparts.** This MOU and all amendments and supplements to it may be executed in counterparts, and all counterparts together shall be construed as one document.
19. **Program Books and Supplies.** Supplies can be purchased by OUSD and by the Lead Agency. A Lead Agency cannot exceed \$4,500 in supply purchases. Supplies to be used in both the school day and after-school program must be jointly funded, with a maximum of 50% applied to ASES/21st/ELOP/ASSETS. All supplies purchased with grant funding remain the property of OUSD and must remain at the site (see section 7.21).
20. **Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion:** The District certifies to the best of its knowledge and belief, that it and its principals: Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency according to Federal Acquisition Regulation Subpart 9.4, and by signing this contract, verifies that this vendor does not appear on the Excluded Parties List. <https://www.sam.gov/>

On behalf of our respective institutions or organizations, we hereby execute this Memorandum of Understanding.

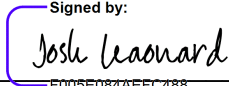
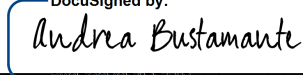
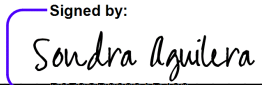
OAKLAND UNIFIED SCHOOL DISTRICT	AGENCY
<hr/> X President, Board of Education <input type="checkbox"/> State Administrator <input type="checkbox"/> Superintendent	<div>Signed by:  F005E084AEFC488...</div> <hr/> Agency Signature <u>Josh Leonard, Chief Executive Officer</u> Print Name, Title
<hr/> Secretary, Board of Education	Attachments: <ul style="list-style-type: none">● Exhibit A. School Site List and Annual Grant Amounts● Exhibit B. Scope of Work Template and Budget Tool Template● Exhibit C. Procedure for Invoicing & Attendance● Exhibit D. Certificates of Insurance● Exhibit E. Statement of Qualifications● Exhibit F. Agency Letter● Exhibit G. Agreement to Allow Distinct and Separate Employment by OUSD and AGENCY
<div>DocuSigned by:  806EC2B9F1FE4AB...</div> <hr/> Executive Director Community Schools and Student Services Dept.	Legislative File ID: <u>25-1319</u>
<div>Signed by:  B072CB8033AD206...</div> <hr/> Chief Academic Officer Continuous School Improvement	
<i>MOU template approved by OUSD Office of the General Counsel May 2025</i>	

Exhibit A
Schools Sites Supported Under this Agreement and Annual Grant Amounts
After School Programs (Not Summer School)

After-School Sites:

School Site Name:	Projected After-School Enrollment Numbers:	Projected Total Annual Grant:
Burbank Preschool	81	\$450,000.00
Crocker Highlands Elementary	107	\$300,000.00
Highland Community School	83	\$452,612.13
Kaiser Preschool	60	\$500,000.00
Peralta Elementary	83	\$602,612.13
Reach Academy	83	\$452,612.13
Sequoia Elementary	83	\$652,612.13
	Total:	\$3,410,448.52

Exhibit B

Blank Template of PPT and Budget Tool

INSERT HERE



25-26 OUSD Expanded Learning Programs - Program Planning Tool (PPT)

2025-2026 ELEMENTARY/MIDDLE & HIGH

Program Planning Tool Table of Contents			
Section		Purpose	Suggested Lead (Principal, Site Coordinator, Agency Director)
	School Site Information	Outlines vital programmatic info, including services, funding sources, and critical stakeholders.	Agency Director
	Program - Dates/Min Days	Identify program closure days for PD and clarify the minimum days for the school year.	Agency Director
	Program - Operations (attendance/staffing)	Outlines the attendance and enrollment goals for the program.	Agency Director
	Program Operations (Offering and Schedule, Sub-Contractors)	Description of program schedule and program offerings, including any subcontractors or community-based programs the after-school program will host.	Site Coordinator & Site Principal
	Program Model and Enrollment Process	Identifies program model and offerings, including intersession. It also includes an enrollment process and timeline.	Site Coordinator & Site Principal
	Inclusion	Describes State/Federal/OUSD's requirements for supporting all students.	Site Coordinator & Site Principal
	Program Components	Includes CDE-required program components and how the program will meet these (<i>educational and literacy component, educational enrichment, physical activity, social-emotional learning, family engagement, and universal design</i>).	Agency Director & Site Principal
	*Educational/Literacy		Agency Director & Site Principal
	*Social Emotional		Agency Director & Site Principal
	*Enrichment		Agency Director & Site Principal
	*Physical Activity		Agency Director & Site Principal
	*Family Engagement		Agency Director & Site Principal
	Continuous Quality Improvement		
	Facilities	Outlines which parts of the campus the Expanded Learning program will utilize, including UED programming.	Agency Director & Site Coordinator
	Campus Safety & Access	Includes safety agreements between the Lead Agency and the School Site, including a link to the safety plan	Agency Director & Site Principal
* Community School Managers and Quality Supports Coaches should be a part of the planning process.			

SECTION 1: SCHOOL SITE AND AFTER-SCHOOL PROGRAM INFORMATION

School Site Information							
School Site Name:		School Type:	Tk Only Site				
			0 Elementary (TK-5)				
			0 Elementary/Middle (TK-8)				
			0 Middle (6-8)				
Expanded Learning Lead Agency:			0 High School (9-12)				
			0 Alternative High School				
			0 Continuation High School				
			0 Comprehensive High School				
		Please indicate which funding source(s) is allocated to your site:					
After-School Funding Source:			0	ASES			
			0	21st CCLC			
			0	ASSETS			
			0	Expanded Learning Opportunity Program (ELO-P)			
			0	Oakland Fund for Children and Youth (OFCY)			
			0	Program Fees			
		* Complete program budget is located in the site's Quip program folder					
Program Model		Before School	0	After-School	0	Intersession	0
CDS Code: (This is a 14-digit code, search here)							
Principal Name:		Principal Signature and date:					
Lead Agency Signatory Name:		Lead Agency Signature and date:					
Executive Director, Community Schools & Student Services:	Andrea Bustamante	Executive Director, CSSS Signature and date:					

SECTION 2: PROGRAM OPERATIONS

PROGRAM DATES, MINIMUM DAYS & SCHEDULE
To be compliant with California Department of Education (CDE) grant requirements, the after-school program must commence immediately upon the conclusion of the regular day, operate a minimum of 15 hours/week, and be open until at least 6:00 pm on every school day for elementary and middle schools (EC 8483). Programs are required to operate all 180 days of the school year. Programs must begin to operate on the first day of school and run until the last day of school.
Program Operations for the 2025-2026 school year. First Day: August 11, 2025 Last Day: May 28, 2026.
2025 UPDATED ED CODE:

<p>Per CDE Education Code Section 8483.7(c) allows programs to close for a <u>maximum of 3 days during a calendar year (not a school year)</u> for staff development. Families and school site personnel must be notified of these program closure dates in advance, and the lead agency must maintain and upload documentation of professional development activities offered on these dates, including training agendas and staff sign-in sheets. This should be uploaded no later than 5 business days after the closure day.</p> <p>Identify the three days (if any) your program plans to close this year for PD. The program must be open all other days of the school year. (Updates for any date changes are due September 2025).</p>				
1st:		2nd:		3rd:
ATTENDANCE, STAFFING, OUTREACH, AND RECRUITMENT				
<p>All programs serving students TK through 6th grade must be accessible to all students who need it. All programs are required to meet their ASES and/or 21CCLC ADA or risk grant reductions in the following school year. Accordingly, it is important for site teams to work collaboratively with the lead agency to identify outreach strategies to eliminate waitlists.</p> <p>*Sites utilizing ELO-Program funds must OFFER comprehensive after-school and intersessional Expanded Learning Opportunities to ALL <u>unduplicated pupils</u> in Transitional Kindergarten/Kindergarten through sixth grade (TK/K–6) classroom-based instructional programs starting in 2025–26. California Education Code (EC) Section 46120(a)(1).</p> <p>*ELO-Program must prioritize enrollment for all <u>unduplicated pupils</u>.</p> <p>*Pupils that are foster, unhoused, ELL and/or qualify for free and reduced-price meals cannot be charged fees.</p>				
Enrollment Estimation: 25 - 26 (for the site's combined funding) (ASES, 21CCLC, and ELOP)			Average Daily Attendance: CDE ADA Target (ASES, 21CCLC, ASSETs)	
Staffing Estimations: Review enrollment projections for the 2025-26 school year to identify staffing requirements. All staff should be reflected in the Quip Budget - Allowable Expenses Crosswalk				
Grade Levels Served and Enrollment Estimations (Site-Based School Day Enrollment Data)				
Grade Level	TK/K 10:1 Student/Staff Ratio	1st - 5th Grade 20:1 Student/Staff Ratio	6th-8th Grade 20:1 Student/Staff Ratio	9th-12th Grade 20:1 Student/Staff Ratio
Enrollment Estimation				
Staffing Targets Based on the projected enrollment numbers				
Teachers on ET (not UED/QSC) or OUSD STAFF OT				
PROGRAM OFFERING, SAMPLE SCHEDULE, AND COMMUNITY-BASED PARTNERS (SUB-CONTRACTORS)				
0	The " Program Schedule " has been completed and uploaded into the deliverables folder.			

0	Insert Link Here: {Ensure it is uploaded in your deliverable folder}		
	The program schedule should include: <ul style="list-style-type: none"> a. Before care b. Class/Activity title, i.e., African Dance, Yoga - be specific c. Day and time program is being offered 		
	Use the attached template to describe program components, then link them to this document. Use the drop-box option (a) CDE--academic, enrichment, physical activity to indicate the component your offering fits under.		
	<i>*In the fall, sites are required to resubmit updated program schedules. This schedule should be clearly aligned with the supports identified in section 4.</i>		
Please list any community-based organizations/sub-contractors the site will partner with in the 2025-26 school year . All Subcontractors should also be in the site's Quip Budget - Allowable Expenses Crosswalk			
Organization Name: <i>Example: Jane's Cooking</i>	Estimated Contract Amount	Who will manage the services: <i>School Site - Lead Agency</i>	Who is paying the subcontractor? (Lead Agency/School/ExLO)

SECTION 3: ENROLLMENT

ENROLLMENT PROCESS TO SERVE ALL STUDENTS	
ENROLLMENT PROCESS & TIMELINE	
Please use this template as an example.	
Upload Instructions: Please upload to your Program Plan Deliverables Folder. Please name your file in this format: SchoolName_EnrollmentTimeline.	
Please check the box below after completing the above instructions	
<input type="checkbox"/>	The enrollment timeline has been uploaded to Google Drive Deliverables Program Plan folder.
Insert Link to Enrollment Timeline: _____	

SECTION 4: INCLUSION

INCLUSION - SUPPORTING ALL OUSD STUDENTS
*Please check all the boxes to demonstrate awareness and implementation of mandatory expectations.
Who can receive the Golden Ticket?
Per federal statute, California Education Code, and Oakland Unified School District policy, any students identified by the OUSD Transitional Student and Family Unit can receive a <i>Golden Ticket</i> . Golden ticket students

get priority access into the after-school program. If a student/family indicates they have a Golden Ticket, the correct response is to enroll and admit them immediately. If you have any concerns regarding their status, reach out to your Expanded Learning Program Manager. Transitional students are by definition:
- Any OUSD student who is a homeless youth, as defined by the federal <i>*McKinney-Vento Homeless Assistance Act (42 U.S.C. Sec. 1143a)</i> , who is in foster care, or is designated as an unaccompanied minor.
- Any OUSD student who identifies as a newcomer, refugee or as an asylee. <i>*Subtitle VII-B of the McKinney-Vento Homeless Assistance Act (42 U.S.C. § 11431 et seq.)</i>
- Establishes the definition of homeless used by schools
- Ensures that children and youth experiencing homelessness have immediate and equal access to public education
- Provides for educational access, stability, and support to promote school success
- Needed to address the unique barriers faced by many homeless students
- OUSD's ExLO will also distribute Golden Tickets to students under special circumstances (Example: Emergency Transfers)
0 The expanded learning lead agency is aware of and will implement the OUSD Golden Ticket Policy.
Reasonable Accommodations Handout. Expanded Learning Inclusion Policy
Oakland School Board passed Resolution No. 2021-0159 in June 2021: Ensuring Access to Social-Emotional and Academic Supports for Students with Disabilities.

SECTION 5: PROGRAM COMPONENTS

PROGRAM COMPONENTS (The descriptions below should reflect the site's specific needs)

[CDE](#) requires that programs must provide a safe environment and include an **educational component** that provides tutoring and/or homework assistance; and an **educational enrichment** component, which may include, but is not limited to STEAM, recreation, prevention, and other Social Emotional Learning (SEL) activities (EC Section 8482.6); and provide opportunities for **physical activity**. (EC Section 8483.3[c][7]) The description below should reflect site-specific needs.

1) EDUCATIONAL COMPONENT

OUSD requires that part of your Educational Component focuses on Literacy and includes academic support in the core subject (language arts, math, history/social science, etc). Make sure to include how district literacy practices will be integrated.

- (i) Describe how the expanded learning program will provide the educational & literacy component.
- (ii) How are students building academic skills?
- (iii) How does the program align/supplement the school day priorities and curriculum?

Respond Below:

2) How is social-emotional academic development being integrated? (Include specific strategies for creating a safe & supportive environment through encouragement and actively engaged learning.) (i.e., collaborative skills, self-management, responsible decision-making, etc.)

Respond Below:

3) Enrichment Component that offers students engaging activities in various areas (fine arts, career technical

education, presentation, etc.)
How does the expanded learning program choose which educational enrichment activities are offered? <i>(Include specific strategies designed to foster skill-building youth voice and leadership, and diversity, access and equity.)</i>

Respond Below:

4) Physical Activity is an activity other than recess that is structured and supervised with a warm-up, structured physical activities, and a cool down. (This should happen for all students in the program.)
CDE expects Elementary programs to offer 30-60 minutes of developmentally appropriate, daily physical activity (to help meet CDE recommendation of 30-60 daily minutes of moderate to vigorous physical activity for youth). This is not ‘free play’ or recess. (We understand Middle and High will vary based on sports programs and scheduling. Programs should provide a physical component to non athletes.)
Please explain how the expanded learning program will address physical activity in your program, including type, frequency, and target population. All students should have the opportunity for physical activity).
<ul style="list-style-type: none"> · Plan and evaluate (review fitness test results, track minutes, etc.) · Include a variety of activities throughout the year
Describe how the expanded learning program will provide structured physical activity for all participants. <i>(Include specific strategies to promote healthy choices and behaviors.)</i>

Respond Below:

5) Family Engagement that may include literacy activities and other educational services that engage adult family members of students.
Describe how the expanded learning program provides opportunities to promote literacy and/or other educational services to adult family members of students?

Respond Below:

SECTION 6: CONTINUOUS QUALITY IMPROVEMENT

SECTION 6: CONTINUOUS QUALITY IMPROVEMENT (Alignment with CDE)	
This cycle of improvement revolves around twelve critical standards—the Quality Standards for Expanded Learning in California —which were developed in partnership between the California Department of Education’s (CDE) After School Division and the California Afterschool Network (CAN) Quality Committee.	
POINTS OF SERVICE Quality Standards & PROGRAMMATIC Quality Standards	
Resources:	
Definitions: CDE Quality Standards	
Unpacked: CDE Quality Standards & CQI Spectrum	
Unpacked: CDE Quality Standards & CQI Spectrum	
0	<u>California Department of Education Quality Standards have been entered into the Google Form.</u>
Identify a Point of Service Standard you want to work on next year based on your data from Public Profit and set a goal for your program.	

Evaluation Data Point:
Point of Service Quality Standard:
Goal:

SECTION 7: FACILITIES

SECTION 8: Facilities			
(a)	Plan with the school site administrator which rooms and outside spaces the expanded learning program will use Monday - Friday from the start of the program to 6 pm. Make sure to include bathrooms and snack areas.		
(b)	Lead Agency Director, will go into the Facilitron website to complete facilities usage requests no later than May 16, 2025. Visit the Facilitron website at: www.facilitron.com/dashboard/login		
	*NOTE: If using the school kitchen during the program, there needs to be an additional approved Facilitron request . A Nutritional Services (NS) staff member must supervise the proper use of the kitchen equipment and clean up afterward. Program using the kitchen will need to pay for the NS staff member's time during the kitchen use, similar to custodian services. The staff's hourly rate will determine the rate of pay.		
0	Lead Agency has reserved all facilities in Facilitron.	Date Entered into Facilitron	
Indoors (specify # of rooms) <i>i.e. 10 classrooms / 160 students</i>		Common spaces (specify space names) <i>i.e. Cafeteria, library, gym, large play yard, etc</i>	
# of classrooms	# of Students	Hours to be used	Which common spaces will your program use?

SECTION 8: CAMPUS SAFETY AND ACCESS

Section 8: Campus Safety and Access	
Please collaborate with the school's administration team to come up with agreements around campus safety and facility entrances. Add a link to the OUSD protocol. OUSD School Administrator Guidance to Police-Free Response Protocol	
Which entrances and exits will be open during the transition to afterschool?	
Once the transition has occurred, how can teachers or parents access the campus to leave or pick up students?	
In case of a lockdown or a secure school, does the site coordinator have access to keys they need to safely carry this out? What other adults on campus after school who should calibrate with afterschool for safety?	
Stay Away Orders The site principal will ensure communication between school day and	

after school regarding stay away orders. What is the process for the principal to inform the expanded learning site coordinator when a stay away order is implemented?	
Add a link to your 2025-2026 safety plan.	
Indicate all actions that will occur to ensure after-school program safety and alignment with school day procedures for emergency preparedness and emergency response:	
0	The Site Administrator and ExLO Site Coordinator will meet at beginning of the school year to update the Expanded Learning Safety Plan collaboratively.
0	The school site will share the Comprehensive School Site Safety Plan with the site coordinator.
0	School day and expanded learning programs will coordinate emergency drill schedules & procedures (ie. earthquake, fire, and lockdown drills).
0	Expanded learning staff will participate in site-level faculty safety trainings.
0	School will provide expanded learning staff with access to disaster supplies and other resources in case there is an emergency after school.
0	Site Administrator and ExLO Site Coordinator will meet regularly to review expanded learning incidences and update safety plans as needed.
0	The completed Expanded Learning 2026-2027 Safety Plan will be submitted to the Expanded Learning Programs Office by 10/1/25.
2. List the training and resources the school will provide to after school staff on safety procedures, including lockdown procedures and communication protocols for crisis response. <i>How will you ensure staff is trained for emergencies? What are the onsite communication protocols and expectations?</i>	
0	The principal and site coordinator have reviewed the OUSD Expanded Learning Emergency/Crisis 1st Level Response Notification Protocol and understand expectations regarding communication and incident reporting when an issue involving after-school safety
0	Expanded learning coordinator will have access to facility keys to ensure safety for after-school programs. Should a lockdown or a secure school is needed. The expanded learning Program will have access to facility keys for all areas where expanded learning programming occurs?
Culture Keeper	
0	The school site will utilize expanded learning and/or school day funds to pay Extra-time/Over-time (ET/OT) for an ExLO Culture Keeper.
0	The school site does not need a Culture Keeper,

2025-2026 AFTER SCHOOL BUDGET PLANNING SPREADSHEET

Site Name:			ASES			21CCLC Core			21CCLC Equitable Access			ELO-P		OFCY Match Funds	Program Fees (if applicable)	Other School Site Funds	Other Lead Agency Funds
Site #:		%	Resource 6010, Program		%	Resource 4124, Program		%	Resource 4124, Program		%	Resource 2600, Program					
Average # of students to be served daily (ADA):		0.00	USD	Lead Agency		USD	Lead Agency		USD	Lead Agency		USD	Lead Agency	Lead Agency	Lead Agency	USD	Lead Agency
TOTAL GRANT AWARD			0.00			0.00			0.00			0.00					
USD Indirect (5.00%)			0.00			0.00			0.00			0.00					
USD ASPO admin, evaluation, and Custodial Staffing and Supplies at 3.5%			0.00			0.00			0.00			0.00					
TOTAL SITE ALLOCATION			0.00			0.00			0.00			0.00					
1120	Quality Support Coach/Academic		3050			0			0			0		0			
1120	Certificated Teacher Extended		0			0			0			0		0			
1120	Certificated Teacher Extended																
1120	Certificated Teacher Extended																
Total certificated			3050		0	0		0	0		0	0		0	0	0	0
2205	Site Coordinator (list here, if district		0			0			0					0			
2225	Culture Keeper (optional)		0			0			0					0			
Total classified			0		0	0		0	0		0	0		0	0	0	0
3000's	Employee Benefits for Certificated		747.25			0			0			0					
3000's	Employee Benefits for Classified Staff		0			0			0			0					
3000's	Employee Benefits for Salaried		0			0			0			0					
Total benefits			747.25		0	0		0	0		0	0		0	0	0	0
4310	Supplies		0											0			
4310	Curriculum		0											0			
5829	Field Trips		0		0									0			
4420	Equipment (including computers -		0											0			
Bus tickets for students																	
Total books and supplies			0		0	0		0	0		0	0		0	0	0	0

Facilities count toward 25% of this match requirement:	0.00
Remaining match amount required:	0.00
Match should be met by combined OFCY funds,	0.00
Total Match amount left to meet:	0.00

Required Signatures for Budget Approval:

Principal:

Date:

Lead

Date:

Exhibit C (1)



PROCEDURE FOR INVOICING & ATTENDANCE
Oakland Unified School District
Comprehensive After School Programs

The following procedures are required in submitting invoices that utilize ELO-P, 21st Century and/or ASES funding:

All ELO-P, 21st Century and/or ASES attendances and invoices must be submitted via the OUSD/Expanded Learning Salesforce Community.

- ◆ All attendance must be entered into Aeries Student Information System, and all copies of sign-in/sign-out sheets must be uploaded into the site's deliverable Google folder by the 10th of every month. Attendance sign-in must comply with OUSD and CDE's protocols.
- ◆ A detailed breakdown of charges must be provided, including the number of hours worked and the hourly rate. All subcontractors' payments and purchases under \$500/per item must be reflected in the corresponding invoice. Receipts for purchases made with expanded learning funds must be attached to the invoice to support any expenses reflected on the invoice. Bus itinerary and reservation documentation must be attached for all field trip expenditures **Failure to fully complete an invoice according to these specifications may result in a delay of payment.**
- ◆ All invoices should cover only one calendar month, i.e. the 1st through the 30th or 31st, and should be entered by the 10th of every month.
- ◆ Contractor, Agency, Site Coordinator, and Principal signatures will be collected through the Salesforce Community Database and DocuSign. All of these signatures must be signed by the intended individual.
- ◆ **Invoices should be accompanied by one Invoicing and Staff Qualifications form per school site.**

If there are any questions regarding the invoicing process, please contact the expanded learning program manager.

PROCEDURES for PAID INSERVICE/EXTENDED CONTRACTS and TIME SHEETS OUSD CERTIFICATED TEACHERS

The following procedures are required in submitting fiscal forms for Paid In-service/Extended Time for OUSD employees utilizing the 21st Century and/or ASES funding:

Paying OUSD Certificated Employees (Teachers)

- ◆ Extended Contract teachers should submit a “Request for Extended Contract” form to After School Programs Office IN ADVANCE to approve all projected work to be completed, using appropriate Budget Org Key (Object Code usually -1120 or -1122)
- ◆ Have Employee sign Extended Contract & ALL Time Sheets
- ◆ Have Principal approve and sign Extended Contract & ALL Time Sheets
- ◆ Please be sure to submit ORIGINALS of all documents
- ◆ Please use only ONE SIDED Time Sheets
- ◆ Deliver to OUSD After School Programs Office — All ELO-P, 21st Century and/or ASES Extended Contracts and Time Sheets must be submitted via email to the OUSD After School Programs Office in order to be processed and paid.
- ◆ **Union Contract rate for teachers on extended contracts is \$47.50/hr.**
- ◆ Once the Extended Contract has been submitted and approved, only timesheets are required to be submitted for subsequent payments.
- ◆ Timesheets should be submitted to the After School Programs Office no later than the last working day of any month for payment at the end of the following month.

If there are any questions regarding these documents or procedures, please contact the Expanded Learning Office at expandedlearning@ousd.org.



**PROCEDURES for EXTENDED TIME and/or OVERTIME FORMS (ET/OT)
for OUSD CLASSIFIED EMPLOYEES**

The following procedures are required in submitting fiscal forms for Extended Time and/or Overtime (ET/OT) for OUSD classified employees utilizing ELO-P, 21st Century and/or ASES funding:

Paying OUSD Classified Employees (SSOs, Custodians, Instructional Aides, etc.)

- ◆ Complete Informed K-12 OUSD ET/OT Form
- ◆ All Custodial ET/OT forms must be submitted to Custodial Services at 900 High Street.
- ◆ All Culture Keeper ET/OT forms must be submitted electronically to Culture Keeper Coordinator
- ◆ Any other ET/OT forms for 21st Century and ASES classified staff must be routed to school Principal, who should then route to After School Program Office. ET/OT forms must be delivered to the After School Programs Office no later than each classified payday for payment on the following payday.
- ◆ Rate varies depending on the employee's hourly rate

If there are any questions regarding these documents and procedures, please contact our office at (510) 879-2888.

Exhibit D

Certificates of Insurance and Additional Insured Endorsement

INSERT HERE



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

11/14/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER	CONTACT NAME: Lynda Reynolds-Brown	
Cook, Disharoon & Greathouse, An AssuredPartners C	PHONE (A/C, No, Ext): (510)437-1900	FAX (A/C, No): (510)437-1979
16 Bryson Drive	E-MAIL ADDRESS: lbrown@cdginsurance.com	
Sutter Creek CA 95685	INSURER(S) AFFORDING COVERAGE	NAIC #
INSURED	INSURER A: Nonprofits Insurance Alliance	
East Bay Agency for Children	INSURER B:	
2828 Ford Street	INSURER C:	
Oakland CA 94601	INSURER D:	
	INSURER E:	
	INSURER F:	

COVERAGES

CERTIFICATE NUMBER: CL24111418887

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> LIQUOR LIABILITY GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC <input type="checkbox"/> OTHER:	X		202408866	11/14/2024	11/14/2025	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 500,000 MED EXP (Any one person) \$ 20,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000 Liquor Liability Aggregate \$ \$1,000,000
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS			202408866	11/14/2024	11/14/2025	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input type="checkbox"/> RETENTION \$			202408866UMBPO	11/14/2024	11/14/2025	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ 1,000,000 \$ *Does not go over Auto
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input type="checkbox"/>	N/A				PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/> E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Social Services Prof Liab (E&O)			202408866	11/14/2024	11/14/2025	\$1,000,000 Each Event \$3,000,000 AGG
A	Improper Sexual Conduct Liab			202408866	11/14/2024	11/14/2025	\$1,000,000 Each Occurrence \$2,000,000 AGG

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Per Acord guidelines, please refer to 2nd page COMMENTS/REMARKS section for Additional Insured and special endorsement information.

The General Liability policy includes Social Services Professional Liability: \$3,000,000 Aggregate/\$1,000,000 Each Claim

CERTIFICATE HOLDER

CANCELLATION

Oakland Unified School District Attn: Risk Management 1011 Union Street, Suite 987 Oakland, CA 94607	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE L Reynolds-Brown/LB <i>Lynda A. Reynolds-Brown</i>

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ACORD 25 (2014/01)

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INS025 (201401)

COMMENTS/REMARKS

Oakland Unified School District, its officers employees, volunteers or agents are
Additional Insured per the attached policy form #CG2026 1219, provided it is required in a
written contract between the Named Insured and the Additional Insured.
General Liability is Primary and Non-Contributory per attached endorsement #NIAC E61 0219.

POLICY NUMBER: 202408866
Named Insured: East Bay Agency for Children

COMMERCIAL GENERAL LIABILITY
CG 20 26 12 19

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

ADDITIONAL INSURED – DESIGNATED PERSON OR ORGANIZATION

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

SCHEDULE

Name Of Additional Insured Person(s) Or Organization(s):

Oakland Unified School District, its officers, employees, volunteers or agents

Information required to complete this Schedule, if not shown above, will be shown in the Declarations.

- A. Section II – Who Is An Insured** is amended to include as an additional insured the person(s) or organization(s) shown in the Schedule, but only with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" caused, in whole or in part, by your acts or omissions or the acts or omissions of those acting on your behalf:
1. In the performance of your ongoing operations; or
 2. In connection with your premises owned by or rented to you.

However:

1. The insurance afforded to such additional insured only applies to the extent permitted by law; and
2. If coverage provided to the additional insured is required by a contract or agreement, the insurance afforded to such additional insured will not be broader than that which you are required by the contract or agreement to provide for such additional insured.

- B.** With respect to the insurance afforded to these additional insureds, the following is added to **Section III – Limits Of Insurance:**

If coverage provided to the additional insured is required by a contract or agreement, the most we will pay on behalf of the additional insured is the amount of insurance:

1. Required by the contract or agreement; or
2. Available under the applicable Limits of Insurance shown in the Declarations; whichever is less.

This endorsement shall not increase the applicable Limits of Insurance shown in the Declarations.

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

**ADDITIONAL INSURED
PRIMARY AND NON-CONTRIBUTORY
ENDORSEMENT FOR PUBLIC ENTITIES**

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

SCHEDULE

<p>Name of Person or Organization:</p>

A. Section II – WHO IS AN INSURED is amended to include:

4. Any public entity as an additional insured, and the officers, officials, employees, agents and/or volunteers of that public entity, as applicable, who may be named in the Schedule above, when you have agreed in a written contract or written agreement presently in effect or becoming effective during the term of this policy, that such public entity and/or its officers, officials, employees, agents and/or volunteers be added as an additional insured(s) on your policy, but only with respect to liability for “bodily injury”, “property damage” or “personal and advertising injury” caused, in whole or in part, by:

- a. Your negligent acts or omissions; or
- b. The negligent acts or omissions of those acting on your behalf;

in the performance of your ongoing operations.

No such public entity or individual is an additional insured for liability arising out of the sole negligence by that public entity or its designated individuals. The additional insured status will not be afforded with respect to liability arising out of or related to your activities as a real estate manager for that person or organization.

B. Section III – LIMITS OF INSURANCE is amended to include:

8. The limits of insurance applicable to the public entity and applicable individuals identified as an additional insured(s) pursuant to Provision A.4. above, are those specified in the written contract between you and that public entity, or the limits available under this policy, whichever are less. These limits are part of and not in addition to the limits of insurance under this policy.

C. With respect to the insurance provided to the additional insured(s), Condition 4. Other Insurance of SECTION IV – COMMERCIAL GENERAL LIABILITY CONDITIONS is replaced by the following:

4. Other Insurance

a. Primary Insurance

This insurance is primary if you have agreed in a written contract or written agreement:

- (1) That this insurance be primary. If other insurance is also primary, we will share with all that other insurance as described in c. below; or

- (2) The coverage afforded by this insurance is primary and non-contributory with the additional insured(s)' own insurance.

Paragraphs (1) and (2) do not apply to other insurance to which the additional insured(s) has been added as an additional insured or to other insurance described in paragraph **b.** below.

b. Excess Insurance

This insurance is excess over:

1. Any of the other insurance, whether primary, excess, contingent or on any other basis:
 - (a) That is Fire, Extended Coverage, Builder's Risk, Installation Risk or similar coverage for "your work";
 - (b) That is fire, lightning, or explosion insurance for premises rented to you or temporarily occupied by you with permission of the owner;
 - (c) That is insurance purchased by you to cover your liability as a tenant for "property damage" to premises temporarily occupied by you with permission of the owner; or
 - (d) If the loss arises out of the maintenance or use of aircraft, "autos" or watercraft to the extent not subject to Exclusion **g.** of **SECTION I – COVERAGE A – BODILY INJURY AND PROPERTY DAMAGE.**
 - (e) Any other insurance available to an additional insured(s) under this Endorsement covering liability for damages which are subject to this endorsement and for which the additional insured(s) has been added as an additional insured by that other insurance.
- (1) When this insurance is excess, we will have no duty under Coverages **A** or **B** to defend the additional insured(s) against any "suit" if any other insurer has a duty to defend the additional insured(s) against that "suit". If no other insurer defends, we will undertake to do so, but we will be entitled to the additional insured(s)' rights against all those other insurers.
- (2) When this insurance is excess over other insurance, we will pay only our share of the amount of the loss, if any, that exceeds the sum of:
 - (a) The total amount that all such other insurance would pay for the loss in the absence of this insurance; and
 - (b) The total of all deductible and self-insured amounts under all that other insurance.
- (3) We will share the remaining loss, if any, with any other insurance that is not described in this **Excess Insurance** provision and was not bought specifically to apply in excess of the Limits of Insurance shown in the Declarations of this Coverage Part.

c. Methods of Sharing

If all of the other insurance available to the additional insured(s) permits contribution by equal shares, we will follow this method also. Under this approach each insurer contributes equal amounts until it has paid its applicable limit of insurance or none of the loss remains, whichever comes first.

If any other the other insurance available to the additional insured(s) does not permit contribution by equal shares, we will contribute by limits. Under this method, each insurer's share is based on the ratio of its applicable limit of insurance to the total applicable limits of insurance of all insurers.

Exhibit E

Statement of Qualifications

INSERT HERE



July 17, 2024

Oakland Unified School District
Procurement Department

To whom it may concern:

East Bay Agency for Children (EBAC) is a 501(c)3 California corporation based in Oakland and founded in 1952. For the past 72 years, EBAC has provided support services to children, youth and families in Oakland. EBAC invested \$21 million in Alameda County families this past fiscal year. EBAC is accredited by CARF, an independent nonprofit organization, in recognition of exceptional commitment to continually improving services, encouraging feedback, and serving the community. EBAC has been named a Top Workplace nine times since 2012 by the Bay Area News Group and the San Francisco Chronicle. EBAC has been billing Short Doyle Medi-Cal since the early 1960s and was one of Alameda County's first EPSDT providers beginning in 1998. EBAC's EIN is 94-1358309.

For decades, EBAC has partnered with Oakland Unified School District (OUSD) to provide mental health support services to students in mainstream classrooms, afterschool services for students, case management for youth, and basic need supports through our family resource centers. Annually, EBAC provides mental health services for about 400 T-k to 12th grade students on 22 OUSD school campuses; afterschool services for 900 students on 7 OUSD school sites; and case management for 300 at-promise youth at 15 OUSD schools. EBAC manages the Central Family Resource Center, housed at the OUSD Lakeview campus. The Central Family Resource Center, a partnership with OUSD, coordinates basic needs and other stabilizing support services for OUSD families throughout the school district. Additionally, EBAC manages the Frick Family Wellness Center, including the co-located school-based health center, on OUSD's Frick United School of Language campus.

EBAC has a long history providing impactful services for OUSD students and families. We look forward to continuing our work together.

Respectfully,

Josh Leonard
CEO

Exhibit F

Agency Letter

INSERT HERE



July 17, 2024

Oakland Unified School District
Attn - Risk Management
1011 Union Street, Site 987
Oakland, CA 94607

RE: Fingerprint and TB Test Verification

To Whom It May Concern:

This letter is to confirm that all East Bay Agency for Children employees, interns, and volunteers are required to have, on file DOJ & FBI fingerprints and TB Test clearance to be employed by EBAC and therefore to be assigned to any OUSD site.

ATI Numbers for staff working at OUSD sites will appear on all invoices submitted and proof of fingerprint and TB Test compliance for any staff working at an OUSD site will be available to OUSD upon request.

Thank you for your continued partnership. Please let me know if you have any questions.

Best regards,

Tammy Jones
COO

EXHIBIT G
Agreement to Allow Distinct & Separate Employment by OUSD and AGENCY

As set forth in Paragraph 13.3 of the Memorandum of Understanding between AGENCY and Oakland Unified School District (“OUSD”), this Agreement (“Agreement”) allows for the employment of the EMPLOYEE, _____, for distinct and separate employment roles with OUSD and with AGENCY. These two employment positions do not overlap in duties, hours, or control by the respective employers, OUSD or AGENCY. As used in this Agreement, “Parties” means Employee, OUSD, and AGENCY.

1. Employment Position. OUSD shall provide Employee with a written document describing the position that Employee shall perform for OUSD. AGENCY shall provide Employee with a written document describing the position that Employee shall perform for AGENCY. None of the duties performed for either employer shall interfere or conflict with their responsibilities for the other employer.
2. Hours of Work. OUSD shall inform Employee of the hours of work for the OUSD employment position. AGENCY shall inform Employee of the hours of work for the AGENCY position. None of the work hours shall be overlapping. Employee shall not work any hours beyond the regular working hours for either OUSD or AGENCY unless express written approval is given by the Employer for whom the extra hours are being worked.
3. Control & Supervision – OUSD Employment. During the employment position and working hours performed for OUSD, EMPLOYEE will devote their full services to OUSD and shall not engage in any work that conflicts with or compromises EMPLOYEE’s best efforts to OUSD. EMPLOYEE shall be supervised by designated OUSD personnel and OUSD will provide the information, tools, and equipment necessary for such employment. OUSD shall control all aspects of the employment relationship for the work performed for OUSD. EMPLOYEE shall not use the information, tools, or equipment of OUSD in performing the work for AGENCY, without OUSD’s express permission. All work product of the EMPLOYEE shall belong to the employer for whom the services were being provided at the time the work was created. AGENCY shall not have any control or supervision over EMPLOYEE during the EMPLOYEE’s OUSD work hours.
4. Control & Supervision – AGENCY Employment. During the employment position and working hours performed for AGENCY, EMPLOYEE will devote their full services to AGENCY and shall not engage in any work that conflicts with or compromises EMPLOYEE’s best efforts to AGENCY. EMPLOYEE shall be supervised by designated AGENCY personnel and AGENCY will provide the information, tools, and equipment necessary for such employment. AGENCY shall control all aspects of the employment relationship for the work performed for AGENCY. EMPLOYEE shall not use the information, tools, or equipment of AGENCY in performing the work for OUSD, without AGENCY’s express permission. All work product of the EMPLOYEE shall belong to the employer for whom the services were being provided at the time the work was created. OUSD shall not have any control or supervision over EMPLOYEE during the EMPLOYEE’s AGENCY work hours.
5. Workers Compensation Liability Insurance. As required by California and federal law, each employer shall maintain workers compensation liability insurance for Employee’s behalf for the employment position for which EMPLOYEE is employed by each of them.
6. Wages. OUSD is separately and independently liable for all wages and benefits earned by EMPLOYEE for performance of the OUSD employment position. OUSD shall have no liability for any portion of wages and benefits earned by EMPLOYEE for performance of the AGENCY employment position, and AGENCY agrees to indemnify, defend, and hold harmless OUSD from any such claim. Similarly, AGENCY is separately and independently liable for all wages and benefits earned by EMPLOYEE for performance of the AGENCY employment position. AGENCY shall have no liability for any portion of wages and benefits

earned by EMPLOYEE for performance of the OUSD employment position, and OUSD agrees to indemnify, defend, and hold harmless OUSD from any such claim.

7. No Joint Employer Relationship. The Parties acknowledge and agree that it is not their intent to create any joint employer relationship and, instead, each employment relationship is separate and distinct as set forth in this Agreement. Notwithstanding, EMPLOYEE understands and agrees personnel information may be exchanged between OUSD and AGENCY.
8. Termination. Subject to any applicable employment laws, any Party may terminate this Agreement or any employment relationship created under this Agreement with two weeks written notice to the other Parties.
9. Litigation. This Agreement shall be performed in Oakland, California and is governed by the Laws of the State of California. The Alameda County Superior Court shall have jurisdiction over any state court litigation initiated to enforce or interpret this Agreement.
10. Integration/Entire Agreement of Parties: This Agreement and the Master Contract between AGENCY and OUSD from which this Agreement stems, constitute the entire agreement between the Parties and supersedes all prior discussions, negotiations, and agreements, whether oral or written. This Agreement may be amended or modified only by a written instrument executed by all Parties.
11. Counterparts. This Agreement and all amendments and supplements to it may be executed in counterparts, and all counterparts together shall be construed as one document.
12. Signature Authority. Each party has the full power and authority to enter into and perform this Agreement, and the person signing this Agreement on behalf of each Party has been given the proper authority and empowered to enter into this Agreement.
13. Employment Contingent on Governing Board Approval: OUSD shall not be bound by the terms of this Agreement or employment of EMPLOYEE until it has been formally approved by OUSD's Governing Board, and no payment shall be owed or made to EMPLOYEE absent formal approval. This Agreement shall be deemed to be approved when it has been signed all Parties and employment of EMPLOYEE has been approved by the Governing Board.

OAKLAND UNIFIED SCHOOL DISTRICT

-
- ☐ President, Board of Education
 - ☐ Superintendent or Designee

Secretary, Board of Education

AGENCY

EMPLOYEE



OAKLAND UNIFIED SCHOOL DISTRICT

Community Schools, Thriving Students

Request for Proposal #24-148ExLO

**EXPANDED LEARNING LEAD AGENCY
FOR EXPANDED LEARNING OFFICES**

**OAKLAND UNIFIED SCHOOL DISTRICT
Attention: Procurement Department
900 High Street, 2nd Floor
OAKLAND, CA 94601**

**email: procurement@ousd.org
phone: (510) 879-2990**

**Proposals Due:
July 12, 2024**

THE TERMS AND CONDITIONS OF THIS SOLICITATION ARE GOVERNED BY
THE APPLICABLE STATE AND FEDERAL LAWS.

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B. Schedule of Events

Event	Date	Info
RFP 2024 Announcement	June 6, 2024	
RFP Digital Application Released	June 7, 2024	Link on Procurement Website
RFP Pre-Conference Q & A (Virtual)	June 25, 2024 at 2:00 p.m. pst	Zoom link on Procurement Website
Deadline for Questions	June 28, 2024	
RFP Submission Due Date	July 12, 2024	
Lead Agency Status Notifications	September 6, 2024	
School Site/Lead Agency Confirmation of Partnership	November 29, 2024	
OUSD MOU Approval Season	May - June 2025	
Lead Agency Service Contract	July 1, 2025 - June 30, 2028	

OUSD will use every effort to adhere to the schedule. However, OUSD reserves the right to amend the schedule, as it deems necessary.

The District reserves the right to amend or cancel this proposal at any time.

Proposers are responsible for viewing any new changes related to this proposal online at <https://www.ousd.org/bidopportunities>.

If a proposer desires any clarification or questions of any kind regarding this solicitation, the proposer must make a written request and should be addressed via email to:

Francisco Flores, Procurement Analyst
francisco.flores@ousd.org

NOTE: Contacting Board members and/or any District staff other than the procurement analyst who is outlined above, may disqualify the proposer from the selection process.

What is an RFP? An RFP (Request for Proposals) is a proposal based selection process, in accordance with Public Contracts Code section 20111.5. It is a request by OUSD Expanded Learning Office for non-profit organizations to submit their proposals to be considered an OUSD-approved primary contractor/expanded learning program provider for district school-site based comprehensive expanded learning program services, after which OUSD will determine which providers are qualified based on that determination.

What is a Pre-Conference Q & A? A pre-conference Q & A is an opportunity to ask members of the selection team any questions you may have, and/or clear up any confusion regarding project details/scope of work that is in the RFP. This is an *Optional Online Meeting*.

C. Introduction and Overview

The mission statement of OUSD's Office of Expanded Learning states: *In community, we cultivate transformative experiences for youth on their journey as they become thriving, productive leaders.*

The Oakland Unified School District (OUSD) Department of Expanded Learning invites interested nonprofit organizations to respond with their proposals to serve as an Expanded Learning Program Provider in designing, planning, administering, and operating effective, high-quality comprehensive expanded learning programs. Eligible providers will be committed to support OUSD's strategic plan to ensure strong readers by the third grade, support empowered graduates, create joyful schools, and grow a diverse and stable staff. In addition, eligible providers must also support citywide goals.

Lead Agency partners will invest in providing expanded learning supplemental programs that complement the regular school day program and support the OUSD priorities for student achievement, health, and well-being. Oakland Unified School District's (OUSD) mission is to build a Full-Service Community District focused on high academic achievement while serving the whole child, eliminating inequity, and providing each child with excellent teachers daily. Expanded Learning supports this mission while holding our values of equity, joy, and liberation for youth and adults. Select Lead Agencies will commit to working in partnership with school sites and the OUSD Expanded Learning Office (ExLO) to provide comprehensive programming that supports the entire school community.

Through the RFP process, OUSD seeks organizations who demonstrate the capacity to be adaptive, make necessary shifts, and be able to work within the established OUSD model of school and community partnerships through various funding sources' parameters.

Organizations must be fiscally sound with the capacity to leverage other resources to provide students with high quality expanded learning programming: after-school and summer youth development experiences that complement and support school district and city priorities for student success and well-being.

Community organizations that serve as a Lead Agency are an integral part of our OUSD Full Service Community Schools and make an impactful contribution toward strengthening student outcomes.

Term of the List of Qualified Agencies

This Request for Proposals (RFP) for Expanded Learning & Summer Program Lead Agency will result in a list of OUSD vetted lead agencies with which OUSD will enter three-year master contracts. From the list of contracted agencies, school site administrators may select an OUSD approved expanded learning program provider. An organization being placed on the approved lead agency list and entering a master contract with OUSD does not guarantee an assignment at an OUSD school site.

The selection of the expanded learnings & summer program Lead Agency is at the discretion of the school site administrator (Principal). School site administrators will select a Lead Agency from the list of approved after-school providers by assessing the quality/capacity of the current expanded learning program, identifying program goals, and considering any other factors relevant to the school site. Yearly program plans are created through a collaborative partnership between the Lead Agency and school site administrators to ensure both parties are meeting overall program expectations.

Once selected to serve at a given school, a lead agency will be contracted to serve that school site for three years, subject to continuing annual approval of the school site administrator and District.

Overview of OUSD Expanded Learning Programs

OUSD Expanded Learning Programs strive to create and sustain "safe haven" environments where Oakland children and youth can access expanded learning opportunities and integrated education, health, cultural, and enrichment programs outside of school hours or the regular school year. OUSD Expanded Learning Programs operate in all elementary, middle, and high schools across the city of Oakland.

When programming is conducted in-person, over 15,000 students across 80+ schools participate in OUSD expanded learning programs that operate Monday - Friday until 6:00 pm. Students who participate in expanded learning programs every day receive an additional 540 hours of learning by the end of the school year, equivalent to 90 additional days of school. In these valuable after-school hours, students engage in youth development activities that foster their physical health, social-emotional learning/well-being, and support their academic

achievement in school. In order to meet these goals, the quality and success of the District's expanded learning programs is critical.

These expanded learning and summer programs are aligned with efforts in Oakland to improve young people's educational outcomes, including Oakland's investment in the Kids First! Legislative initiative goal to "Help Children and Youth Succeed in School and Graduate High School" and the Oakland Unified School District's Full Service Community Schools initiative that seeks to provide health, education, and social services to youth, their families and the community.

OUSD expanded learning and summer programs offer critical support to schools, students, and their families. In addition to providing children and youth with sanctuary, quality expanded learning programs to support students academically and socially, OUSD expanded learning programs serve a large proportion of youth who typically benefit from additional learning support, including students from low-income households (81%) and English Learners (31%). Additionally, approximately 23% of OUSD after-school participants are African American and 46% are Latino.

OUSD seeks community partners whose organization mission and vision closely align and support the District's strategic plan and vision for Full Service Community Schools.

High quality expanded learning programs must satisfy the various grant funding requirements—detailed further below and in the MOU—and provide additional opportunities for youth to practice the academic and social skills they need to succeed. OUSD expanded learning programs provide youth with a mix of academic support, recreational/physical, and enrichment activities. Within these broad categories, expanded learning providers work collaboratively with school partners to develop a balance of activities that meet the unique interests and needs of the student population and support the goals and priorities of the school community for student achievement and well-being. Below are examples of the mix of after-school activities offered in OUSD Expanded Learning Programs.

SAMPLE AFTER-SCHOOL ACTIVITIES BY CATEGORY

CATEGORY	ACTIVITIES
Academic Support	Academic Enrichment Learning, Tutoring, Expanded Library Services, Supplementary Education Services, Homework Support, Credit Recovery, Reading & Literacy, Math, Science
Recreation/ Physical Activity / Organized Sports	Cooperative Games, Dance, Martial Arts, Yoga, Intramural Sports, Sports Leagues, Mindfulness

Enrichment	Arts and Cultural Activities, Health and Nutrition Education, Substance Abuse & Drug Prevention, Violence Prevention, Counseling & Character Education
College and Career	Career & Job Training, Entrepreneurial Education, Technology/Telecommunications Training, Community Service & Service Learning, Internships and Apprenticeships
Leadership Development	Peer Mentoring, Peer Tutoring, Youth-Led Community Service
Science Technology Engineering & Math	Gardening, Coding, Robotics, Making, Forensics, Cooking
Outdoor Education	Community Mapping, Hiking, Backcountry Camping, Kayaking, Bicycling

D. Funding

OUSD Expanded Learning Programs are currently primarily funded through grants from the California Department of Education (CDE). CDE provides funds to school districts that collaborate with community partners to provide safe and educationally enriching alternatives for children and youth during non-school hours. The base grants that CDE awards to OUSD for after-school programs represent four (4) funding sources:

- After-School Education & Safety (ASES) for elementary, middle, and K-8 schools are state funds. ASES grants are three-year renewable funding sources.
- 21st Century Community Learning Center (21st CCLC) grants for elementary, middle, and K-8 schools are federal funds. 21st CCLC grants are awarded based on a highly competitive application process, and last for five years.
- 21st Century After-School Safety and Enrichment for Teens (ASSETS) grants for high schools are federal funds. 21st Century ASSETS grants are awarded based on a highly competitive application process, and last for five years.
- Expanded Learning Opportunities - Program (ELO-P) funding is a universal grant that supports all TK - 6th Grade OUSD's unduplicated students' access to free expanded learning opportunities.

OUSD directly applies for these grant funds from the California Department of

Education, and grant funds are received and managed by the school district. OUSD contracts a portion of grant funds to Lead Agencies to operate expanded learning programs in close partnership with schools.

Additionally, Lead Agency partners leverage other funding and resources to support high quality programs, including private grant dollars, AmeriCorps grants, volunteers, and other in-kind resources. Leveraging additional resources on behalf of the expanded learning programs is an essential function of the Lead Agency partner because of the reality that state and federal expanded learning grant dollars alone are often inadequate to run a high-quality program. ELO-P, ASES, and 21st Century grant dollars are currently awarded at a rate of:

- ASES: \$10.18/student/day for TK-8th Grade students
- 21st Century: \$10.18/student/day for TK-8th Grade students
- 21st Century ASSETS: \$10.10/student/day for high school students
- ELO-P: \$15/student/day for TK-6th Grade students

Other considerations for the allocations of funds

- OUSD elementary and middle school ASES grants can only be used to provide expanded learning programming daily (180 days) immediately after the school day and facilitate programming for at least 15 hours a week until at least 6:00 pm.
- OUSD High School ASSETS base grants can be used to operate programs before school, after school, weekends and during summer/intersession in accordance with grant guidelines.
- Some sites may also receive 21st Century related grants including Supplemental funding (to support summer programming).
- ASES and 21st CCLC grant funds are intended to complement, but not supplant, other funding provided by OUSD, school sites, or community partners.
- ASES and 21st CCLC Grant funds are inadequate to cover the true cost of running a high quality expanded learning program. OUSD and its Lead Agency community partners are committed to leveraging additional funding and resources to match grants provided by the California Department of Education.
- ASES/21st Century grants are attendance-based grants.
- ELO-P funding must be used to provide expanded learning opportunities during out-of-school time; before school, after-school, summer/intersession at no cost to unduplicated students.

Sites that fail to meet calculated attendance will trigger California Department of Education intervention and funding levels may be reduced. Sites must earn 85% of attendance to be in good standing for full funding. Failure to achieve attendance targets may result in a Lead Agency being removed from the OUSD approved list of Lead Agencies.

E. OUSD Expanded Learning / Program Operation

In Oakland, approved lead agencies must be equipped and have organizational infrastructure to provide synchronous and asynchronous programming at the discretion of OUSD, as reflected in the MOUs.

In the spirit of OUSD's Full Service Community Schools vision, our approved expanded learning organizations partners work closely with schools and their principals to develop specific programmatic goals to provide holistic support and equitable learning opportunities for all students. As school-day teachers focus on providing high quality instruction in the classroom, expanded learning programs provide high quality enrichment, physical, academic, and SEL opportunities to students during the after school and non-school days when youth are most vulnerable to crime, violence, and risky behavior.

Expanded Learning Lead Agencies are expected to offer programming to all students in TK - 12th grade reflected of the school site's specific grant requirement.

F. Base-line Expanded Learning Program Requirements

The goal of the expanded learning program is to support student success in school through academic support, social emotional development and educational enrichment. The school site administrator, working in partnership with the Expanded Learning Lead Agency, is an integral part of developing the expanded learning program components that are appropriate to support his/her school site goals articulated in the School Site Plan. All Lead Agencies are selected by Principals to collaborate on the development and implementation of the expanded learning program in compliance with State and Federal guidelines, and District requirements.

OUSD's Expanded Learning Office goals align with grant requirements which aim to provide a comprehensive expanded learning program during the school year and/or summer program which consists of a balance of academic and enrichment activities, including daily physical activity components. The funds cannot be used to supplant school day activities.

An expanded learning program must include the following:

- To satisfy **ASES Funding**:
 - Educational and literacy component to provide tutoring and/or homework assistance,
 - Educational enrichment component and,
 - Daily physical activity/recreation component and,

- Serve a minimum 83 elementary and 111 middle school students daily and, free to all unduplicated students
- To satisfy **21st CCLC E/M**:
 - Educational and literacy components to provide tutoring and/or homework assistance,
 - Educational enrichment component,
 - Physical activity/recreation component, and
 - Serve a minimum ADA contingent on grant allocation and,
 - Free to all unduplicated students
- To satisfy **ASSETs**:
 - Educational and literacy component to provide tutoring and/or homework assistance,
 - Educational enrichment component,
 - Physical activity/recreation component, and
 - Serve a minimum of 139 students daily
- To satisfy **ELO-P**:
 - Offer 9 Hours of Programming (School day hours count toward the 9 hours)
 - Support TK-6th grade students
 - 175 school days & 30 days intersessions (For the purpose of this site plan, the scope of work will be for a total of 60 school days)
 - TK/K staff ratio 10:1
 - Must offer the program to all unduplicated TK-6 grade students
 - Parallel ASES Compliance Reporting
 - ELO-P funding can not be used to provide school day support (CDE Guidance)

Additional Program Requirements:

- **All programs** must provide a nutritious snack and track attendance daily.
- Expanded learning lead agencies and school sites are **expected to implement reasonable accommodations** under Section 504 of the Americans with Disability Act to support OUSD's students with disabilities. The standard for reasonableness must be determined on a case-by-case basis.
- Per federal statute, California Education Code, and Oakland Unified School District policy, any students identified by the OUSD Transitional Student and Family Unit get priority access into the after-school program. If a student/family indicates they are homeless, newcomer, refugee, and/or asylee will have automatic enrollment.
- All programs must adhere and align with all OUSD safety policies and procedures, this includes OUSD's George Floyd Resolution which promotes a safe and supportive environment.

Please note that the below list of compliance requirements is not exhaustive. Lead Agencies are expected to know and comply with these and other district and state and federal requirements not listed here, including but not limited to state and federal laws and requirements outlined in applicable OUSD Board policies and the Memorandum of Understanding (“MOU”) with OUSD which all Lead Agencies selected to serve a school site must sign and have approved by OUSD’s Governing Board. A sample MOU is attached as Appendix III. Please note this MOU is subject to change depending on District needs. Applicants are encouraged to review it for more program requirement specifics.

Operational Requirements

- Elementary and Middle School After-School Programs must operate 5 days/week, for at least 15 hours/week, commencing immediately at the end of the regular school day and run until at least 6 p.m.
- High School After-School Programs must operate a minimum of 15 hours/week
- Summer School Programs need only comply with legislative or funder requirements
- OUSD’s Expanded Learning Programs Office (ExLO) has established early-release policies that must be implemented at each expanded learning and/or summer program. Further details of required hours and attendance expectations are located in the MOU.

G. Staffing

Staff working in OUSD Expanded Learning Programs must meet the minimum requirements to be in compliance with the California Dept of Education Codes. Staff members who directly supervise students must meet the district’s Proposal for an instructional aide, paraprofessional, or provide documentation that confirms completing 48 college units or the equivalent of an AA college degree.

Programs must operate with a minimum staff to student ratio of 1:20 for 1-12 grade and 1:10 for TK-K. Unless otherwise advised due to the health and safety of the students. It is required that each expanded learning program have a Site Coordinator who is full-time, salaried with benefits, and present at the school site during their work hours. The California Education Code provides that “selection of the program site [coordinator] shall be subject to the approval of the school site principal.” The Lead Agency must notify school principals in writing of any expanded learning staff changes within 24 hours.

Oakland expanded learning programs share a basic staffing pattern across all sites, though specific staff duties may vary somewhat from site to site. The most common staffing plan includes a full-time Site Coordinator, a Quality Support Coach (OUSD Credentialed Teacher), and youth development workers. Many programs also work with additional *service providers for specific services, and some may rely on regular volunteer assistance as well*. At some sites, certificated teachers provide targeted academic assistance, and academic enrichment activities for expanded learning participants through OUSD extended contracts.

Expanded Learning Lead Agencies should be fully staffed and prepared to provide programming for a total of 180 days. Lead agencies should have contingency plans to ensure that each program is fully staffed and able to meet the school site's enrollment needs.

H. Enrollment, Attendance and Evaluation Documentation

Approved Lead Agencies will need to consider CDE Guidelines, OUSD Expanded Learning Office expectations, and site-level input (e.g. site administrator) when it comes to student enrollment consideration, attendance protocol, and programmatic evaluation.

- a. Enrollment: Approved Lead Agencies must be familiar with CDE guidelines of ASES, 21st CCLC, ELO-P, and ASSETs Programs when working with a unique population defined as foster youth, McKinney-Vento, and students qualify with free-reduced lunch status. Lead Agencies must prioritize enrollment for any child that is homeless, defined by the federal McKinney-Vento Homeless Assistance Act (42 U.S.C. Sec.1143a), newcomers (refugee, asylee, and unaccompanied minor), or if the child is in foster care. Lead agency will work with the school site administrator to develop a written enrollment policy. The enrollment policy needs to include, but not be limited to, enrollment priorities, application process, and acceptance notification, waitlist procedures, behavior guidelines, parental expectations, student expectations, procedure for removing students from expanded learning programs, and so on. Approved Lead Agencies are required to provide the written enrollment policy to all families who apply for the program.
- b. Fees: Unduplicated students must have access to the program at no cost. Lead Agencies should implement a process for identifying unduplicated students and ensuring that fees are not charged to those families.
- c. Attendance: Approved Lead Agency is required to be aware of all required attendance submission protocol and procedures to ensure good standing status with the Expanded Learning Office and CDE. All attendance documentation shall be closely monitored, and managed for accuracy by the Site Coordinator

and/or occasional audit request by the district and CDE. This includes accurate completion and daily maintenance of student sign in/out sheets, weekly inputting of attendance data into the OUSD online system, and monthly submission of scanned electronic attendance records to OUSD ExLO. Lead Agencies are also responsible for conducting internal audits of attendance records to ensure that program sites maintain accurate, verifiable data on student attendance. All program records must be maintained for five years for auditing purposes.

I. Contract and Payments

Agencies that are approved through the process described in this RFP must enter a 3-year master contract with the District. They may not begin operating at a school site unless the District and agency have executed a contract on the District's template. The District's Board of Education will likely approve these master contracts during the May-August 2025 Board meetings.

Although the master contract will last for 3 years, note that agencies and sites will be matched in 1-year relationships, as they are currently.

In Spring of each year, all Lead Agencies must initiate and engage in annual program planning with school leadership at each program site. Lead Agencies will submit a program plan and budget for the upcoming school year to the OUSD EXLO and Board of Education for approval, at the beginning of each school year.

Invoices are processed on a cost reimbursement basis for actual expenditures incurred. Due to the timing of OUSD contracting and fiscal procedures, Lead Agency partners must operate with a 4 month reserve covering the full cost of the agency's OUSD expanded learning program implementation. Typically, there are delays to the initial payment of agency invoices at the beginning of each school year.

J. Guidelines for Charging Fees

The intent of ASES, 21st CCLC, ASSETS, and ELO-P grants, which aligns with OUSD values, is to establish local programs that offers academic support and enrichment to students in need of such services regardless of a family's inability to pay.

CDE and OUSD discourage charging fees as that could exclude students in need from attending and taking advantage of the expanded learning program. ASES, 21st CCLC, ELO-P grants do not prohibit charging fees for expanded learning programs; however, programs that choose to charge fees, will need to collaborate with a Site Administrator to create and submit

the program's fee structure for approval in accordance with the terms in the MOU. In addition, all students that fall under the category of **unduplicated cannot be charged fees**. Sites that receive 21st CCLC and ASSETS grants will be required to report any fees collected (i.e.- registration fees, family fees, application fees, etc.). Programs that opt to charge program fees may not prohibit any family from participating due to financial circumstances. All program materials related to outreach and enrollment must state clearly that no unduplicated child will be denied services. CA EdCode stipulates that a sliding scale must also be offered in a fee schedule.

K. RFP Process

OUSD Expanded Learning Office is conducting a dual pathway process for new and current organizations. The RFP evaluation rubric will feature some questions that may be differentiated based upon the organizations current approval status and will have the same scoring process. Organizations should go through the appropriate process and provide the necessary documentation.

Organizations interested in serving in the OUSD Expanded Learning Lead Agency role for the 2025 - 28 school year must successfully complete the Lead Agency RFP process and earn the designation of a recommended lead agency. Therefore, an organization that does not successfully complete the Lead Agency RFP process or does not earn a *recommended* status will not be approved to serve as an OUSD lead agency for the 2025-2028 cycle. Organizations that are not selected during this RFP cycle will have the opportunity to reapply for the next RFP process which begins in 2028.

Organizations submitting an RFP proposal by the deadline will be assessed based on their RFP application responses, and any additional supporting materials requested by the RFP Review Team to determine the organization's potential to serve in the Lead Agency role. If additional information is required, organizations will be invited for an interview with the RFP Review Team.

Organizations completing this RFP process will be assessed and scored into one of the following categories:

- 1) **Recommended:** Community organization has adequately demonstrated its capacity to serve in a Lead Agency role and to fulfill all comprehensive Lead Agency responsibilities outlined by OUSD and CDE as well as those listed in Section III of this RFP. The organization demonstrates the capacity to collaborate, integrate, and adapt to the community. This *recommended* status will be valid for up to 3 years, depending on the organization's ability to meet and maintain and/or exceed federal, state, and district compliance requirements, to be assessed annually.

- 2) **Not Recommended:** Community organization has not adequately demonstrated its capacity to serve in the Lead Agency role and to fulfill most of the Lead Agency responsibilities outlined by OUSD and listed in Section III of this RFP. Organizations receiving this *not-recommended* status will not be included in the list of qualified organizations that will be shared with stakeholders. An organization receiving this *not recommended* status may submit another Lead Agency RFP at a future date when the OUSD opens up a new RFP cycle.

OUSD will notify an agency of its determination before or by September 6, 2024 via email. If OUSD determines that an agency is Not Recommended, the agency shall have the opportunity to contest that determination. Additional details regarding this process are contained in Appendix V.

L. Minimum Proposals

Applicants may respond to **one or more of the** following Lead Agency categories:

Lead Agency: Elementary School (including K-8)

Lead Agency: Middle School

Lead Agency: High School

OUSD is seeking applications from established community organizations that currently possess 501(c)(3) status and adequate fiscal reserves to cover at least four (4) months of general operating expenses as a Lead Agency partner. Grant funds sub-contracted to Lead Agency partners do not cover the full cost of running a full comprehensive expanded learning program in Oakland; thus, organizations choosing to serve in the Lead Agency role must be financially stable and demonstrate the capacity to leverage other resources in support of youth programming.

A demonstrable experience in operating a comprehensive expanded learning program is strongly preferred, but all organizations must provide acceptable documents demonstrating two (2) years of experience in the following areas:

- Providing program services to the students in the service category (ies). Specific evidence of a positive track record of the capacity to effectively coordinate the entirety of a school's afterschool and/or expanded learning year-long program as well as successful collaboration with the school site administrator, faculty, and staff.
- Agency administrative capacity to comply with compliance and fiscal policies of the OUSD and CDE, including: agency administration manual; fiscal and personnel policies; attendance records; cost allocation plans, etc.

- Hiring, retention, and provision of professional development opportunities for qualified staff to provide services to OUSD students in a culturally and linguistically competent and age appropriate manner with a focus on youth development strategies.
- Capacity to effectively engage a large number of diverse students on an ongoing basis who demonstrate the desire and enthusiasm to participate in the program at a very high and consistent rate. Additionally, the agency can illustrate specific examples and strategies it has developed that actively engage parents and family members throughout the school year.
- Maintaining collaborative relationships with school site leadership in the development and implementation of a quality expanded learning program that supports the district's and the school's goals.

Organizations that apply for the Lead Agency role must be able to comply with all requirements outlined in the standard OUSD Expanded Learning Lead Agency MOU (see Appendix IV for sample of current year MOU) should it be chosen as Lead Agency. For example, while a copy of the organization's current insurance coverage is required with this application, should the organization be chosen, it will need to attain the level of insurance outlined in the MOU.

M. Application Submission Contents

Failure to provide any of the following information or forms may result in an application being disqualified.

A Complete Lead Agency Application will consist of all the following required items:

- 1) **Proposal Cover Sheet** (see Appendix I for sample)
- 2) **Letter of Agreement** (no more than one (1) page): A one-page letter signed by the person authorized to obligate the proposing agency to perform the commitments contained in the application. The letter should state that the proposing agency is willing and able to perform the commitments contained in the application.
- 3) **Written Responses to Application Questions** (no more than 8 double-spaced pages in response to the six (6) titled sections that appear in Appendix II Application Questions), signed under penalty of perjury,
- 4) **Supporting Documents**, listed in (Appendix III).
- 5) **Boilerplate Checklist:** " Expanded Learning Program and Services

Agreement” - Submission of the Signed Boilerplate Checklist (Appendix IV) will constitute a representation by your firm that it has read all of the clauses contained in the OUSD Lead Agency Memorandum of Understanding. The sample contract for the services detailed in this RFP (Appendix IV, version for Fiscal Year 22-25), and that your firm is willing to comply with OUSD contracting requirements.

- 6) **Sample Program Schedule and Summary:** Provide a sample program schedule along with a short description of each activity. No more than (2) pages.

N. Application Submission Instructions

Proposals shall be **emailed** to the Procurement Department at **procurement@ousd.org** no later than July 12, 2024.

Proposal shall be submitted with subject line: **“RFP Proposal # 24-148”**

****When submitting your proposal, be sure to get a ticket number or confirmation email.***

Proposals submitted via email should be submitted as PDF file format. PDF file size should be sufficient enough to send via email, the District does not assume responsibility if the PDF file is too large to email. If electronic submission is a factor, the District encourages hand delivery of the proposal directly to the Procurement Department, 900 High Street 2nd Floor Oakland, CA 94601 between the hours of 9:00am - 3:00pm pst. All proposals delivered after scheduled closing time for receipt of proposals will not be considered. Incomplete proposals may be deemed non-responsive and therefore not considered.

The District reserves the right to reject any or all proposals. The award of this solicitation is conditional on the winning bidder(s) accepting the terms of the MOU contract available to view below. Proposals and any other information submitted by respondents in response to this solicitation shall become the property of the District. Notwithstanding any indication by Contractor of confidential contents, and with the exception of bona fide confidential information, contents of proposals are public documents subject to disclosure under the California Public Records Act after award. The District will not provide compensation to Contractors for any expenses incurred by the Contractors for proposal preparation or for any demonstration that may be made. Contractors submit proposals at their own risk and expense.

FORMAT

All submissions must be on the RFP Application Form, typed using an easy to read 12-point font such as Arial or Times New Roman and one inch margins. All submissions

must be double-spaced. All submissions must answer all six (6) titled sections below in no more than 8 pages total. Organizations may elaborate on specific documents provided in the Required Supporting Documentation (Appendix III)

O. Evaluation and Selection

For all applications, the completion of the application will be assessed first; applications that do not submit complete documentation will not have the application reviewed.

OUTLINE THE PROCESS FOR NEW AND CURRENT ORGANIZATIONS

Applications demonstrating the capacity to meet minimum requirements will have their Proposals evaluated and scored by an RFP Review Team made up of individuals with expertise in the relevant subject matter for which the application is submitted. The RFP review team will read and score responses to the application questions in Appendix II.

Application Rubric

Performance Area	Expectations for OUSD Recommended Organizations <i>(not an exhaustive list)</i>
Collaborative Partnerships (20 Points) This performance area focuses on the extent to which organizations develop strong relationships with ExLO, school site, community-based partners, families, and other program stakeholders.	<ul style="list-style-type: none"> • Organizations establish and maintain clear, open and regular lines of communication with stakeholders • Organizations establish and maintain clear, aligned values with stakeholders around supporting and honoring youth • Organizations seek and respond to feedback, engage in active listening, shared decision-making, and planning processes with stakeholders • Organizations and partners celebrate one another and the unique role each occupies in supporting youth
Empowerment (10 Points) This performance area focuses on the extent to which organizations promote youth agency, self-actualization, leadership, and liberation.	<ul style="list-style-type: none"> • Organizations provide opportunities for youth to own and share their stories and speak their own “truth” • Organizations celebrate youth interests, passions, culture, and help them to explore their own growth • Organizations provide opportunities for youth to lead and develop projects • Organizations encourage youth to consider multiple perspectives
Safe and Supportive Environment (20 Points) This performance area focuses on organization’s ability and capacity to attend to all facets of safety for participants while cultivating a sense of belonging.	<ul style="list-style-type: none"> • Organizations prioritize and implement systems of support to ensure physical, emotional, cultural, structural, and inclusionary safety for youth and staff • Organizations integrate SEL and restorative practices into program culture • Organizations establish strong relationships, clear boundaries, and trust between staff, youth, and families • Organizations clearly articulate and actualize values and group agreements

<p>Lifelong Learning (15 Points)</p> <p>This performance area focuses on the extent to which organization practices help to support youths' academic engagement, cultivation, and transformation.</p>	<ul style="list-style-type: none"> • Youth engage in activities focused on nurturing fundamental habits for lifelong learning • Youth participate in diverse enrichment programming that reflect student interests and that promote joy, skill-building, and hands-on experience • Youth participate in activities that promote mindfulness, practice socio-emotional learning, and developing a growth mindset
<p>Adaptive Programming (15 Points)</p> <p>This performance area focuses on organization's adaptive capacity/willingness and that practices reflect values of diversity and inclusion of youth and other stakeholders.</p>	<ul style="list-style-type: none"> • Organizations offer differentiated services to meet individual student and family needs • Organizations provide services that are inclusive, responsive, and culturally relevant • Where applicable, organizations services are trauma-informed • Organizations demonstrate capacity to adapt to physical, environmental, cultural, and social shifts
<p>Strong Systems and Structures (20 Points)</p> <p>This performance area focuses on the efficacy of an organization's program structure, compliance management capacity, infrastructure viability, and a thriving culture to support responsible financial management of programs and services that benefit students.</p>	<ul style="list-style-type: none"> • Organization services are supported by a strong, stable, and adaptive organizational infrastructure, financial capacity to deliver and sustain services, and the ability to execute compliance expectations and deliverables • Organizations are purpose- and values-driven and programming is aligned with collaborative vision between the school site and the provider • Organizations engage in continuous quality improvement processes to ensure transparency of expectations and a culture of accountability, responsibility, compliance, and metrics • Organizations provide staff with consistent and applicable professional development support and learning opportunities

Applicants must agree to abide by all OUSD policy requirements as outlined in the Appendix IV Boilerplate MOU checklist. The list of "Approved Expanded Learning Lead Agencies" will be utilized by school site administrators for a period of up to three (3) years pending funding availability to select a Lead Agency to administer the expanded learning program on his/her school site.

P. Terms & Conditions for Receipt of Applications

Errors and Omissions by Applicant

Applicants are responsible for reviewing all portions of this RFP, and promptly notifying the District, in writing, if they discover any ambiguity, discrepancy, omission, or other error in the RFP. Any such notification should be directed to the District promptly after discovery, but in no event

later than five working days prior to the date for receipt of applications. Modifications and clarifications will be made by addenda as provided below.

Change Notices

The District may modify the RFP prior to the application due date by issuing Change Notices, which will be on the OUSD. The applicant shall be responsible for ensuring that its application reflects any and all Change Notices issued by the District prior to the application due date regardless of when the application is submitted.

Failure to Object to Errors and Omissions in Application

Failure by the District to object to an error, omission, or deviation in the application will in no way modify the RFP or excuse the vendor from full compliance with the specifications of the RFP or any contract awarded pursuant to the RFP.

Financial Responsibility

The District accepts no financial responsibility for any costs incurred by applicants in responding to this RFP. Submissions of the RFP will become property of the District and may be used by the District in any way deemed appropriate.

Proposer's Obligations Under the Conflict of Interest Laws and Board Policies

A proposer must be aware that if the proposer will enter into a contract with the District, proposer/contractor shall be responsible to comply with conflict of interest laws and Board policies, which are briefly summarized in Section 11.4 ("Conflict of Interest") of the attached Appendix IV ("OUSD Expanded Learning Lead Agency MOU" sample contract). It is the responsibility of a contractor to comply with the law and OUSD Board policies. Submission of an application signifies that the quoted prices are genuine and not the result of collusion or any other anti-competitive activity.

Reservations of Rights by the District

The issuance of this RFP does not constitute an agreement by the District that any contract will actually be entered into by the District. The District expressly reserves the right at any time to:

- Reject any or all applications;
- Reissue a Request for Proposals ;
- Prior to submission deadline for applications, modify all or any portion of the selection procedures, including deadlines for accepting responses, the specifications or requirements for any materials, equipment or services to be provided under this RFP, or the requirements for contents or format of the

applications;

- Procure any materials, equipment or services specified in this RFP by any other means;
- Determine that no project will be pursued.

No Waiver

No waiver by the District of any provision of this RFP shall be implied from any failure by the District to recognize or take action on account of any failure by a proposer to observe any provision of this RFP.

Q. Standard Contract Provisions

Any agency selected from the *Expanded Learning Program Lead Agency Qualified List* by a school site administrator, and which chooses to enter into contract with the District, will enter into a contract substantially in the form of the Expanded Learning Lead Agency MOU, attached hereto as Appendix IV. Failure to timely execute the contract, or to furnish any and all insurance certificates and policy endorsements, surety bonds or other materials required in the contract, shall be deemed an abandonment of a contract offer. The District, in its sole discretion, may select another qualified agency and may proceed against the original selectee for damages.

APPENDIX I: RFP Application

2024 OUSD Request for Proposals Application (Template)

(Email procurement@ousd.org for template)

ASES, 21st CCLC, ELO-P, and ASSETS Expanded Learning Programs

Cover Sheet Template:

Organization Name			
Primary Contact Person:		Secondary Contact Person:	
Email:		Email:	
Telephone #:		Telephone #:	

Service Category: Check the grade levels your organization is interested in serving.	
	Elementary (Grades TK-5)
	Elementary/Middle (Grades TK-8)
	Middle (Grades 6-8)
	High (Grades 9-12)

Does your organization have 501c3 status? Please provide documentation of this status in your supporting documentation section.		Yes
		No
Are you currently an OUSD Approved Lead Agency Partner?		Yes
		No
Have you served as an OUSD Lead Agency partner before in past years? If so, please identify the years and durations served.		Yes
		No
		# Years
Do you currently serve in the Lead Agency role for any other school districts besides OUSD?		Yes
		No
If yes, please list all school districts you have served.		
How many school sites does your organization have the capacity to serve as a lead agency?		# Sites
In the box below, please briefly explain your rationale for this number of sites?		

On behalf of _____ (Agency), I, _____ (name)
 _____ (Position), declare under penalty of perjury under the laws
 of the State of California that the foregoing is true and correct.

Signature: _____ Date: _____

APPENDIX II: Application Questions

After reading the RFP narrative, please respond to all of the prompts within all six (6) titled sections below in no more than 8 double-spaced pages in 12pt Font. Organizations may elaborate on specific documents provided in the Required Supporting Documentation (Appendix III).

The prompts are distinct and differentiated based upon if the applicant is a new or a current organization. See below for the definition of each designation and only respond to the prompts that apply to organizations of that designation or status.

New Organizations/Applicants:

Organizations applying to be a comprehensive expanded learning provider within OUSD and were not an OUSD-approved lead agency during the 2022-25 RFP cycle.

Collaborative Partnerships (up to 2 pages) (20 Points)	<ol style="list-style-type: none">1. Describe a collaborative partnership that the organization experienced while engaged in a school and/or district setting. Site specific examples.2. How does the organization seek and respond to feedback from stakeholders? Please specify what the organization did to make this happen.3. How does the organization and its partners maintain clear and aligned values for supporting and honoring youth?4. Please provide specific examples of how the organization collaborates with a variety of stakeholders to make decisions and ensure a positive culture and climate in your programs.
Empowerment (up to 1 page) (10 Points)	<ol style="list-style-type: none">5. Describe how the organization honors and celebrates different perspectives and unique roles to support youth.6. What professional development does your organization provide staff to support student belonging, engagement, and leadership opportunities?
Safe and Supportive Environment (up to 1 page) (20 Points)	<ol style="list-style-type: none">7. Provide examples of strategies your organization implements to ensure youth experience a sense of belonging, are valued, acknowledged, and celebrated in the program.8. What training is implemented and/or available to support staff in ensuring their programs provide safe and supportive environments? Please share examples of any curriculum and/or resources available to staff.

<p>Lifelong Learning (up to 1 page)</p> <p>(15 Points)</p>	<p>9. What practices and resources within your organization support academic engagement, confidence, and habits for lifelong learners?</p> <p>10. Lifelong Learning can be formal, nonformal, informal, and self-directed; describe how your organization supports staff-to-students learning in the program offering.</p> <p>11. Describe how youth participate in diverse enrichment programming that reflects their interests and promotes joy, skill-building, and hands-on experience. Site Examples.</p>
<p>Adaptive Programming (up to 1 page)</p> <p>(15 Points)</p>	<p>12. What strategies are in place to support staff and students when the organization has to make unexpected shifts due to physical, environmental, and social contexts? Share how you would communicate that.</p> <p>13. How does the organization offer differentiated services to meet school, student, and family needs?</p> <p>14. Share an example of how the program will provide inclusive programming to all OUSD students, including students with special needs.</p>
<p>Strong Systems and Structures (up to 2 pages)</p> <p>(20 Points)</p>	<p>15. Using the organization's budget and profit and loss statement in the required supporting documentation, create a budget narrative showing how the organization would allocate funds to run a high-quality comprehensive expanded learning program. These budgets must be based on the grant requirements detailed in the Funding description above (Section E.); including a required staffing ratio of 1:20 (or better)</p> <ul style="list-style-type: none"> ○ Elementary/Middle School Funding: ($\\$10.18 \times (65\% - \text{total UDS}) \times 175 \text{ days}$) <ul style="list-style-type: none"> ■ Ex: $(100 \text{ Unduplicated students} \times \\$10.18 \times 175 \text{ day}) \times 65\% = \\$115,797$ ○ Your budget must detail: ○ Projected Program Fees ○ Staffing costs for service delivery, staff training, and prep time ○ Full-time salaried site coordinator ○ Any agency management-level staff who grant funds will pay for the support of direct service programming ○ Supplies, materials, curriculum, books, field trips, etc. ○ Agency administrative costs are not to exceed 5% from ASES and 10% from ELO-P of the contracted amount Note: <ul style="list-style-type: none"> ■ The budget does not need to include snack costs ○ Strong practices for staff and program improvement with support from the lead agency. <p>16. The state of California has introduced Expanded Learning Opportunities</p>

	<p>Program (ELO-P) funding, allowing expanded learning programs to grow and adapt to meet the community's needs. ELO-P funds are subject to shift based on state budgeting. How will the organization ensure that current programming levels are sustainable if/when funds are no longer accessible?</p> <p>17. What is the organization's experience with implementing ASES/21st CCLC/ASSETS/ELO programs? Share a success and a challenge that the organization faced managing its requirements.. In retrospect, what shifts would the organization make to achieve a more successful outcome?</p>
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Current/Returning Organizations:

Active and contracted comprehensive expanded learning providers that are OUSD-approved for the 2022-2025 cycle. If the applying organization is on this [list](#), it is classified as a returning or current organization and can only respond to the prompts below.

<p>Collaborative Partnerships (up to 2 pages)</p> <p>(20 Points)</p>	<ol style="list-style-type: none"> 1. During SY 2022-2024, how did the organization and its partners maintain clear and shared values around supporting and honoring the needs of youth? 2. How has the organization sought and responded to feedback from stakeholders, engaged in active listening, and made shared decisions? 3. Share a specific example of a successful collaborative partnership with stakeholders. Share an example of a challenging collaborative partnership and how the organization navigated the situation that did not reach the desired outcome. In retrospect, what shifts would you make to achieve a more successful outcome?
<p>Empowerment (up to 1 page)</p> <p>(10 Points)</p>	<ol style="list-style-type: none"> 4. How has the organization supported youth agency and provided youth leadership opportunities? 5. What professional development did the organization provide staff that supported student engagement and leadership opportunities? 6. What shifts did your organization make to create spaces for youth voice and choice?
<p>Safe and Supportive Environment (up to 1 page)</p> <p>(20 Points)</p>	<ol style="list-style-type: none"> 7. Provide examples of strategies your organization implemented to ensure youth experienced a sense of belonging and felt valued, acknowledged, and celebrated in the program. 8. What training was available to support staff in ensuring their programs provide safe and supportive environments? Please share curriculum, training, and resources available to staff. 9. How has the organization aligned with OUSD policy to provide a safe and

	supportive environment?
<p>Lifelong Learning (up to 1 page)</p> <p>(15 Points)</p>	<p>10. What practices and resources within the organization support academic engagement, confidence, and habits for lifelong learners?</p> <p>11. Describe how youth participated in diverse enrichment programming that reflected their interests and promoted joy, skill-building, and hands-on experience. Site Examples.</p>
<p>Adaptive Programming (up to 1 page)</p> <p>(15 Points)</p>	<p>12. What strategies are in place to support students when the organization has to make unexpected shifts due to physical, environmental, and social contexts?</p> <p>13. How does the organization offer differentiated services to meet school, student, and family needs?</p> <p>14. Share an example of how the program provided inclusive programming to OUSD students, including students with special needs.</p>
<p>Strong Systems and Structures (up to 2 pages)</p> <p>(20 Points)</p>	<p>15. Using your organization's budget and profit and loss statement in the required supporting documentation, create a budget narrative showing how your agency allocates funds to run a high-quality comprehensive expanded learning program. These budgets must be based on the grant requirements detailed in the Funding description above (Section E.), including a required staffing ratio of 1:20 (or better).</p> <ul style="list-style-type: none"> ○ Elementary/Middle School Funding: $(\\$10.18 \times (65\% - \text{total UDS}) \times 175 \text{ days})$ <ul style="list-style-type: none"> ■ Ex: $(100 \text{ Unduplicated students} \times \\$10.18 \times 175 \text{ day}) \times 65\% = \\$115,797$ ○ Your budget must detail: ○ Projected Program Fees ○ Staffing costs for service delivery, staff training, and prep time ○ Full-time Full time salaried site coordinator ○ Any agency management-level staff who grant funds will pay will be paid by grant funds for the support of direct service programming ○ Supplies, materials, curriculum, books, field trips, etc. ○ Agency administrative costs are not to exceed 5% from ASES and 10% from ELO-P of the contracted amount Note: <ul style="list-style-type: none"> ■ The budget does not need to include snack costs ○ Strong practices for staff and program improvement with support from the lead agency. <p>16. The state of California has introduced Expanded Learning Opportunities Program (ELO-P) funding, allowing expanded learning programs to grow and adapt to meet the community's needs. ELO-P funds are subject to shift based on state budgeting. How will your organization ensure that current programming levels are sustainable if/when funds are no longer accessible?</p>

	<p>17. During 2022-2024, what was your organization's success around meeting CDE compliance expectations? Expectations include meeting staff ratio, staffing qualifications, average daily attendance, and serving unduplicated, special needs, and TK/K students. . Share a success and a challenge that the organization faced in meeting compliance expectations. In retrospect, what shifts would your organization make to achieve more successful outcomes?</p>
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APPENDIX III. Instructions for RFP Application Submission:

Any documents submitted after the deadline will not be accepted or reviewed.

Required Supporting Documentation Instructions:

To support RFP responses and verify organizational Proposals, the following documentation is required. The *Application Questions* in Appendix II will directly reference these documents and ask for an elaboration of the information these documents provide. All documents received will be viewed internally and not shared publicly. These documents do not count towards the 8-page limit for the RFP application described in Appendix II. Additionally, please label all supporting documents clearly according to this list:

Any files missing could result in disqualification from the RFP process.

All files will need to be clearly labeled based on the list below:

- One (1) sample Expanded learning program schedule with activity summary
- A sample budget pertaining to the program schedule and activity summary
- Current Profit and Loss statement from 2022 or 2023
- Copy of 2023 990 Tax Form
- Copy of Monitoring Reports and/or other external evaluations of the program (maximum of 1)
- Organizational chart of agency that illustrates how the OUSD Expanded Learning Program is to be supported administratively and programmatically
- Copy of organization's 501(c)(3) letter
- Bank statements to show proof of operating cash reserves
- Job description for site coordinator and program instructor positions
- Copy of IRS letter certifying tax exempt status
- Proof of "active" status with the office of the California Secretary of State Board roster

and minutes – Include the current board roster indicating officers and affiliations as well as Board approved minutes from the 2022-2023 school year.

- Signed letter of agreement (as elaborated upon in Section N)
- Most recent audited financial statements within 2 years and summary of the audit findings
- Letters of reference (maximum of 2)
- Documents demonstrating fulfillment of minimum Proposals (see Section M)
- Copy of current certificate of current insurance: Commercial/General Liability \$1M per occurrence and Workman's Comp.

The following documents listed below are **not** required upon submission of proposal but will be required upon receiving 'Recommended' status.

1. Statement of Qualifications

A Statement of Qualifications is a paragraph or two on the organization's letterhead that explains why they are qualified to provide this service.

2. Commercial General Liability Insurance Coverage via an ACORD sheet.

A. Address in the "Certificate Holder" section: Oakland Unified School District, Attn: Risk Management; 1011 Union Street, Oakland CA 94607

B. Policy Limits: 1,000,000 per occurrence / \$2,000,000 aggregate

2. (a) Policy Endorsement naming OUSD as an additional insured (from the Agent): this is a Separate document from above.

3. An ACORD Sheet for Professional Liability or Corporal Punishment insurance: It should have minimum policy limits of \$1MM per occurrence and \$2MM aggregate

3. (a) Policy Endorsement naming OUSD as an additional insured on this policy.

4. Either one of these two types of coverages are acceptable - It should be on an ACORD Sheet

A) Improper Sexual Conduct & Physical Abuse Liability or

B) Sexual Abuse & Molestation. It should have minimum policy limits of \$1MM per occurrence and \$2MM aggregate minimum;

4. (a) Policy Endorsement naming OUSD as an additional insured on this policy.

5. Agency Letter: This letter states the following : (and should be on your letterhead)

(a) All of the employees that work at OUSD have passed fingerprint review by CA DOJ and FBI, TB testing requirements, and mandate reporting.

(b) ATI Numbers (from fingerprinting) will need to appear on all invoices submitted to OUSD

(c) Proof of fingerprint passage and TB Test passage of staff working at OUSD will be available to OUSD upon demand.

APPENDIX IV: OUSD Expanded Learning Lead Agency MOU Boilerplate Checklist

1. Intent
2. Term of MOU
3. Termination
4. Compensation
 - 4.1. Total Compensation
 - 4.2. Positive Attendance
 - 4.2.1. Reconciliation Process for Positive Attendance-Based Grant Funds
 - 4.2.2. Administrative Charges and Reconciliation
 - 4.3. OUSD Administrative Fees
 - 4.4. Agency Administrative Fees
 - 4.5. Program Budget
 - 4.6. Modifications to Budget
 - 4.7. Program Fees
5. Scope of Work
 - 5.1. Student Outcomes
 - 5.1.1. Alignment with Community School Strategic Site Plan
 - 5.2. Oversight
 - 5.3. Enrollment
 - 5.4. Program Requirements
 - 5.4.1. Program Hours
 - 5.4.2. Program Days
 - 5.4.3. Program Components
 - 5.4.4. Staff Ratio
 - 5.5 Data Collection
 - 5.5.1. Accountability Reports
 - 5.5.2. Attendance Reports
 - 5.5.3. Use of Enrollment Packet

- 5.6. Maintain Clean, Safe and Secure Environment
- 5.7. Meeting Participation
- 5.8. Relationships
- 5.9. Licenses
- 6. Field Trip Policy. Field Trips, Off Site Events and Off Site Activities
 - 6.1. – 6.13.2., including, but not limited to:
 - 6.1. Licenses Permission Slips/Acknowledgement
 - 6.1.3. Notice of Waiver of All Claims
 - 6.5. Health Conditions/Medication
 - 6.6. Supervision
 - 6.7. Transportation Requirements
 - 6.11. Additional Requirements for High Risk, Overnight, Out of State Trips
 - 6.12. Additional Requirements for Field Trips/Excursions Which Include Swimming or Wading
 - 6.13. Additional Requirements for Trips to East Bay Regional Park District Bodies of Water (swimming pools, lagoons, shoreline parks and lakes) and Related Facilities
- 7. Financial Records
 - 7.1. Accounting Records
 - 7.2. Disputes
- 8. Invoicing
 - 8.1. Billing Structure
 - 8.2. Unallowable Expenses
 - 8.3. Invoice Requirements
 - 8.4. Submission of Invoices
 - 8.5. Submission of Invoices for ASEP and 21st Century Grants
- 9. Ownership of Documents
- 10. Changes
 - 10.1. Agency Changes
 - 10.2. Changing Legislation
- 11. Conduct of Consultant
 - 11.1. Child Abuse and Neglect Reporting Act
 - 11.2. Staff Requirements

- 11.2.1. Tuberculosis Screening
 - 11.2.2. Fingerprinting of Agents
 - 11.2.3. Minimum Proposals
- 11.3. Removal of Staff
- 11.4. Conflict of Interest
- 11.5. Drug-Free/Smoke Free Policy
- 11.6. Non-Discrimination
- 12. Indemnification
- 13. Insurance
 - 13.1. Commercial General Liability
 - 13.2. Worker's Compensation
 - 13.3. Property and Fire
- 14. Litigation
- 15. Incorporation of Recitals and Exhibits
- 16. Counterparts
- 17. Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion
- 18. All exhibits, with required forms and timelines

OUSD AFTER-SCHOOL LEAD AGENCY 2022-25 MOU SAMPLE CONTRACT

The contract template that is currently being used by lead agencies can be accessed by clicking the [following link](#). The MOU contract will be a master contract between OUSD and the lead agency that does not specify the school site(s) where the agency is assigned, and that master contract will last for three (3) years (but note that agencies and sites will continue be matched in 1-year relationships, as they are currently).

All applicants are required to review the MOU contract template currently in use, and sign the OUSD Expanded Learning Lead Agency MOU Boilerplate Checklist of the RFP (Appendix IV).

If having a hard time opening the contract template, please email procurement@ousd.org for a copy.

Submission of this Signed Boilerplate Checklist will constitute a representation by your firm that it has read all the clauses listed in the OUSD Expanded Learning Lead Agency MOU contract sample (Appendix IV), is willing and able to comply with OUSD contracting requirements, and understands that the standard OUSD Expanded Learning Lead Agency MOU is subject to change annually.

Signature

Date

Name and Title of Signatory

Name of Organization

APPENDIX V: Appeals Process for Applicants

Any applicant may appeal to the Oakland Unified School District Procurement Department if the determination that it is not prequalified. An appeal must be based on one or both of two following:

- **Unfair process** (e.g., the appellant's proposal was treated differently than others, conflict of interest by OUSD Department of Expanded Learning staff, etc.)
- **Material error** (e.g., the appellant's proposal was reviewed under the wrong funding strategy, failure to consider all application materials, incorrect application of evaluation rubric or some other mistake of fact occurred), or

The appellant must submit the appeal by September 13, 2024 (i.e., 5 business days after the Lead Agency Notification Date). If the appellant fails to file an appeal prior to the applicable appeals deadline, the appellant waives any and all rights to challenge the decision of the District.

An appeal must clearly state the facts that establish one of the above-referenced bases for appeal and how, as a result, the appellant's proposal was affected negatively. The appeal will be considered and adjudged by the Senior Manager, Rosaura Altamirano, whose decision will be final. Appellant should submit the appeal and any supporting documents should be sent electronically by email to:

Rosaura M. Altamirano

Senior Manager, Supply Chain & Logistics, rosaura.altamirano@ousd.org

Appellants will receive written notice of the outcome of their appeal by September 26, 2024. In the event that an applicant's appeal is successful, the agency will be treated as all other prequalified agencies.

APPENDIX I: RFP Application

2024 OUSD Request for Proposals Application (Template)

ASES, 21st CCLC, ELO-P, and ASSETS Expanded Learning Programs

Cover Sheet Template:

Organization Name	East Bay Agency for Children		
Primary Contact Person:	Cory Ervin-Stewart, Associate Director of Development	Secondary Contact Person:	Reka Lal, Director of Afterschool Services
Email:	cory.ervin-stewart@ebac.org	Email:	reka@ebac.org
Telephone #:	510-292-6752	Telephone #:	510-821-2587

Service Category: Check the grade levels your organization is interested in serving.	
X	Elementary (Grades TK-5)
	Elementary/Middle (Grades TK-8)
	Middle (Grades 6-8)
	High (Grades 9-12)

Does your organization have 501c3 status? Please provide documentation of this status in your supporting documentation section.	X	Yes
		No
Are you currently an OUSD Approved Lead Agency Partner?	X	Yes
		No
Have you served as an OUSD Lead Agency partner before in past years? Sequoia since 1999, Peralta since 2013, Highland since 2022, Crocker since 2022, Burbank since 2023, Kaiser since 2023. Also provider of program first under OUSD from 1995-2005 and currently under Education for Change since 2005 at Achieve Academy. Former lead partners at East Oakland If so, please identify the years and durations served. Pride (2013-2016) and RISE (2016-2022) and New Highland (2020-2022) before the latter two schools merged in 2022.	X	Yes
		No
	29	# Years
Do you currently serve in the Lead Agency role for any other school districts besides OUSD?	X	Yes
		No
If yes, please list all school districts you have served.		
EBAC serves in the Lead Agency role for Education for Change.		
How many school sites does your organization have the capacity to serve as a lead agency?	1	# Sites
In the box below, please briefly explain your rationale for this number of sites?		
We have capacity to add one additional site if funding and other conditions at the time support expansion.		

On behalf of East Bay Agency for Children (Agency), I, Josh Leonard (name)
Chief Executive Officer (Position), declare under penalty of perjury under the laws
of the State of California that the foregoing is true and correct.

Signature:



Date: 7/12/2024



July 9, 2024

Francisco Flores, Procurement Analyst
Oakland Unified School District
900 High Street, 2nd Floor
Oakland, CA 94601

Dear Mr. Flores,

I am pleased to provide this Letter of Agreement for East Bay Agency for Children's (EBAC) response to the Expanded Learning Lead Agency for Expanded Learning Offices Request for Proposal No. 24-148ExLO issued by the Oakland Unified School District (OUSD).

EBAC is well positioned to serve as OUSD Expanded Learning Program Provider. Currently, EBAC is the Lead Agency for six expanded learning programs in OUSD: Sequoia Elementary (since 1999), Peralta Elementary (since 2013), Highland Community School (since 2022), Crocker Highlands (since 2022), Burbank Preschool (since 2023), and Kaiser Elementary (since 2023). EBAC also served as Lead Agency partner at East Oakland Pride (2013-2016) as well as RISE Community School (2016-2022) and New Highland Academy (2020-2022) before these two schools merged to create Highland Community School in 2022. Additionally, EBAC is the provider of a program originally under OUSD from 1995-2005 and currently under Education for Change since 2005 at the Achieve Academy campus. All programs have consistently received excellent ratings from independent evaluators, with highly trained and experienced staff ensuring quality delivery. EBAC's Director of Afterschool Services, Reka Lal, has managed EBAC expanded learning programs for 20 years.

EBAC and Ms. Lal are integral partners in supporting the OUSD expanded learning initiatives, sustainability efforts, and quality improvement system building. With decades of experience as a provider and as a Lead Agency, EBAC has built strong and enduring relationships with district administrators, education professionals, school communities, and service providers. We have extensive expertise in collaborating with these stakeholders to execute, enhance and integrate each school site's expanded learning program goals.

EBAC consistently has been selected for a three-year master contract with OUSD since the initiation of the RFP process for Lead Agency provider selection. EBAC's proven success in delivering high-quality expanded learning programs and fostering trusted relationships with youth, families, principals, school staff, OUSD, Oakland Fund for Children and Youth, and other community partners underscores our capacity to continue our partnership with OUSD as an Expanded Learning Lead Agency. By signing this letter, I confirm that EBAC is committed and prepared to perform the commitments of this RFP.

Sincerely,

Josh Leonard
Chief Executive Officer

not been budgeted for. We discussed the survey results and the level of need with our families, partners and OUSD and came to the joint decision that we would work towards this goal the following year. Based on ongoing feedback, we have budgeted for morning care for the upcoming school year to meet the families' request.

3) Share a specific example of a successful collaborative partnership with stakeholders. Share an example of a challenging collaborative partnership and how EBAC navigated the situation that did not reach the desired outcome. In retrospect, what shifts would you make to achieve a more successful outcome?

We have faced challenges with collaborations but have successfully resolved them. This past school year, we encountered a particularly difficult situation with a student who needed our services but had a severe health need that we were not equipped to meet. The parent rightfully advocated for their child to access our program services. This child had a full-time nurse during the school day, and EBAC deemed it necessary to have the same support during afterschool. However, EBAC did not have the capacity to provide services to a child requiring a nurse or trained aide at all times. To address this, EBAC worked closely with the family, school, OUSD ExLOffice, and the OUSD Health Department. We met multiple times to find a solution that prioritized the child's safety and well-being while considering the limitations of the afterschool environment. Through this intense collaboration, a safety plan was created that addressed all these needs, allowing the child to successfully join the program. The intentional planning and care taken in the decision making resulted in a successful outcome. This experience exemplifies how collaboration, effective communication and shared goals are essential to resolving complex problems involving multiple partners.

Empowerment (up to 1 page) (10 Points)

4) How organization supports youth agency and provides youth leadership opportunities

Providing youth with agency and leadership opportunities is a core goal for EBAC when developing youth programming. For these opportunities to be successful, students need to know their voices are heard and feel safe taking risks and potentially failing. EBAC fosters this environment by building solid relationships with students and demonstrating that growth comes from trying. With our TK/K students, we offer distinct choices such as deciding to eat a snack outside or inside. These decisions help develop their voice and interests. As the students get older, the choices and leadership opportunities expand. They choose their classes, lead activities or classes, mentor younger students, provide feedback, and make programmatic decisions. As evidence of success building leaders, EBAC has hired many former participants who now work in the same programs they once attended.

5) Professional development provided to support student engagement and leadership

EBAC's Learning and Impact Division provides comprehensive professional development. All new staff receive 8 foundational trainings to optimally equip them to support student engagement and leadership by being culturally responsive and trauma-informed and versed in early childhood best practices, supporting grieving children, classroom management, usage of asset-based language, and more. Staff also participate in OUSD-provided trainings, including the Summer Institute, TK/K PLC, Special Education trainings, PBIS PLC and school site and program-level trainings.

6) What shifts did your organization make to create spaces for youth voice and choice?

One post-pandemic shift has been to increase opportunities for student feedback. We provide focus groups for the younger students and surveys for the older students after each program session. The feedback collected is then used to provide direct, actionable insights to our staff, ensuring continuous improvement and responsiveness to student needs and preferences.

Safe and Supportive Environment (up to 1 page) (20 Points)

7) Provide examples of strategies your organization implemented to ensure youth experienced a sense of belonging and felt valued, acknowledged, and celebrated in the program.

Programs are organized with youth needs at the center. To that end, each of our afterschool programs implement the following uniform strategies: Students are greeted by name, given choice, celebrated for their achievements, and recognized on their birthdays. Staff check in with students after an absence to show them that they were missed. Our programs celebrate various holidays to ensure inclusivity. Student autonomy is emphasized by allowing them to make their own decisions rather than letting their parents decide for them. We prioritize acknowledging and highlighting students' positive behaviors rather than giving attention to negative ones. We incorporate ample community-building time so students can get to know each other and staff to build meaningful connections. The attached 2022-2023 data profiles and positive student survey responses demonstrate these strategies' success in creating safe and supportive environments.

8) What training was available to support staff in ensuring their programs provide safe and supportive environments? Please share curriculum, training, and resources available to staff.

EBAC's training focuses on evidence-based and best practices to ensure staff deliver services that promote trauma-informed, culturally responsive, and inclusive environments. Please see attachment for a detailed list of our afterschool program trainings. We have added specialized training from OUSD and EBAC to properly support students with special needs we now serve. Specifically, we have had Aruna Sokol and Deanna Glass independently train our staff.

9) How organization aligns with OUSD policy to provide a safe and supportive environment

EBAC hires qualified staff and provides training so staff are prepared to provide a safe and supportive environment. We align our behavior and programmatic protocols with the school's to ensure consistency for the students between their school day and afterschool. We added an assistant coordinator at each site to enhance our instructors' ability to be present with students.

Lifelong Learning (up to 1 page) (15 Points)

10) Practices and resources that support academic engagement, confidence, and lifelong learners

EBAC is committed to building lifelong learners. The practices utilized by our staff vary based on the academic needs of each school site. This strategy ensures students receive support commensurate to their needs so they achieve academic success and build confidence. At Sequoia, a no homework school, our academic supports include reading and book clubs. At Highland, which has higher academic needs, academic time is more structured and focuses on skill building. We offer a wide range of academic-based enrichment classes including STEM, robotics, book clubs, cooking, gardening, and legos. We celebrate student successes and support them as they take on challenges and risks, including academic achievements. For this school year, EBAC is adding an Intervention Specialist position to provide additional academic support, behavioral support, or support for students with special needs. At Highland, the Intervention Specialist will focus on academic support, conducting small group pull-outs daily to enhance students' skills and success.

11) How youth participated in diverse enrichment programming that reflected their interests and promoted joy, skill-building, and hands-on experience. Site Examples.

Our enrichment opportunities are driven by students' interests and feedback. At Crocker Highlands, in response to student interest, we began an enrichment class dedicated to Dungeons & Dragons, where students practiced leadership and team building skills. At Sequoia, students were observed playing with each other's hair, prompting our coordinator to begin a hairstyling class where the students learned braiding and styling techniques representative of their cultures. At Peralta, our "Eat a Story" class sparked tremendous student engagement. In this class, the teacher read books with food themes then guided the class in making the corresponding food item. Students experienced food from different cultures and learned about the science involved in cooking.

Adaptive Programming (up to 1 page) (15 Points)

12) What strategies are in place to support students when the organization has to make unexpected shifts due to physical, environmental, and social contexts?

Because EBAC prioritizes student safety and well-being, coordinators are empowered to react to unexpected changes on their sites as required to maintain stability and safety. Our approach aims to proactively address issues to minimize disruption for our students and families. We collaborate closely with OUSD and schools to solve potential challenges. We communicate with families and partners early and transparently if shifts impact our programming or services, ensuring minimal disruption. When appropriate, we also engage students directly to help them navigate changes.

13) How does the organization offer differentiated services to meet school, student, and family needs?

EBAC's site-based and community-centered programs are designed to meet the specific needs and interests of families and students. For instance, we prioritize hiring bilingual teachers at sites with a higher number of monolingual students. When staffing TK programs, we prioritize candidates with prior experience in this age group and provide specialized training. Schools with greater academic needs receive additional supports and structured schedules tailored to their students.

14) Share an example of how the program provided inclusive programming to OUSD students, including students with special needs.

This past year, EBAC strategically focused on expanding skills to serve students with disabilities and young TK students. In our first year serving students with disabilities at Burbank Preschool, we made several key adjustments to adapt our staff and services to best meet the needs of this population, including lowering staff-to-student ratios, increasing staff pay, enhancing staff training, creating more inclusive teaching spaces, and incorporating more family events.

Strong Systems and Structures (up to 2 pages) (20 Points)

- 15) Using your organization's budget and profit and loss statement in the required supporting documentation, create a budget narrative showing how your agency allocates funds to run a high-quality comprehensive expanded learning program. These budgets must be based on the grant requirements detailed in the Funding description above (Section E.), including a required staffing ratio of 1:20 (or better).**

We start by allocating funds to a full-time Site Coordinator and the number of Instructors necessary to meet required staffing ratios. We then look at whether we need additional staffing, such as the additional Instructors, Assistant Coordinator, and Program Director as shown in our example budget. Our Staffing costs include service delivery, staff training, and prep time as detailed on the Staff time addendum tab. Then we add Subcontractors for enrichment activities for the students as well as Supplies and Professional Development. All of this equates to a high-quality, comprehensive expanded learning program. While our example budget shows enough Program Fees to cover the cost of the program, EBAC has other funding as well as unrestricted funds that we can contribute when necessary to support the expense items listed, including staff and program improvement. For example, we have sites where we are able to receive Oakland Fund for Children and Youth funds from the City of Oakland. As evidenced by our organization budget and profit and loss statements, EBAC has a very strong financial foundation from which we can obtain our unrestricted funds.

- 16) The state of California has introduced Expanded Learning Opportunities Program (ELO-P) funding, allowing expanded learning programs to grow and adapt to meet the community's needs. ELO-P funds are subject to shift based on state budgeting. How will your organization ensure that current programming levels are sustainable if/when funds are no longer accessible?**

EBAC has a mixed model at our sites. As an agency, we strive to provide high quality services at no cost to our families. However, we do collect fees from parents at some of our more affluent sites to allow some flexibility to obtain funds to sustain current programming levels. In addition, as mentioned in our budget narrative, EBAC has a solid financial foundation and is often able to

find additional funding for programs and/or use unrestricted funding from multiple resources, such as our endowment, investments, and some other fixed-fee programs. One approach we are taking this upcoming year is working with Public Profit to train our staff on extensive evaluation work. We want to be able to track and show our impacts in order to provide better programming for our families as well as provide more concrete data to potential funders.

17) During 2022-2024, what was your organization's success around meeting CDE compliance expectations? Expectations include meeting staff ratio, staffing qualifications, average daily attendance, and serving unduplicated, special needs, and TK/K students. Share a success and a challenge that the organization faced in meeting compliance expectations. In retrospect, what shifts would your organization make to achieve more successful outcomes?

Overall, EBAC had a successful year. Although staffing always presents challenges, we experienced fewer issues this past year due to our enhanced recruitment, hiring and retention practices. We have increased pay and hours, offered referral and sign-on bonuses, and introduced retention bonuses for staff with over 3 years of service for the first time. We met and often surpassed ADA goals across many of our sites. We successfully served a program exclusively for TK students and another for TK special education students. One of our ongoing challenges is the rising number of TK students across all sites. To address this, we will hire more staff and provide additional training. Additionally, with the overall increase in students, we are serving more special education students within our general education population. This necessitates more targeted training to ensure we can support these students effectively and ensure their success.

Peralta Elementary 2024-2025							
2024-2025 After School Program Schedule		*ADD description and explanation of CDE requirements, etc. on the other tab.					
School Site:	Peralta Elementary						
Lead Agency:	EBAC						
Name of Program:	Peralta P.E.A.C.E Afterschool Program						
School Day End Time on Regular Days (according to Bell Schedule): <u>2:45</u>							
School Day End Time on Minimum Days (according to Bell Schedule): <u>1:30</u>							
Time Block	Monday	Tuesday	Wednesday	Thursday	Friday		
1:30-1:40			School Dismissal/Sign In				
1:40-2:45			Community Building Activities, Universal Extended Day				
2:45 - 3:00	Sign In	Sign In		Sign In	Sign In		
3:00 - 3:25	Snack	Snack	Snack	Snack	Snack		
3:25 - 3:30	Snack Clean Up	Snack Clean Up	Snack Clean Up	Snack Clean Up	Snack Clean Up		
3:30-5:00	Enrichments: Snacks and Stories, Young Rembrandts, Eco-Art, Leisure Club, P.E.A.C.E. Playtime, Tiny Techs, Read o Rama Extravaganza	Enrichments: Arts N Crafts, Crafts and Leisure, Destiny Arts, P.E.A.C.E. Playtime I, P.E.A.C.E. Playtime II, P.E.A.C.E. Playtime TK/K, Challenge Island, BEAM	Enrichments: Leisure Club, Cooking I and Cooking II, Tiny Techs, Creative Expressions, P.E.A.C.E. Playtime, Read o Rama Extravaganza, Typography	Enrichments: Origami, Arts N Crafts, Leisure Club, P.E.A.C.E. Playtime I, P.E.A.C.E. Playtime II, P.E.A.C.E Playtime TK/K, Destiny Arts, BEAM, Creative Expressions, Nexptore, Rob Skates	Enrichments: Story Time, Leisure Club, P.E.A.C.E. Playtime, P.E.A.C.E. Playtime TK/K, Creative Expressions, Young Rembrandts, Mixtures and Solutions, Read o Rama Extravaganza		
5:00-5:55	Academic Support	Academic Support	Academic Support	Academic Support	Fun Fridays!!		
5:55-6:00p	Clean up	Clean Up	Clean Up	Clean Up	Clean Up		
6pm	Sign Out and Program Closure	Sign Out and Program Closure	Sign Out and Program Closure	Sign Out and Program Closure	Sign Out and Program Closure		
6:00 PM	Sign Out and Program Closure	Sign Out and Program Closure	Sign Out and Program Closure	Sign Out and Program Closure	Sign Out and Program Closure		
Important Notes:							
* Please note that the after school program must start immediately at the same time that the regular school day ends. Please check the official school bell schedule for 2024-25 for the exact ending time of the regular school program. On minimum days, the after school program must start immediately at the end of minimum day.							
Programs must submit this program schedule, along with a copy of the school's 2024-2025 bell schedule, to the ExLO office for review and approval.							
Sign-out and Program Closure cannot occur earlier than 6pm for elementary and middle school programs. Programs must operate at least 3 hours per day and at least 15 hours							
Programs will be asked to re-submit updated program schedules at the beginning of each semester.							

2024-25 AFTER SCHOOL BUDGET PLANNING SPREADSHEET

ELEMENTARY & MIDDLE SCHOOLS 02.2024

Site Name:	Peralta		ASES		ELO-P	OFCY Match Funds	Program Fees (if applicable)	Other School Site Funds	Other Lead Agency Funds
Site #:	145	%	Resource 6010, Program	%	Resource 2600, Program				
Average # of students to be served daily (ADA):	83.20		OUSD	Lead Agency	OUSD	Lead Agency	Lead Agency	OUSD	Lead Agency
TOTAL GRANT AWARD			152,612.13		380,055.00		330,213.45		
OUSD Indirect (5.00%)			7,267.24		18,097.86				
OUSD ASPO admin, evaluation, and			5,590.19		0.00				
Custodial Staffing and Supplies at 3.5%			4,726.00		0.00				
TOTAL SITE ALLOCATION			135,028.69		361,957.14				
1120	Quality Support Coach/Academic Liaison		2,500.00		0.00			0.00	
1120	Certificated Teacher Extended Contracts-		0.00		0.00			0.00	
1120	Certificated Teacher Extended Contracts- ELL								
1120	Certificated Teacher Extended Contracts-								
Total certificated			2,500.00	0.00	0.00	0.00	0.00	0.00	0.00
2205	Site Coordinator (list here, if district		0.00					0.00	0.00
2225	Culture Keeper (optional)		0.00					0.00	
Total classified			0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000's	Employee Benefits for Certificated Teachers		612.50		0.00				
3000's	Employee Benefits for Classified Staff on		0.00		0.00				
3000's	Employee Benefits for Salaried Employees		0.00	37,224.56	0.00	96,608.30	33,605.85		
Total benefits			612.50	37,224.56	0.00	96,608.30	0.00	33,605.85	0.00
4310	Supplies		0				15,000.00	0.00	0.00
4310	Curriculum		0					0.00	0.00
5829	Field Trips		0	0				0.00	0.00
4420	Equipment (including computers - OUSD		0					0.00	0.00
	Professional Development for Site Staff						7,800.00		
	Bus tickets for students								
Total books and supplies			0	0	0.00	0.00	0.00	22,800.00	0.00
5825	Site Coordinator: \$60,555.41		0.00	37,847.13		12,615.71	10,092.57		
5825	Assistant Coordinator: \$47,497.99			30,012.60		9,569.07	7,916.32		
5825	1 Benefited Afterschool Program Instructor					24,908.08			
5825	1 Benefited Afterschool Program Instructor			20,236.09					
5825	2 Benefited Afterschool Program Instructor					40,472.17			
5825	1 Intervention Specialist @ \$26.00/hr. Total						23,958.94		
5825	7 Benefited Afterschool Program Instructor					141,588.10			
5825	Program Director						13,100.91		
5825	Other Staff								
5825	Subcontractor Tiny Techs						13,000.00		
5825	Subcontractor Creative Minds						13,000.00		
5825	Subcontractor Ellen O.						10,000.00		
5825	Subcontractor Nexlore						20,000.00		
5825	Subcontractor Destiny Arts Center						14,000.00		
5825	Subcontractor Challenge Island						9,000.00		
5825	Subcontractor Robskates						9,400.00		
5825									
Total services			0.00	88,095.82	0.00	229,153.13	0.00	143,468.74	0.00
Total value of in-kind direct services								0	0
Lead Agency admin (5% max of total contracted \$ - 10% for ELOP)				6,595.81		36,195.71	130,338.86		0.00
Subtotals DIRECT SERVICE		85.04	4,454.15	125,320.38	85.71	0.00	325,761.43	0.00	0.00
Subtotals Admin/Indirect		14.96	16,241.79	6,595.81	14.29	18,097.86	36,195.71	130,338.86	0.00
Total budgeted per column			20,695.94	131,916.19		18,097.86	361,957.14	0.00	330,213.45
Total BUDGETED		100.00	152,612.13	100.00		380,055.00	0.00	330,213.45	0.00
BALANCE remaining to allocate			0.00			0.00			
TOTAL GRANT AWARD/ALLOCATION TO			152,612.13			380,055.00			

ASES MATCH REQUIREMENT:	
ASES requires a 3:1 match for every grant award dollar	
Total Match amount required for this grant:	50,870.71
Facilities count toward 25% of this match requirement:	12,717.68
Remaining match amount required:	38,153.03
Match should be met by combined OFCY funds, other site	330,213.45
Total Match amount left to meet:	-292,060.42

Budget Guidance for Elementary and Middle School After School Budgets		
Object Codes	Expense Items in "Budget"	Explanation and Guidance per CDE and OUSD
OUSD CENTRAL COSTS: INDIRECT, ADMIN, EVAL, PROFESSIONAL DEVELOPMENT, CUSTODIAL		ADMIN, EVAL & INDIRECT COSTS can total no more than 15% of your total grant award.
	OUSD Indirect	The OUSD Indirect rate is given to us by the CA Dept of Education each year, so it changes. The indirect rate is 5% or less of the total grant award. The anticipated OUSD indirect rate for next year is 5%, and has been auto-calculated here.
	OUSD After School Programs Office Admin, Evaluation, and Professional Development	OUSD ASPO administrative costs, required evaluation, and direct service professional development is 4% of the total grant award. It has been pre-calculated for you and filled in here. At least 24% of this allocation is for direct service training, coaching, and PD supports.
	Custodial Services Staffing and Supplies	The custodial cost is re-calculated every year and may change year to year, based on the district's need to have enough funds to cover after school custodial costs districtwide. For 2022-23, sites will be charged at 3.5% for after school custodial staffing and supplies.
TOTAL SITE ALLOCATION		This is the total site allocation available, after central costs have been removed. This is the total figure that the school site and lead agency partner have to work with. This is the amount that has been loaded into site budgets in Escape.
CERTIFICATED PERSONNEL		
1120	Quality Support Coach/Academic Liaison (Highly Recommended)	The Academic Liaison/Quality Support Coach is a recommended function for After School. This person must be a certificated or other qualified staffperson working at the school site or connected to the site. They are paid at the OEA Paid-in-Service rate of \$38.50/hr, with a total allocation of \$2500 for the school year. Please note that this pay rate may change with scheduled OUSD pay raises next year. Benefits at 24.5% will be automatically calculated on top of the hourly rate in the benefits section below. The Academic Liaison/Quality Support Coach is responsible for coaching, training, and after school staff capacity building. The Academic Liaison/Quality Support Coach should not provide direct services to students. Other teachers can be hired on extended contract to provide direct services to students after school.
1120	Certificated Teacher Extended Contracts	Middle school programs are required to hire teachers on extended contract to provide after school academic intervention for students. Elementary and middle school programs may also hire teachers to support other after school academic direct services, such as academic enrichment. Teachers working in the After School program are paid at the OEA Extra Duty rate of \$38.50/hr via Extended Contracts. Please note this pay rate may change with scheduled OUSD pay raises for next year. Benefits at 24.5% will be automatically calculated in the Benefits section below. Due to supplanting issues, after school funds cannot be used to pay a portion of a teacher's salary.
	Total certificated	This budget will auto-calculate the total certificated cost.
CLASSIFIED PERSONNEL		
2205	Site Coordinator (district employee)	District employee serving as Site Coordinator should be listed here. CBO staff serving as Site Coordinator should be listed under Contracted Services. Site Coordinator and program staff can only be paid as 10-month employees with ASES/21st Century funds (approximately 200 days of work). Summer salaries cannot be charged to ASES. Match funds must cover the summer portion of a 12-month employee's salary. 21st Century funds can cover a portion of summer salaries if direct service is provided to students over summer as part of a 21st Century Supplemental Grant.

Object Codes	Expense Items in "Budget"	Explanation and Guidance per CDE and OUSD
2225	Culture Keeper (CK)	CK is optional, based on the needs of your site. The appropriate allocation for CK coverage for the entire year is approximately \$9,800 based on the assumption of 180 days X 2 hours/day X increased average overtime rate. Please adjust this allocation as appropriate for your site to ensure full CK coverage for your program next year. If site budgets less than this amount, the CK will not be able to provide after school coverage for the entire year, and a modified CK coverage schedule must be created to match the allocation amount.
	Additional staff support	You may use this space to add an additional Classified After School employee if needed (ie. Intervention Specialist). Please be explicit and detail cost.
	Total classified	This budget will auto-calculate the total classified cost.
BENEFITS		
3000's	Employee Benefits for Certificated Teachers on Extended Contract	We must budget for 24.5% benefits cost (state, fed, FICA, unemployment, workers comp) for any OUSD certificated employee on extended contract in the After School Program. You will need to manually calculate the benefits amount by adding up total amounts for extended time contracts, and multiplying by 24.5%.
3000's	Employee Benefits for Classified Staff working Extra time/overtime	We must budget for 28% benefits cost (state, fed, FICA, unemployment, workers comp) for any OUSD classified employee who works extra time/overtime in the After School Program (ie. SSO). You will need to manually calculate the benefits amount by adding up total amounts for overtime salaries, and multiplying by 28%.
3000's	Employee Benefits for Salaried Employees (42%)	We must budget for 42% benefits cost (state, fed, FICA, unemployment, Health and Welfare) for any OUSD employee who works in the After School Program as part of their salary. You will need to auto-calculate this amount by adding up total regular salaries paid by grant, and multiplying by 42%. Usually this 40% benefit rate applies only to the Site Coordinator who is an OUSD employee.
	Total benefits	This budget will auto-calculate the total benefits, including Lead Agency benefits cost (if allocated).
BOOKS AND SUPPLIES		
4310	Supplies	Any single item over \$500 must be purchased by the District for inventory control purposes. You must attach receipts for any supply purchases to your invoice(s). No technology can be purchased by Lead Agencies. All supplies purchased with grant funding must remain at the school site.
4310	Curriculum	Per OUSD policy, curriculum can be purchased by the Lead Agency, but Lead Agencies cannot pay for curriculum development. Receipts must be submitted for all purchases. This includes curriculum licenses. All curriculum purchased with grant funding must remain at the site
5829	Field Trips	Please remember that documentation for all field trips must be deposited in your Field Trips folder. Be sure to fill out the appropriate Field Trip Form in advance of the trip (https://docs.google.com/document/d/1VMZkudLOfrSRtvcUCwhPe5PJ4IYjBiJBaJ9sIC-jbQ/edit).
4420	Equipment (OUSD only)	Per OUSD policy, equipment can only be purchased by OUSD, not by Lead Agency.
	Total books and supplies	Total books and supplies will be auto-calculated for you in this budget.
CONTRACTED SERVICES		

Object Codes	Expense Items in "Budget"	Explanation and Guidance per CDE and OUSD
5825	Site Coordinator	Site Coordinator should be listed here if CBO employee. Site Coordinator and program staff can only be paid as 10-month employees with ASES, 21st Century, or ELO-P funds (approximately 200 days of work). Match funds must cover the summer portion of a 12-month employee's salary. 21st Century funds can cover a portion of summer salaries only if the site has a 21st Century Supplemental grant. All after-school staff should be classified according to state and federal staffing requirements (AB5 Bill). Please list the formula for all CBO staff salaries and benefits (number of hours x (amount per hour for salary plus amount per hour for benefits). Benefits cannot exceed 40% of salary.)
5825	Agency Director	Agency Director (AD) should be listed here if CBO employee. AD can only be paid as 10-month employees with ASES/21st Century/ELO-P funds (approximately 200 days of work) if services are provided only during the school year. Match funds must cover the summer portion of a 12-month employee's salary. Charge to ASES/21st Century for AD position cannot exceed 5% of value of the grant. In the event a site has more than one grant, AD charge cannot exceed 5% of each grant.
5825	Academic Instructors	Please list name of instructors or group. Also, please detail out the total cost. For example: # instructors X hourly rate X # hours/day X total # days of program. Calculation should include prep time and Professional Development time as needed.
5825	Enrichment Facilitators	Please list name of instructors or group. Also, please detail out the total cost. For example: # instructors X hourly rate X # hours/day X total # days of program. Calculation should include prep time and Professional Development time as needed.
5825	Restorative Justice Coordinator (for 21st Century grantees receiving Equitable Access funds)	21st Century Equitable Access grantees who have school day RJ coordinators can allocate funding to extend the RJ work into after school time. This cost should stay on the school site column, if the school will contract the funds directly to the individual consultant or will contract through OUSD Behavioral Health Services or another agency.
5825	Family Liaison or Mental Health Consultants	These are highly recommended expenses for sites receiving 21st Century Equitable Access funds. Funds should stay in school site column of budget if school will contract directly with an individual consultant or other agency.
5825	STEM instructors	Required for Middle school sites receiving 21st CCLC grant. Minimum allocation should be 8 hrs/week of direct service, planning, and prep X 38 wks, plus 3 hrs/mnth of PLC participation/month. Recommended allocation: 8 hrs X 38 wks X \$25, plus 30 hrs of training time = \$8,350 suggested allocation. ASPO will provide curriculum and training for STEM (ie. coding, MESA programming, etc.)
5825	Subcontractors: (list specific agency names below)	Please list name of instructors or group. Also, please detail out the total cost. For example: # instructors X hourly rate X # hours/day X total # days. No flat rates. Subcontractors cannot charge agency indirect or admin fees to their contract. Subcontractors can only use ASES/21st Century/ELO-P grant funds for direct services. IMPORTANT NOTE: if a school site plans to do a direct contract with any individual consultants or other community partners (who are NOT the lead agency partner), then the funds for these contracts must remain in the OUSD column)
5825	Staff time to participate in Professional Development and Continuous Quality Improvement process Total services	Staff allocation for staff (SC, line staff, etc.) to participate in Professional Development and CQI process and/or training that prompts high quality improvement in programs.

Object Codes	Expense Items in "Budget"	Explanation and Guidance per CDE and OUSD
	Subtotals DIRECT SERVICE	This budget will calculate the Direct Service SUBTOTALS. The DIRECT SERVICE portion of your budget must total at least 85% of your TOTAL GRANT AWARD, per grant requirements. If your DIRECT SERVICE subtotal is less than 85%, E84 (ASES) or H84 (21st C) will be red. In this case, you must increase your direct service allocations to be grant compliant.
IN-KIND DIRECT SERVICES		List and estimate the value of all in-kind services and resources provided by the school or lead agency in support of the after school program. This can include the value of volunteers, agency additional resources for trainings, supplies, etc., free field trips, leveraged community resources, etc.
LEAD AGENCY ADMINISTRATIVE COSTS		
	Lead Agency admin (5% (10% for ELOP) max of contracted \$)	To be compliant, the total indirect/admin charges from this grant cannot exceed 15% of the total grant. A lead agency can take up to 5% of their total contracted amount for admin cost (10% for ELOP funds). However, if the agency admin fee causes the overall grant to exceed 15% for total admin/indirect, then the agency fee must be reduced accordingly to allow the overall admin/indirect to stay within the allowable 15%. The cell auto-calculates the lead agency fee as the total amount allowable to keep the grant within the overall 15% allowable charge for admin/indirect. This amount can be reduced, but not increased. Check the percentage in E85, H85, K85, or N85 to be sure that the total indirect/admin has not exceeded 15%. Agency Admin costs charged to grants must be detailed in budget addendum.
SUB-TOTALS	Total Administrative/Indirect costs per column	Total Admin/Indirect subtotals per column will auto-calculate in this budget. Please note that the sum of both columns of admin/indirect cannot exceed 15% of the total grant award. This is also auto-calculated for you. If E85 (ASES) or H85 (21st C Core) or K85 (21st C Eq Acc) or N85 (ELO-P) is greater than 15% you must reduce the Lead Agency admin cost.
TOTALS	Total budgeted per column	TOTAL per column will auto-calculate your direct and indirect costs for OUSD and Lead Agency.
	Total BUDGETED	Total BUDGETED will auto-calculate your cumulative total by fund, ASES or 21st C. This total should equal your TOTAL GRANT AWARD TO SITE, when you are finished.
	BALANCE remaining to allocate	This is the total amount you have left to allocate in your budget. When you are finished, this number should be zero.
	TOTAL GRANT AWARD TO SITE	Based on attendance numbers, this is your school's total grant award from CDE for the upcoming school year. ASES/21st C Core/ELO-P grants are based on \$10.19 per child per day for after school for 180 days of the school year.

**IMPORTANT NOTE ABOUT
EQUITABLE ACCESS USE OF
FUNDS:**

These funds cannot be used to fund core after school programming. Rather, Equitable Access funds are intended to reduce barriers to

The 21st Century/ASES funded program is the umbrella for all after school programming at the school site. There should be one comprehensive after school program that unifies services offered to students and families, utilizing multiple funding sources and organization. All students must utilize OUSD approved registration forms, all attendance data must be provided to the site Coordinator, and required evaluation surveys must be completed. Special arrangements can be made in coordination with the OUSD After School Programs Office to accommodate campuses with multiple schools, fee based programs, CDCs or other special circumstances. Programs must provide structured learning opportunities for students.

	ASES (Resource 3226)	21st Century (Resource 4124)	ELOP (Resource 2600)
Program Requirements per CDE	Programs must operate 5 days/week, commence immediately at the end of the regular school day, run until at least 6 p.m. and for at least 15 hours/week. Programs must operate every regular school day during the school year. Elementary students are expected to be enrolled and participate 5 days/week. Middle school students who attend a minimum of 3 days/week and 9 hours/week should get priority, but the program must operate all 5 days. Early release policy: OUSD has an established early release policy and waiver that must be implemented on a student-by-student basis. The program must remain open until at least 6:00 pm.	The 21st Century grant may have up to 3 components: 1) CORE, 2) Equitable ACCESS, 3) Supplemental. CORE This component is the base grant award to operate After School Programs. Equitable ACCESS This component provides access to students who otherwise might not be able to participate in the After School program. Such students include ELL's, students with special needs, and those with transportation issues. Supplemental This component is for programming that occurs on days when school is not in regular session, such as during summer, weekends, holidays and Winter/Spring Breaks.	ELOP funded sites must offer a minimum of no less than nine hours of combined instructional time and expanded learning programming per day for all TK-6th grade students. Sites must offer Expanded Learning programming to all students and provide program to any family which requests it. No unduplicated student can be charged fees or excluded from the program. After school programs must start immediately upon end of school day. Programs also may operate on the weekend, but would have to provide nine hours of services per weekend session.
Match Requirement	ASES has a 3:1 match requirement for funding. OFCY: OFCY grants awards directly to lead agencies or OUSD-led sites who operate ASES-funded after school programs. These grants are not managed by the Oakland Success After School Program Office. OFCY grants fulfill the ASES 3:1 match requirement for funding. OFCY grantees are required to fulfill OFCY reporting and evaluation requirements, and attend OFCY grantee meetings. Questions regarding OFCY grants should be directed to OFCY office.	21st Century does not have a match requirement. OUSD After School programs that do not receive ASES or 21st Century grants are currently not eligible to apply for OFCY after school funding	None
Fiscal	ASES Grants are based on \$10.19 per child per day for after school for 180 days of the school year. 21st All ASES funds must be expended by June 30 of the current year. Funds cannot be carried over.	CDE will no longer allow carryover of 21st Century funds into the next school year; thus, grant dollars should be fully expended by June 30th each year.	ELOP funding does not have a local match requirement. TBD
Program Staffing	Minimum Qualifications: AGENCY staff and agents who directly supervise students and are included in the 1:20 staff to student ratio must meet the following minimum qualifications for an instructional aide: a high school diploma or its equivalency and one of the following: (a) an AA degree; or completion of 48-semester units in college; or (b) successful completion of the Instructional Assistant exam, administered		Staffing requirements are the same as ASES and 21st Century funding except for TK/K programming, staffing ratio is 10:1 instead of 20:1.
Attendance	<u>How many students must your program serve daily? ASES Grant Award amount divided by \$10.19/stu divided by 180 days of program equals the number of students your program is funded to serve daily. 21st Century Grant Award amount divided by \$10.19/stu divided by 180 days of program equals the number of students your program is funded to serve daily. * It is important to over-enroll to ensure full attendance is met. The grant is based on daily attendance NOT number of students registered. * Please note that additional students must be served to earn both ASES and 21st Century grant amounts. Example: Grant Award: \$133,169/ \$10.19/180 = 72 students Site should plan to enroll approximately 80</u>		ELOP funding requires programs to enroll every student that request after-school programming. There are currently no attendance requirements attached to ELOP funding. However, we must serve all students and families who want after school services. Attend district sponsored meetings--e.g. Summer Institute, All Leaders, etc. ☑ Complete the Program Planning Tool with accuracy and TIMELY ☑ Staff participate and submit evidences of the CQI (Truth-Hope-Change) process to meet CDE guidelines
Accountability	Sites must earn 85% of attendance to be in good standing for full funding. For the purposes of measuring program effectiveness, ASES/21st Century programs are required to submit annual student outcome data, including: ☑ Upload and submit monthly attendance with accuracy and TIMELY ☑ Attend district sponsored meetings--e.g. Summer Institute, All Leaders, etc. ☑ Complete the Program Planning Tool with accuracy and TIMELY ☑ Staff participate and submit evidences of the CQI (Truth-Hope-Change) process to meet CDE guidelines		

b					
School Site: Peralta Elementary					
Lead Agency: EBAC					
Use the spreadsheet below to detail your allowable Agency Administrative costs that are charged to the after school grants. Lead Agencies can charge up					
	ASES	21st Century Core	21st C Equitable Access	ELOP	
Personnel	0	0	0	0	
Benefits					
Supplies & Equipment					
Contracted Services					
Data collection & Evaluation					
Other direct administrative costs (please describe)					
TOTAL AGENCY ADMIN CHARGED TO GRANTS	\$6,595.81	0	0	\$36,195.71	

Addendum on Staff Time Allocation: Hours for direct work with students, prep time, and professional				
School Site: Peralta Elementary				
Lead Agency: EBAC				
All sites must submit a budget addendum indicating how direct service staff (which includes Site				
TABLE BELOW MUST ACCURATLEY REFLECT WHAT IS IN THE PROGRAM BUDGET				
Site Coordinator & Direct Service Staff	Total Budget Allocation (should be same amount listed in budget)	Total hours working directly with students	Total hours for Prep	Total hours for Professional Development
Site Coordinator: \$60,555.41	\$60,551.41			
Assistant Coordinator: \$47,497.99	\$47,497.99			
1 Benefited Afterschool Program Instructor @ \$27.03/hr. Total hrs 921 x \$27.03 = \$24,908.08	\$24,908.08	644.70 hours	230.25 hours	46.05 hours
1 Benefited Afterschool Program Instructor @ \$22.09/hr. Total hrs 921 x \$22.09 = \$20,236.09	\$20,236.09	644.70 hours	230.25 hours	46.05 hours
2 Benefited Afterschool Program Instructor @ \$21.96/hr. Total hrs 921 x \$21.95 = \$26,775. 2 Benefited Afterschool Instructor = \$40,472.17	\$40,472.17	1289.40 hours	450.50 hours	921 hours
1 Intervention Specialist @ \$26.00/hr. Total hrs 921 x \$26.00 = \$23,958.94	\$23,958.94	644.70 hours	230.25 hours	46.05 hours
7 Benefited Afterschool Program Instructor @ \$21.95/hr. Total hrs 921 x \$21.95 = \$20,226.87 7 Benefited Afterschool Instructor = \$141,588.10	\$141,588.10	4512.90 hours	1611.75 hours	322.35 hours
Program Director	\$13,100.91			

School Site Contracted Services
Addendum 2024-2025

School Site: Peralta Elementary
Lead Agency: EBAC

List all subcontracted organizations and individual consultants who will be contracted to provide ser

Name of Subcontracting Community Organization or Individual Consultant		Contract Amount	Brief description of services (or role of individual consultant)
Tiny Techs		\$13,000.00	Lego Robotics
Creative Minds		\$13,000.00	Arts Enrichment
Nexplore		\$20,000.00	STEAM Enrichment
Challenge Island		\$9,000.00	STEAM Enrichment
Ellen Oppenhiemer		\$10,000.00	Arts/Cooking Enrichment
Destiny Arts Center		\$14,000.00	Dance Enrichment
Rob Skates		\$9,400.00	Skateboarding Enrichment

Services in the after school program. Indicate contract amount, briefly describe

Who will contract with this organization? (Indicate Lead Agency or School Site)

EBAC

EBAC

EBAC

EBAC

EBAC

EBAC

EBAC

EAST BAY AGENCY FOR CHILDREN

STATEMENT OF ACTIVITIES For the year ended June 30, 2023 With comparative totals for the year ended June 30, 2022

	Without Donor Restrictions	With Donor Restrictions	2023	2022
REVENUE AND SUPPORT				
Contracts and fees from government agencies (Note 12)	\$ 17,749,871	\$ -	\$ 17,749,871	\$ 15,501,640
Grants and contributions	753,781	682,000	1,435,781	689,243
Program fees	741,946		741,946	403,577
Special events - net of expenses \$62,551	372,175		372,175	278,824
Other income	232,356		232,356	226,158
Investment income (loss), net (Note 4)	159,446		159,446	(99,985)
Contributions - capital campaign			-	26,700
Net assets released from restrictions (Note 10)	690,476	(690,476)	-	-
TOTAL SUPPORT AND REVENUE	20,700,051	(8,476)	20,691,575	17,026,157
EXPENSES				
Program services	16,782,054		16,782,054	14,323,605
Support services	2,752,967		2,752,967	2,480,689
TOTAL EXPENSES	19,535,021	-	19,535,021	16,804,294
CHANGES IN NET ASSETS BEFORE OTHER CHANGES	1,165,030	(8,476)	1,156,554	221,863
OTHER CHANGES				
Gain on sale of property	887,371		887,371	-
CHANGE IN NET ASSETS	2,052,401	(8,476)	2,043,925	221,863
NET ASSETS, BEGINNING OF YEAR	10,466,197	1,012,862	11,479,059	11,257,196
NET ASSETS, END OF YEAR	\$ 12,518,598	\$ 1,004,386	\$ 13,522,984	\$ 11,479,059

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

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

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

Do not enter social security numbers on this form as it may be made public.

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

OMB No. 1545-0047

2022Open to Public
Inspection**A** For the 2022 calendar year, or tax year beginning **JUL 1, 2022** and ending **JUN 30, 2023****B** Check if applicable:

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

C Name of organization**East Bay Agency for Children**

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite

2828 Ford Street

City or town, state or province, country, and ZIP or foreign postal code

Oakland, CA 94601**F** Name and address of principal officer: **Josh Leonard**
same as C above**D** Employer identification number**94-1358309****E** Telephone number**(510) 268-3770****G** Gross receipts \$ **22,664,646.****H(a)** Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

H(c) Group exemption number**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: **www.ebac.org****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Year of formation: **1953** **M** State of legal domicile: **CA****Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: East Bay Agency for Children ("EBAC") improves the well-being of children, youth and families by		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	14
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	14
	5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	292
	6	Total number of volunteers (estimate if necessary)	6	98
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	-2,685.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 6,526,132.	Current Year 9,000,231.
	9	Program service revenue (Part VIII, line 2g)	10,373,852.	11,299,542.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	82,179.	1,002,206.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-4,819.	5,379.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	16,977,344.	21,307,358.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	13,642,386.	16,273,224.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25)	248,905.	
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,936,104.	3,038,484.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	16,578,490.	19,311,708.
Net Assets or Fund Balances	19	Revenue less expenses. Subtract line 18 from line 12	398,854.	1,995,650.
	20	Total assets (Part X, line 16)	Beginning of Current Year 19,786,842.	End of Year 22,240,171.
	21	Total liabilities (Part X, line 26)	8,307,783.	8,717,187.
	22	Net assets or fund balances. Subtract line 21 from line 20	11,479,059.	13,522,984.

Part II Signature Block

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

Sign Here	Signature of officer	Date			
	Roger A. Ailshie, Chief Financial Officer	5/16/24			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	Tonetta L Conner, CPA				P01775198
Preparer Use Only	Firm's name	Firm's EIN	Phone no.		
	Harrington Group, CPAs, LLP	95-4557617	(626) 403-6801		
	Firm's address				
	2698 Mataro Street				
	Pasadena, CA 91107				

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

Part III Statement of Program Service Accomplishments

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

☒ X**1** Briefly describe the organization's mission:

For more than 70 years, East Bay Agency for Children continues to improve the well-being of children, youth and families by reducing the impact of trauma and social inequalities.

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

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

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 8,174,553. including grants of \$) (Revenue \$ 8,320,817.)
School-Based Behavioral Health Services Programs:

EBAC mental health therapists, who work on-site at schools, counsel children and youth from mainstream classrooms who have been referred by their teachers, principals, parents, and themselves because they are struggling with issues like anxiety, depression, or aggression. Through art, play, and other therapeutic tools, EBAC clinicians help these children develop ways to self-regulate their emotions and behaviors. Additionally, clinicians work with teachers and administrators to create trauma-informed school environments and support a positive school climate. EBAC school-based behavioral health staff work on over 40 elementary, middle, and high school campuses in Oakland, Fremont,

4b (Code:) (Expenses \$ 3,996,674. including grants of \$) (Revenue \$ 741,946.)
Family and Community Wellness Services:

A strong and stable family is critical to the long-term wellness of children. EBAC provides several types of services that strengthen families and children, building resiliency to face future adversity and, where possible, increasing the potential of preventing exposure to trauma in the first place. EBAC serves over 10,000 children, youth and family members annually through our Family and Community Wellness programming. Programs include:

- Afterschool Programs - EBAC operates five afterschool programs at elementary schools in the Oakland Unified School District. Our

4c (Code:) (Expenses \$ 3,116,189. including grants of \$) (Revenue \$ 2,236,779.)
Intensive Behavioral Health Services:

EBAC's Intensive Behavioral Health Services provide safe, accessible, and supportive places for children and youth suffering from severe emotional difficulties while they restore abilities to return to mainstream school settings. These programs provide sanctuaries during times of crisis and act as alternatives to hospitalization and residential treatment centers. Intensive Behavioral Health Services programming includes: Intensive Counseling Enriched Classrooms, EPIC; and, Youth Empowerment Services. Each year EBAC typically serves about 365 children and youth through our Intensive Behavioral Health services.

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

(Expenses \$ 1,267,661. including grants of \$) (Revenue \$)

4e Total program service expenses 16,555,077.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

Note: All Form 990 filers are required to complete Schedule O

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

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

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

		Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 292		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X	
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	X	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	X	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	N/A	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	N/A	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	N/A	
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?	9a	N/A	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	N/A	
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a	N/A	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a	N/A	
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	N/A	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state?	13a	N/A	
Note: See the instructions for additional information the organization must report on Schedule O.			
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15		X
If "Yes," see the instructions and file Form 4720, Schedule N.			
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		X
If "Yes," complete Form 4720, Schedule O.			
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17	N/A	
If "Yes," complete Form 6069.			

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

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

☒**Section A. Governing Body and Management**

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year 1a 14 If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
b Enter the number of voting members included on line 1a, above, who are independent 1b 14		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6 Did the organization have members or stockholders?		X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

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

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

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records
Roger Ailshie, CFO - (510) 268-3770
2828 Ford Street, Oakland, CA 94601

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Josh Leonard Chief Executive Officer	40.00			X				218,850.	0.	29,136.
(2) Roger Ailshie Chief Finance Officer	40.00			X				161,858.	0.	31,876.
(3) Tamela Jones Chief Operating Officer	40.00				X			162,569.	0.	23,886.
(4) Sandra Potasio Chief Programs Officer	40.00				X			153,528.	0.	13,968.
(5) Shawana Booker Dir. Of Trauma Informed Center	40.00				X			135,348.	0.	11,789.
(6) Julie West Chief Development Officer	40.00				X			126,076.	0.	20,155.
(7) Meggan Mattar Dir. Of School Based Program	40.00				X			131,938.	0.	10,472.
(8) Mary Colby President	1.00	X	X					0.	0.	0.
(9) Patrick Piette Secretary	1.00	X	X					0.	0.	0.
(10) Andreas Lorenz Treasurer	1.00	X	X					0.	0.	0.
(11) Bruce Bierlink Board Member	1.00	X						0.	0.	0.
(12) Gilian Chambers-Harris Board Member	1.00	X						0.	0.	0.
(13) Wendi Gosliner Board Member (End 03/23)	1.00	X						0.	0.	0.
(14) Leah Hughes Board Member (End 09/22)	1.00	X						0.	0.	0.
(15) Joanne Karchmer Board Member	1.00	X						0.	0.	0.
(16) Sarah Miller Board Member	1.00	X						0.	0.	0.
(17) Matthew Nelson Board Member	1.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) Mimi Park Board Member	1.00	X						0.	0.	0.
(19) Madelyn Roderigues Board Member	1.00	X						0.	0.	0.
(20) Daniel Shulman Board Member	1.00	X						0.	0.	0.
(21) Tess Singha Board Member	1.00	X						0.	0.	0.
(22) Julie Stoss Board Member	1.00	X						0.	0.	0.
(23) Danielle Soto Board Member	1.00	X						0.	0.	0.
1b Subtotal								1,090,167.	0.	141,282.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								1,090,167.	0.	141,282.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization

12

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
Techsperience, LLC P.O. Box 16097, Oakland, CA 94610	IT Consulting	225,664.
Occupational Therapy Training Program, 879 W. 190th St. Suite 300, Gardena, CA 90248	Behavioral Health Services	174,040.
Communities United for Restorative Youth Justice 1946 Embarcadero, Oakland, CA 94606	Behavioral Health Services	112,860.
Melissa Green, 438 Vernon St., Suite 301, Oakland, CA 94610	Mgmt Consulting	110,695.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization

4

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c	372,175.			
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	7,192,275.			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	1,435,781.			
	g	Noncash contributions included in lines 1a-1f	1g	\$			
	h	Total. Add lines 1a-1f		9,000,231.			
	Program Service Revenue	2 a	Medi-Cal	Business Code	624100	10,557,596.	10,557,596.
b		Client fees	624100	741,946.	741,946.		
c							
d							
e							
f		All other program service revenue					
g		Total. Add lines 2a-2f		11,299,542.			
Other Revenue		3	Investment income (including dividends, interest, and other similar amounts)		140,947.		
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross rents	6a	(i) Real 227,050.			
	b	Less: rental expenses	6b	226,977.			
	c	Rental income or (loss)	6c	73.			
	d	Net rental income or (loss)		73.		-2,685.	2,758.
	7 a	Gross amount from sales of assets other than inventory	7a	(i) Securities 543,125.	(ii) Other 1,412,239.		
	b	Less: cost or other basis and sales expenses	7b	569,237.	524,868.		
	c	Gain or (loss)	7c	-26,112.	887,371.		
	d	Net gain or (loss)		861,259.			861,259.
	8 a	Gross income from fundraising events (not including \$ 372,175. of contributions reported on line 1c). See Part IV, line 18	8a	36,206.			
	b	Less: direct expenses	8b	36,206.			
	c	Net income or (loss) from fundraising events		0.			
	9 a	Gross income from gaming activities. See Part IV, line 19	9a				
	b	Less: direct expenses	9b				
	c	Net income or (loss) from gaming activities					
10 a	Gross sales of inventory, less returns and allowances	10a					
b	Less: cost of goods sold	10b					
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11 a	Other income	Business Code	900099	5,306.		5,306.
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d		5,306.			
12	Total revenue. See instructions		21,307,358.	11,299,542.	-2,685.	1,010,270.	

Part IX Statement of Functional Expenses

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

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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.				
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	467,999.		467,999.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	13,171,568.	10,211,425.	2,809,739.	150,404.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	189,138.	153,875.	32,981.	2,282.
9 Other employee benefits	1,358,665.	1,053,905.	289,129.	15,631.
10 Payroll taxes	1,085,854.	815,179.	258,585.	12,090.
11 Fees for services (nonemployees):				
a Management				
b Legal	757.		757.	
c Accounting	33,500.		33,500.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	3,664.		3,664.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	1,320,228.	801,703.	516,492.	2,033.
12 Advertising and promotion				
13 Office expenses	544,356.	386,857.	144,784.	12,715.
14 Information technology	217,318.	16,885.	188,396.	12,037.
15 Royalties				
16 Occupancy	264,093.	170,466.	88,964.	4,663.
17 Travel	28,444.	25,394.	3,042.	8.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	33,818.	12,337.	16,358.	5,123.
20 Interest	84,060.	38,015.	43,660.	2,385.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	165,874.	100,827.	61,679.	3,368.
23 Insurance	63,158.	3,076.	60,082.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a Staff recruit. & trng.	130,693.	34,439.	95,406.	848.
b License & fees	76,179.	27,789.	36,850.	11,540.
c Fees & dues	62,342.	4,844.	54,045.	3,453.
d Settlement	10,000.	10,000.		
e All other expenses		2,688,061.	-2,698,386.	10,325.
25 Total functional expenses. Add lines 1 through 24e	19,311,708.	16,555,077.	2,507,726.	248,905.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	2,730,005.	1	1,695,215.
	2 Savings and temporary cash investments	3,710,760.	2	7,317,224.
	3 Pledges and grants receivable, net	150,000.	3	248,800.
	4 Accounts receivable, net	2,854,962.	4	3,324,169.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	197,227.	9	113,057.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 10,153,716.		
	b Less: accumulated depreciation	10b 1,441,517.		
	11 Investments - publicly traded securities	9,341,137.	10c	8,712,199.
	12 Investments - other securities. See Part IV, line 11	588,851.	11	641,833.
	13 Investments - program-related. See Part IV, line 11		12	
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11	213,900.	14	
16 Total assets. Add lines 1 through 15 (must equal line 33)	19,786,842.	15	187,674.	
17 Accounts payable and accrued expenses	3,587,894.	16	22,240,171.	
18 Grants payable		17	4,100,925.	
19 Deferred revenue	18,000.	18		
20 Tax-exempt bond liabilities		19	48,148.	
21 Escrow or custodial account liability. Complete Part IV of Schedule D		20		
22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		21		
23 Secured mortgages and notes payable to unrelated third parties	4,701,889.	22		
24 Unsecured notes and loans payable to unrelated third parties		23	4,568,114.	
25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		24		
26 Total liabilities. Add lines 17 through 25	8,307,783.	25		
27 Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.		26	8,717,187.	
28 Net assets without donor restrictions	10,466,197.	27	12,518,598.	
29 Net assets with donor restrictions	1,012,862.	28	1,004,386.	
30 Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
31 Capital stock or trust principal, or current funds		29		
32 Paid-in or capital surplus, or land, building, or equipment fund		30		
33 Retained earnings, endowment, accumulated income, or other funds		31		
34 Total net assets or fund balances	11,479,059.	32	13,522,984.	
35 Total liabilities and net assets/fund balances	19,786,842.	33	22,240,171.	

Form 990 (2022)

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	21,307,358.
2	Total expenses (must equal Part IX, column (A), line 25)	2	19,311,708.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,995,650.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	11,479,059.
5	Net unrealized gains (losses) on investments	5	48,275.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	13,522,984.

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	X	
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	X	

Form 990 (2022)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization

East Bay Agency for Children

Employer identification number

94-1358309

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

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	5,705,192.	7,636,937.	9,316,594.	6,526,132.	9,000,231.	38,185,086.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	5,705,192.	7,636,937.	9,316,594.	6,526,132.	9,000,231.	38,185,086.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						38,185,086.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	5,705,192.	7,636,937.	9,316,594.	6,526,132.	9,000,231.	38,185,086.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	153,020.	48,789.	131,091.	304,589.	291,663.	929,152.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	1,452.	79,472.	20,764.	3,748.	5,306.	110,742.
11 Total support. Add lines 7 through 10						39,224,980.
12 Gross receipts from related activities, etc. (see instructions)					12 47,882,161.	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f))	14	97.35	%
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	98.20	%
16a 33 1/3% support test - 2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization			<input checked="" type="checkbox"/>
b 33 1/3% support test - 2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization			<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization			<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization			<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions			<input type="checkbox"/>

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2022. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

b 33 1/3% support tests - 2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

- 11** Has the organization accepted a gift or contribution from any of the following persons?
- a** A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?
- b** A family member of a person described on line 11a above?
- c** A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in **Part VI**.

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

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

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

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

	Yes	No
1		

Section D. All Type III Supporting Organizations

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

	Yes	No
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

- 1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
- a** ☐ The organization satisfied the Activities Test. Complete line 2 below.
- b** ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.
- c** ☐ The organization supported a governmental entity. Describe in **Part VI** how you supported a governmental entity (see instructions).

2 Activities Test. Answer lines 2a and 2b below.

- a** Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in **Part VI** identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b** Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in **Part VI** the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.

	Yes	No
2a		
2b		
3a		
3b		

3 Parent of Supported Organizations. Answer lines 3a and 3b below.

- a** Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in **Part VI**.
- b** Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in **Part VI** the role played by the organization in this regard.

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

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

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

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D - Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5	
6 Other distributions (describe in Part VI). See instructions.	6	
7 Total annual distributions. Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8	
9 Distributable amount for 2022 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1 Distributable amount for 2022 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2022 (reasonable cause required - explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2022			
a From 2017			
b From 2018			
c From 2019			
d From 2020			
e From 2021			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2022 distributable amount			
i Carryover from 2017 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2022 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2022 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2023. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2018			
b Excess from 2019			
c Excess from 2020			
d Excess from 2021			
e Excess from 2022			

Part VI

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

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

Attach to Form 990.

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

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

East Bay Agency for Children

Employer identification number

94-1358309

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

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

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

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

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

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

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

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

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

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

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

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

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

- a ☐ Public exhibition
 b ☐ Scholarly research
 c ☐ Preservation for future generations
 d ☐ Loan or exchange program
 e ☐ Other _____

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

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

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

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

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

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

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	403,225.	403,225.	403,225.	403,225.	403,225.
b Contributions					
c Net investment earnings, gains, and losses	94,813.	94,813.	143,496.	36,100.	30,795.
d Grants or scholarships					
e Other expenditures for facilities and programs	94,813.	94,813.	143,496.	36,100.	30,795.
f Administrative expenses					
g End of year balance	403,225.	403,225.	403,225.	403,225.	403,225.

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

- a Board designated or quasi-endowment _____ %
 b Permanent endowment 100.0000 %
 c Term endowment _____ %

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

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

	Yes	No
(i) Unrelated organizations	3a(i)	X
(ii) Related organizations	3a(ii)	X
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b	

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		3,627,073.		3,627,073.
b Buildings		5,765,729.	943,018.	4,822,711.
c Leasehold improvements		129,071.	129,071.	0.
d Equipment		369,428.	369,428.	0.
e Other		262,415.		262,415.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				8,712,199.

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

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

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

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

1	Total revenue, gains, and other support per audited financial statements	1	21,578,946.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	48,275.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	226,977.
e	Add lines 2a through 2d	2e	275,252.
3	Subtract line 2e from line 1	3	21,303,694.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	3,664.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	3,664.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	21,307,358.

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

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

1	Total expenses and losses per audited financial statements	1	19,535,021.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	226,977.
e	Add lines 2a through 2d	2e	226,977.
3	Subtract line 2e from line 1	3	19,308,044.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	3,664.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	3,664.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	19,311,708.

Part XIII Supplemental Information.

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

Part V, line 4:

EBAC classifies as permanently restricted net assets, (a) the original value of the gifts to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for by the board of directors.

Part X, Line 2:

Part XIII Supplemental Information *(continued)*

EBAC is exempt from taxation under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701d, whereby only unrelated business income is subject to income tax. Management believes that all of EBAC's income was directly related to its exempt purpose; thus the accompanying financial statements do not include any provision for income taxes. Management also believes EBAC does not have any uncertain tax positions.

Part XI, Line 2d - Other Adjustments:

Rental expenses	226,977.
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Part XII, Line 2d - Other Adjustments:

Rental expenses	226,977.
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Department of the Treasury
Internal Revenue Service

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

East Bay Agency for Children

Employer identification number

94-1358309

Part I

Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a ☐ Mail solicitations
b ☐ Internet and email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

- 2 a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No

- b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total						

- 3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		Gala Event (event type)	(event type)	None (total number)	
Revenue	1 Gross receipts	408,381.			408,381.
	2 Less: Contributions	372,175.			372,175.
	3 Gross income (line 1 minus line 2)	36,206.			36,206.
Direct Expenses	4 Cash prizes	6,337.			6,337.
	5 Noncash prizes				
	6 Rent/facility costs	1,000.			1,000.
	7 Food and beverages	10,843.			10,843.
	8 Entertainment	3,645.			3,645.
	9 Other direct expenses	14,381.			14,381.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				36,206.
	11 Net income summary. Subtract line 10 from line 3, column (d)				0.

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities:

 a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain:

 10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain:

- 11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13** Indicate the percentage of gaming activity conducted in:
- | | | |
|--------------------------------------|------------|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name _____

Address _____

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____

c If "Yes," enter name and address of the third party:

Name _____

Address _____

- 16** Gaming manager information:

Name _____

Gaming manager compensation \$ _____

Description of services provided _____

☐ Director/officer ☐ Employee ☐ Independent contractor

- 17** Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Schedule G (Form 990)		Estate of [Name]	
Part IV	Supplemental Information (continued)		

This image shows a single page of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page, leaving small margins at the top and bottom. There is no handwriting or other markings on the paper.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization

East Bay Agency for Children

Employer identification number

94-1358309

Part I Questions Regarding Compensation

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

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

Schedule J (Form 990) 2022

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

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization

East Bay Agency for Children

Employer identification number
94-1358309

Form 990, Part I, Line 1, Description of Organization Mission:

reducing the impact of trauma and social inequalities.

Form 990, Part III, Line 4a, Program Service Accomplishments:

Hayward, San Lorenzo, Newark, Berkeley, and San Leandro. Each year more than 1,000 children receive vital mental health support through EBAC's school based behavioral health services.

Form 990, Part III, Line 4b, Program Service Accomplishments:

comprehensive afterschool programs provide academic support along with enrichment activities, such as arts & crafts, cooking, gardening and music. Often, our program provides the only alternative for children in under-resourced neighborhoods to spend the afterschool hours in a safe and supervised environment. Family engagement activities are a part of our afterschool programs and include potlucks, events and showcases as well as educational workshops for parents/guardians on topics they choose, such as nutrition, saving for college, and helping with homework.

- Family Resource Centers - EBAC operates family resource centers in Hayward, Oakland, San Leandro and Fremont. Family resource centers offer convenient, inviting, and helpful places for parents to come for assistance in accessing a myriad of public benefits important to their family's health and wellness. With multilingual and multicultural staff, EBAC-run family resource centers help local families access the support services available to them so their children can thrive. Our

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

Schedule O (Form 990) 2022

Name of the organization

East Bay Agency for Children

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family resource centers provide services such as: healthcare insurance enrollment and retention (Medi-Cal and Covered California); application assistance for CalFresh (food stamps), CalWorks, Social Security, In Home Support Services, etc.; emergency food and clothing; information and referrals for child support, child care, housing, mental health services; Child Assault Prevention (CAP) workshops; case management; assistance with school enrollment; and translation and interpretation. Our family resource specialists speak 11 languages and generally come from the communities they serve.

- School-Based Health Center - The Frick School Health & Wellness Center is a community resource for convenient, high-quality health services for students and families of Frick Middle School and the surrounding East Oakland community. Services include: medical services, dental services, health education, counseling, case management, health insurance enrollment assistance, school nurse, and youth development. EBAC operates the Frick School Health & Wellness Center in conjunction with Native American Health Center. Services are provided at no cost and the health center serves children, teens, and adults.

Form 990, Part III, Line 4c, Program Service Accomplishments:

Programs include:

- Intensive Counseling Enriched Classrooms - Therapeutic classrooms enable children that require more support than available in mainstream classrooms settings to learn techniques for self-regulating their emotions and behavior while receiving academic instruction. An EBAC

Name of the organization

East Bay Agency for Children

Employer identification number

94-1358309

behavioral health therapist works with each child based upon their individualized treatment plan. Behavioral coaches shadow the children all day long in the classroom providing real-time intervention and affirmation to support positive behavioral changes and self-regulation. Nearly 100 children receive these intensive behavioral health services from EBAC annually in 5 classrooms in the Alameda and Oakland Unified School Districts.

- EPIC - This program provides early childhood education and comprehensive mental health services for children ages 2 to 6 who need additional support with social, emotional and learning difficulties. Children are referred to the program if their behaviors make it difficult for them to succeed in their current preschool or day care settings. They may have difficulties with aggression and disruptive behaviors, experience sadness and fearfulness, or have had family difficulties. Teaming with the parents, guardians, and community support is an essential component of our comprehensive program.

- Youth Empowerment Services (YES) - Youth exiting the juvenile justice system require specialized support to give them the best possible chance of success in their transition back to school and home life. EBAC case managers are paired with teens leaving the Alameda County Juvenile Justice Center. These case managers work in tandem with the teen to ensure he or she abides by the terms of probation, enrolls in school and attends, receives necessary and/or court mandated counseling, and integrates into a safe family environment.

Form 990, Part III, Line 4d, Other Program Services:

Name of the organization

East Bay Agency for Children

Employer identification number

94-1358309

Trauma Transformed:

Trauma Transformed works locally and nationally to change the way public health systems understand, respond to, and heal from trauma and oppression. Trauma Transformed works with organizations and government systems to provide training and leadership coaching, offer policy and practice change consultation, and lead convening's of system and community leaders.

Expenses \$ 919,677. including grants of \$ 0. Revenue \$ 0.

Training Program:

EBAC's Training Program provides training to EBAC staff, other community-based organizations, foster parents, public agency staff and others that provide direct service to foster and/or adopted children and youth. EBAC brings particular expertise in training around trauma informed practices, resiliency strategies and cultural humililty and reponsiveness.

Expenses \$ 347,984. including grants of \$ 0. Revenue \$ 0.

Form 990, Part VI, Section B, line 11b:

Form 990 is prepared by an outside CPA and reviewed by management; it is reviewed by the Audit Committee, and copies are sent to the full Board before it is filed with the IRS.

Form 990, Part VI, Section B, Line 12c:

On an annual basis, directors and officers sign a statement regarding conflict of interest. These statements are collected with other board

Name of the organization

East Bay Agency for Children

Employer identification number

94-1358309

documents and compliance is maintained regularly.

Form 990, Part VI, Section B, Line 15:

On an annual basis, EBAC compares all salaries and benefits to the Non-Profit Management Center's Fair Pay for Northern California Non-Profit's Wage and Benefit Survey. Salaries are compared to the median rate for non-profit agencies that have more than 100 employees. Our goal is to pay no less than 88% of the surveyed median rate. For positions that are not found in the survey, we compare to our closest competitors' salaries and/or have our compensation consultant research a specific job title and salary in the general market. The Board reviews the comparative survey in order to set the CEO's compensation, which is documented in the minutes.

The CEO annually sets the salary and compensation for the other senior management following their annual evaluation.

Form 990, Part VI, Section C, Line 19:

Governing documents, policies, financial statements, and Form 990 are made available upon request. The Form 990 is also available on Guidestar.



OUSD Expanded Learning Program 2022-2023 Data Profile

Sequoia Elementary School East Bay Agency for Children

School Year Program Enrollment

45%

of the school's student
population in My Program

201

Students enrolled in My
Program

449

School Student Population

Source: OUSD Expanded Learning Program 2022-2023 School Year Enrollment and Attendance Data and OUSD Official Enrollment Data 2022-2023 school year.

Student Demographic Information for My Program

4%

English Language Learners

16%

SPED youth

16%

Home language is Spanish

Grade

Kindergarten	17%
1st grade	14%
2nd grade	16%
3rd grade	18%
4th grade	19%
5th grade	15%

Race/Ethnicity

White	29%
Multi-ethnic	24%
Latino	19%
African American	13%
Asian	12%
Not Represented	2%
Native American	<1%

Gender

Female	52%
Male	48%

Source: OUSD Official Enrollment Data 2022-2023 school year. Due to rounding, numbers might not equal to 100%.

Youth Feedback

The following tables provide the percentage of students in your program who agreed with the survey item statements.

- “-”: there were no responses for that survey item statement.
- “NA”: the number of responses for that survey item statement were 3 or less.

Youth Survey Responses: 63

Safe and Supportive Environment

Survey Item	My Program	All ELPs
I feel safe in this program.	95%	94%
There is an adult who cares about me in this program.	93%	93%
This program helps me to make friends.	77%	82%
In this program, I feel included.	86%	89%
The adults in this program listen to my ideas.	80%	85%
There is an adult in this program who notices when I am upset.	88%	84%

Lifelong Learning

Survey Item	My Program	All ELPs
This program makes learning fun.	76%	81%
In this program, I try new activities.	88%	89%
I like to go to school because I get to go to this program.	72%	74%
This program helps me feel more motivated to learn in school. (MS/HS)	--	76%
I learn how to do things in this program that help with my schoolwork. (MS/HS)	--	80%

Empowerment

Survey Item	My Program	All ELPs
Since coming to this program, I feel like I can try new things, even if I think they might be hard.	63%	82%
The adults in this program encourage me to try harder.	86%	87%
In this program, I have chances to lead others. (MS/HS)	--	79%
Since coming to this program, I feel more connected to my school. (MS/HS)	--	82%

Source: OUSD ELP 2022-2023 School Year Participant Survey, n = 63. Total Youth Responses for All Expanded Learning Programs, N = 2,844.

Family Feedback

The following tables provide the percentage of parents or guardians who agreed or strongly agreed with the survey item statements.

- “-”: there were no responses for that survey item statement.
- “NA”: that the number of responses for that survey item statement were 3 or less.

Family Survey Responses: 56

Family Engagement

Survey Item	My Program	All ELPs
I know what my child is doing and learning in this program.	77%	81%
The staff members in this program listen to me when I have a question or comment.	98%	76%
I receive communication from this program.	85%	76%
It was easy to register my student for this program.	93%	74%
This program helps me learn about other resources in the district and community.	50%	70%

Program Quality

Survey Item	My Program	All ELPs
My student feels supported by staff in this program.	100%	74%
My student tells me good things about this program.	100%	75%
This program is a safe place for my student.	98%	73%
In this program, my student has opportunities to try new things.	96%	71%

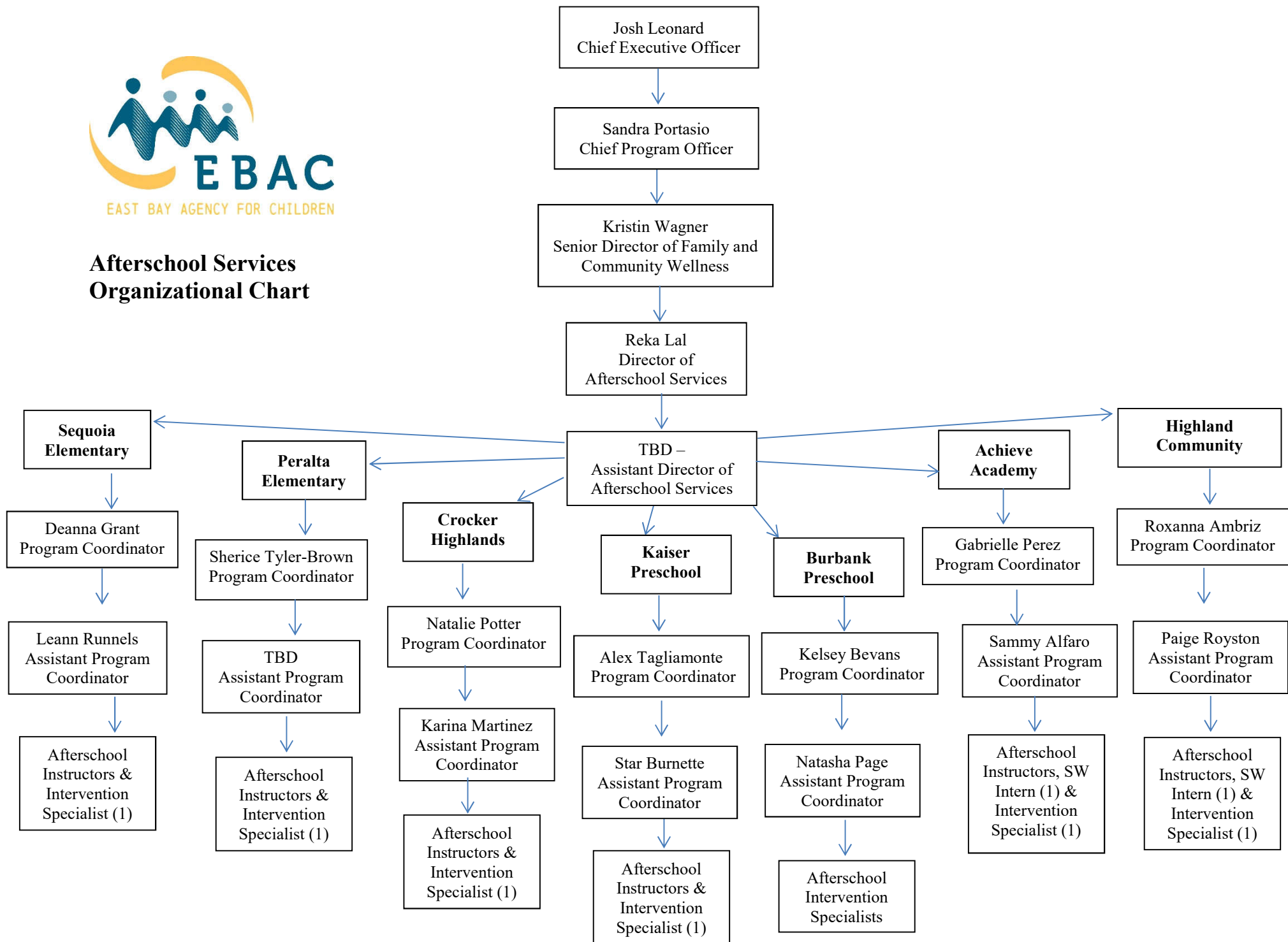
Satisfaction and Family Needs

Survey Item	My Program	All ELPs
I would recommend this program to other families in my community.	98%	66%
This program teaches skills that help my child in school.	74%	71%
Since coming to this program, my student's feelings about school has improved.	70%	67%
This program provides activities that meet my student's interests and talents, such as sports and arts.	89%	73%
[If your student has special needs.] This program has accommodations so that my child can participate in activities.	19%	47%

Source: OUSD ELP 2022-2023 School Year Family Survey, n = 56. Total Family Responses for All Expanded Learning Programs, N = 808.



Afterschool Services Organizational Chart





CINCINNATI OH 45999-0038

In reply refer to: 0248154921
Oct. 15, 2021 LTR 4168C 0
94-1358309 000000 00
00009213
BODC: TE

EAST BAY AGENCY FOR CHILDREN
% SALLY WALTZ
2828 FORD ST
OAKLAND CA 94601

019434

Employer ID number: 94-1358309
Form 990 required: Yes

Dear Taxpayer:

We're responding to your request dated Oct. 05, 2021, about your tax-exempt status.

We issued you a determination letter in July 1953, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m.,

0248154921
Oct. 15, 2021 LTR 4168C 0
94-1358309 000000 00
00009214

EAST BAY AGENCY FOR CHILDREN
% SALLY WALTZ
2828 FORD ST
OAKLAND CA 94601

local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Thank you for your cooperation.

Sincerely yours,

Warren R. Burton

Warren R. Burton, Operations Mgr
Accounts Management Operations 1



Invest by Mail (Non IRA)

EAST BAY AGENCY FOR CHILDREN

Please verify correct Fund and Account Number when writing investment amount.
Minimum subsequent investment: \$0.00

For overnight/express mail, send check to:
North Capital Inc
US Bancorp Fund Services, LLC
615 E. Michigan St.
Milwaukee, WI 53202

Fund Name	Fund/Account No.	Investment Amount
North Capital Treasury Money Mkt Inst.	5441-1544100042-1	\$
Total Investment Amount		\$

For regular mail, send check to:
North Capital Inc
US Bancorp Fund Services, LLC
P.O. Box 701
Milwaukee, WI 53201-0701

{ } 0000 00000000 015441000421 0005441

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Milwaukee, WI 53201-0701

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Afterschool Coordinator

ORGANIZATIONAL OVERVIEW

East Bay Agency for Children's (EBAC) mission is to improve the well-being of children, youth, and families by reducing the impact of trauma and social inequities. EBAC strives to reduce barriers that contribute to disparities in wellness for socio-economically disadvantaged and racially marginalized families and to create communities where all children and families have support systems to reach their full potential.

EBAC was established in 1952 when a group of parents of children with autism wanted to give their children the same educational and recreational opportunities that contribute to the physical well-being and social growth of all children. From this was born the first day-treatment program west of the Mississippi and was the foundation of growth in meeting the needs of children and families living in the San Francisco Bay Area, and especially in Alameda County.

Today, EBAC's programs serve over 10,000 children, youth and families throughout Alameda County each year with the goal of giving each child and family the specific resources, skills, and support they need to help them reach their full potential. The organization has strategically grown its program offerings to include a wide variety of supports and services to the community. For more information about our organization, please visit the website at www.ebac.org.

POSITION OVERVIEW

The Afterschool Coordinator supervises and coordinates the afterschool program at an Elementary School in Oakland. The Afterschool Coordinator works with all aspects of the program, including program design, program planning, implementation, staff management, student supervision, curriculum development, program evaluation, data tracking, and ongoing assessment.

Position Reports To: Program Director of Afterschool Services

QUALIFICATIONS and COMPETENCY FACTORS

1. Bachelor's degree or equivalent combination of education and experience in the human service field (education, social services, or mental health) preferred.
2. Experience with school-based programs, especially those with diverse, multi-lingual populations. Afterschool program experience desirable.
3. Demonstrated capacity to work as a team player and colleague; excellent interpersonal skills; and ability to listen and respond effectively.
4. Ability to manage teams, and to work in a fast-paced environment.
5. Strong organizational skills, excellent computer skills including managing databases.
6. Awareness and sensitivity to multicultural issues.
7. Bilingual, Spanish-speaking preferred.

RESPONSIBILITIES

1. Manage day-to-day operations of afterschool program including program planning, program safety, coordination of student behavior and incentive programs and coordination of program events.
2. Responsible for student recruitment, enrollment and attendance.
3. Responsible for student safety and managing facility during program hours.
4. Supervise and coach afterschool program staff, interns and/or contractors.
5. Manage partnerships with stakeholders, including families, through regular communication and meetings.
6. Ensure program is working in partnership with school site and district.
7. Facilitate and/or coordinate staff meetings, professional development, and team building.
8. Assist with fee collection and fundraising as needed.
9. Perform other duties as assigned.

WORKING CONDITIONS and JOB SETTING

1. Work is primarily in a classroom setting with children and secondarily in an office setting and/or outdoor playground environment.
2. Program classrooms are in a two-story building with stairs that need to be climbed for access to the second floor.
3. Because work is directly with children, full mobility is required for standing, walking, sitting, using hands, climbing, balancing, stooping, kneeling, crouching, and crawling.
4. High noise levels at times.
5. May need to use child-size chairs for sitting.
6. Periodic driving, with appropriate driver's license and insurance; or periodic access to a car is required.
7. Periodic lifting up to 25 pounds is required.

The job description above has been reviewed with me.

Employee Signature

Date

Status: Exempt

Revision Date: 09/07/2021



Afterschool Assistant Coordinator

ORGANIZATIONAL OVERVIEW

East Bay Agency for Children's (EBAC) mission is to improve the well-being of children, youth, and families by reducing the impact of trauma and social inequities. EBAC strives to reduce barriers that contribute to disparities in wellness for socio-economically disadvantaged and racially marginalized families and to create communities where all children and families have support systems to reach their full potential.

EBAC was established in 1952 when a group of parents of children with autism wanted to give their children the same educational and recreational opportunities that contribute to the physical well-being and social growth of all children. From this was born the first day-treatment program west of the Mississippi and was the foundation of growth in meeting the needs of children and families living in the San Francisco Bay Area, and especially in Alameda County.

Today, EBAC's programs serve over 10,000 children, youth and families throughout Alameda County each year with the goal of giving each child and family the specific resources, skills, and support they need to help them reach their full potential. The organization has strategically grown its program offerings to include a wide variety of supports and services to the community. For more information about our organization, please visit the website at www.ebac.org.

POSITION OVERVIEW

The Afterschool Assistant Coordinators, in collaboration with Afterschool Coordinators, supervises and coordinates afterschool programming at Elementary School(s) in Oakland. The Afterschool Assistant Coordinator work with all aspects of the program, including program design, program planning, implementation, staff management, student supervision, curriculum development, program evaluation, data tracking, and ongoing assessment.

Position Reports To: Afterschool Coordinator

QUALIFICATIONS and COMPETENCY FACTORS

1. Bachelor's degree or equivalent combination of education and experience in the human service field (education, social services, or mental health) preferred.
2. Experience with school-based programs, especially those with diverse, multi-lingual populations. Afterschool program experience desirable.
3. Demonstrated capacity to work as a team player and colleague; excellent interpersonal skills; and ability to listen and respond effectively.
4. Ability to support teams, and to work in a fast-paced environment.
5. Strong organizational skills, excellent computer skills including managing databases.
6. Awareness and sensitivity to multicultural issues.
7. Bilingual, Spanish-speaking preferred.

RESPONSIBILITIES

As assigned by the Afterschool Coordinator responsibilities may include:

1. Managing day-to-day operations of afterschool program including program planning, program safety, coordination of student behavior and incentive programs and coordination of program events.
2. Supporting student recruitment, enrollment and attendance efforts and monitoring.
3. Managing student safety and facility concerns during program hours.
4. Supervising and coaching afterschool program staff, interns and/or contractors.
5. Supporting partnerships with stakeholders, including families, through regular communication and meetings.
6. Ensuring program is working in partnership with school site and district.
7. Facilitating and/or coordinating staff meetings, professional development, and team building.
8. Substituting in the classroom and supporting student supervision.
9. Assisting with fee collection.
10. Perform other duties as assigned.

WORKING CONDITIONS and JOB SETTING

1. Positions may support multiple sites.
2. Work is primarily in a classroom setting with children and secondarily in an office setting and/or outdoor playground environment.
3. Program classrooms are in a two-story building with stairs that need to be climbed for access to the second floor.
4. Because work is directly with children, full mobility is required for standing, walking, sitting, using hands, climbing, balancing, stooping, kneeling, crouching, and crawling.
5. High noise levels at times.
6. May need to use child-size chairs for sitting.
7. Periodic driving, with appropriate driver's license and insurance; or periodic access to a car is required.
8. Periodic lifting up to 25 pounds is required.

The job description above has been reviewed with me.

Employee Signature

Date

Afterschool Assistant Coordinator
Status: Non-Exempt
Revision Date: 11-28-22

Afterschool Instructor

ORGANIZATIONAL OVERVIEW

East Bay Agency for Children's (EBAC) mission is to improve the well-being of children, youth, and families by reducing the impact of trauma and social inequities. EBAC strives to reduce barriers that contribute to disparities in wellness for socio-economically disadvantaged and racially marginalized families and to create communities where all children and families have support systems to reach their full potential.

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POSITION OVERVIEW

Under the supervision of the Program Coordinator, the Afterschool Instructor will work with students in grades TK – 5, determined by position availability. The instructor will provide academic and/or enrichment programming in-person or possibly virtually. The goal of the academic support component is to create an environment where students can see themselves as successful while having fun learning. The academic component also provides students with academic skill-building and homework supervision. The goal of the enrichment component is to expose students to a variety of classes, opportunities and to support their individual interests and skills.

Position Reports To: Afterschool Coordinator

QUALIFICATIONS and COMPETENCY FACTORS

- Completion of 48 college semester units or successful completion of the Instructional Aid (IA) exam required. (We can assist you in getting set up for the IA exam if needed.)
- Clear TB test (within 1 year) and FBI/DOJ background check required.

Approved
Status: Non-Exempt
Revision Date: 6-17-22

- At least two years of teaching (gardening, art, recreation or other enrichment activities) or academic tutoring experience preferred - experience teaching virtually a plus.
- Experience in working with elementary age students, specifically those from diverse, multi-lingual populations.
- Strong classroom management and conflict resolution skills - restorative practices a plus.
- Excellent oral, computer & written communication skills.
- Demonstrated capacity to work as a team player; excellent time management and interpersonal skills; flexible; ability to listen and respond effectively; and ability to work in a fast-paced school environment.
- Experience with distance learning methods and platforms (Zoom, Google Classrooms, video creation/editing etc.) preferred.
- Comfort with facilitating teaching via in-person and virtually.
- Spanish speaking preferred but not required.

RESPONSIBILITIES

- ❖ Preparatory Time
 - Develop project-based lessons aligned with the program and/or school-day goals taking student input into consideration.
 - Complete and submit weekly lesson plans to Program Coordinator.
 - Assess and communicate with parents about student academic and behavior progress, which may include virtual, in-person, telephone and/or written communication.
 - Be prepared for class every day and use instructional time effectively.
 - Participate in all program staff meetings and trainings which may include virtual meetings.
- ❖ Direct Instruction (In-person and virtually)
 - Lead enrichment and/or academic lessons to a group of 17-20 students either in-person or virtually.
 - Engage students in fun and exciting projects.
 - Provide homework assistance and/or academic skill building.
 - Maintain a physically and emotionally safe environment for students to learn (including virtual safety).
 - Understanding of social emotional learning, youth development and trauma-informed practices a plus.
 - Demonstrate effective classroom management with an effective, articulated discipline and reward system that includes agreements that are clear and posted.
 - Use a variety of instructional strategies and resources in order to engage all students and their diverse needs (including age-appropriateness and purpose).

- ❖ Daily Program Expectations
 - Shared responsibility for program set up, snack/recess/bathroom supervision, classroom clean up, taking attendance, general announcements.
 - Other duties as assigned.

WORKING CONDITIONS and JOB SETTING

1. Work hours vary depending on position and program site.
 - a. In-person program hours are M, T, TH, F 2:45-6:00 p.m. and W 1:00-6:00 p.m.
 - b. Virtual programming hours dependent on school site
2. Afterschool Instructors are allotted 30 minutes of prep time per day
3. Positions are from August through 2nd week in June.
4. Work is mostly in a school setting.
5. Periodic lifting up to 25 pounds is required.

The job description above has been reviewed with me.

Employee Signature

Date



CINCINNATI OH 45999-0038

In reply refer to: 0248154921
Oct. 15, 2021 LTR 4168C 0
94-1358309 000000 00

00009213
BODC: TE

EAST BAY AGENCY FOR CHILDREN
% SALLY WALTZ
2828 FORD ST
OAKLAND CA 94601

019434

Employer ID number: 94-1358309
Form 990 required: Yes

Dear Taxpayer:

We're responding to your request dated Oct. 05, 2021, about your tax-exempt status.

We issued you a determination letter in July 1953, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

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Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

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- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
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According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m.,

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EAST BAY AGENCY FOR CHILDREN
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2828 FORD ST
OAKLAND CA 94601

local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Thank you for your cooperation.

Sincerely yours,

Warren R. Burton

Warren R. Burton, Operations Mgr
Accounts Management Operations 1



California
Secretary of State

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Help

BusinessUCC

groups (e.g., All Corporations) as well as searching by /begins with/ specific search criteria.

Disclaimer: Search results are limited to the 500 entities closest matching the entered search criteria. If your desired search result is not found within the 500 entities provided, please refine the search criteria using the Advanced search function for additional results/entities. The California Business Search is updated as documents are approved. The data provided is not a complete or certified record.

Although every attempt has been made to ensure that the information contained in the database is accurate, the Secretary of State's office is not responsible for any loss, consequence, or damage resulting directly or indirectly from reliance on the accuracy, reliability, or timeliness of the information that is provided. All such information is provided "as is." To order certified copies or certificates of status, (1) locate an entity using the search; (2)select Request Certificate in the right-hand detail drawer; and (3) complete your request online.

East Bay Agency for Children

Advanced

Results: 1

Entity Information	Initial Filing Date	Status	Entity Type	Formed In	Agent
EAST BAY AGENCY FOR CHILDREN (273898)	05/01/1953	Active	Nonprofit Corporation - CA - Public Benefit	CALIFORNIA	TAMELA JONES

© 2024 CA Secretary of State

EAST BAY AGENCY FOR CHILDREN (273898)

File Amendment

File Statement of Information

Request Certificate

Initial Filing Date

Status

Standing - SOS

Standing - FTB

Standing - Agent

Standing - VCFCF

Formed In

Entity Type

Principal Address

Mailing Address

Statement of Info Due Date

05/01/1953

Active

Good

Good

Good

Good

CALIFORNIA

Nonprofit Corporation - CA - Public Benefit

2828 FORD STREET
OAKLAND, CA 94601

2828 FORD STREET
OAKLAND, CA 94601

05/31/2025

Sally Waltz
sally@ebac.org

64°F
Mostly cloudy

Search

10:21 AM
7/10/2024

EAST BAY AGENCY FOR CHILDREN**BOARD OF DIRECTORS LIST**

Name/Contact Information	Title	Profession/Vocation	Term	End Date
Bruce Bierlink Oakland, CA	Board Member Governance Committee	Manager Rail Logistics, Chevron	1st	06/15/2024
Gillian Chambers-Harris San Francisco, CA	Board Member Finance Committee Vice Chair	Executive Director, Center of Financial Insights, Genentech	1st	06/15/2024
Mary Colby Sebastopol, CA	Board Member	Retired	3rd	09/10/2025
Danielle Soto Oakland, CA	Board Member Quality Impact Committee Chair	Deputy Director, Openhouse	2nd	03/08/2026
Sarah Miller Oakland, CA	Board Member Governance Committee	Vice President of Strategy and Innovation for Blue Shield of California	1st	03/09/2025
Tess Singha Oakland, CA	Board Member Governance Committee	Chief People Officer, Whatnot	3rd	03/09/2025
Joanne Karchmer Oakland, CA	Board Chair Governance Committee Chair	Chief Impact Officer, All Home	3rd	03/09/2025
Andreas Lorenz Oakland, CA	Board Member Finance Committee Chair	Finance & Strategy Leader, Consultant, FP&A	2 nd	03/08/2026

Elizabeth (Lili) Cook Oakland, CA	Board Member Quality Impact Committee	Adjunct Faculty, Samuel Merritt University	1st	03/08/2026
Patrick Piette Oakland, CA	Board Member Finance Committee	Chief Financial Officer, Quantum Energy Services & Technologies, Inc.	3rd	06/15/2025
Madelyn Roderigues San Jose, CA	Board Member Quality Impact Committee Board Secretary	Deputy Public Defender, Santa Clara County	2nd	06/17/2025
Daniel Shulman Richmond, CA	Board Member Finance Committee	Senior Vice President, Market Manager, Commercial Banking, Bank of America/Commercial Banking	2nd	09/14/2024
Julie Stoss Oakland, CA	Board Member Quality Impact Committee	Vice President, Government Relations, Kaiser Permanente	1st	09/14/2024
Kevin Jackson Walnut Creek, CA	Board Member Finance Committee	Partner, PricewaterhouseCoopers LLP	1 st	03/01/2027
Pascal St. Gerard Oakland, CA	Board Member	Senior Director, Fitch Ratings	1st	06/11/2027
Brad Driver Oakland, CA	Board Member	Director, Sandler Partners	1st	06/11/2027



EBAC Board of Directors Meeting September 13, 2022

2828 Ford St, Oakland, CA and Zoom
5:30pm-8:00pm

Board Participants: *In Person:* Mary Colby (Presiding), Andreas Lorenz, Mimi Park, Bruce Bierlink, Dani Soto, Joanne Karchmer, Patrick Piette, Julie Stoss, Daniel Shulman; *Virtual:* Matthew Nelson, Tess Singha, Sarah Miller, Madelyn Roderigues

Not Attending: Gillian Chambers-Harris

Other Attendees: *In Person:* Josh Leonard, Julie West, Sandra Portasio and Mikalah Kendall

Call to Order: President Mary Colby called the meeting to order at 5:36pm PST.

Welcome – Mary Colby

Mary welcomed everyone and expressed great pleasure for being able to meet in person again. The board engaged in a round of introductions to welcome new board members.

- Collaboration with Auxiliary – Sarah Miller
 - Sarah shared details about the upcoming Gala on Saturday, November 12th at the Claremont Hotel Club and Spa:
 - There is “A Night at the Tropicana”
 - There will be a limited live auction at the event with a separate online auction from November 3-10
 - Gala earnings have continuously increased in recent years due to:
 - Growth in Sponsorships
 - Implementing the Leadership Circle with minimum donation of \$2,500
 - Revamped auction format
 - Wine Cellar club memberships
 - Sarah shared different ways the board can support including purchasing tickets, inviting friends/colleagues, identifying potential sponsors, as well as donating.
 - Joanne added that people are ready to be back in person and encouraged each board member to think about ways to contribute and be a part of the experience.

Actions

- **Board Member Re-Election – Joanne Karchmer**

The Governance Committee brought forth a recommendation that Mary Colby be reelected to a new 3-year term. Ballots were distributed and collected to the in-person board members and votes were sent in via email by board members joining the meeting virtually.

Mary was elected to a new 3-year term by unanimous consent.

- **June Minutes Approval – Mary Colby**

Mary asked if there were any questions or proposed changes to be made to the June minutes. There were no changes.

One motion made and seconded, the Board Minutes from the June 21, 2022 meeting were approved by unanimous consent.

State of the Agency

- **CEO Report w/ Q&A – Josh Leonard**

Josh provided an update on the state of the agency and referred to the report that was sent out in the Board Packet. A high-level summary and highlights included:

- School has started and all programs are running in full force
 - 2 new Alameda Unified School District Counseling Enriched classrooms successfully launched
 - New Afterschool Program launched at Crocker Elementary in Oakland
 - EPIC launched new cohorts at Achieve and Laurel Child Daycare Center
- Currently 15 open positions, mostly for Afterschool Instructors
- The current vacancy rate is 7%
- Retention rate from last 12 months is 76%
- Finances are in good shape
- New Electronic Health Record (EHR) making good progress – go live anticipated earlier than expected April date, potentially ready to roll out in early March
- CARF virtual visit October 13-14 – Accreditation is expiring; Staff are working towards renewal of 3-year accreditation for Behavioral Health programs.

The board asked questions about the report and discussion ensued. Topics included:

- Swalwell federal investment delays due to Federal Government approval process
- FRC state funding and advocacy strategies
- School Based RFP response submitted
- Alameda County disengaging in CE services and budget effects
- TNS EPIC building appraisal and selling plans
- Community school funding and discussions

- **Development Report w/ Q&A – Julie West**

Julie provided updates and highlighted the following:

- There is new exterior mural at the EBAC Hub
- Frick expansion and Youth Navigation services grants received
 - Frick - \$999,000 3-year grant
 - Youth Navigation Services - \$622,000 2-year grant
- Program tours at our sites – available space to sign up, contact Julie

- **Review of Communications Toolkit – Julie West**

Julie shared about the communications messaging toolkit on “How to talk about EBAC” as a Board Member.

- Developed 2 years ago to help provide language to communicate about EBAC including:
 - description of community needs and challenges
 - description of EBAC service approach
 - description of different EBAC programs

- Julie encouraged the board members to craft verbiage based on something that resonates with them personally. Julie provided some examples of a 2-sentence elevator pitch.
- Julie offered herself as a resource for any Board member that wanted help in in crafting their own personalized elevator pitch
- The board thanked Julie for her efforts in organizing program tours

Committee Reports

- **Governance Committee – Joanne**

Joanne shared that the GC met early August and talked about the workplan for year. The feedback from the last Board self-assessment survey informed the committee's thinking.

- **Committee Workplan**

- Workplan items included:

- Building board connection to the work of the organization and to one another
 - Board work-day activities, volunteer work- day, holiday and social gatherings
 - Board composition matrix and recruitment
 - Committee to review bylaws and making recommendations for amendments
 - Board Slate of Officers and Chair succession planning

- **Board Recruitment**

- Building pipeline – Currently there are 14 board members with no urgent need to add members. But we want to continue to build a que. Priority continues to be expanding ethnic/cultural diversity to better reflect agency staff and client population.
 - Any potential candidates can be shared with Joanne or Josh.

The board discussed ideas regarding activities and availability for volunteer work on weekends or afterschool program visits with the kids we serve.

- **Quality Impact – Dani**

Dani shared that the QI Committee met mid-August and discussed the priorities for the year. Focus areas included:

- **Committee Workplan**

- Continue to support staff in building and strengthening the capacity to understand program impact
 - Iterate on dashboard to improve the board's understanding of service successes and challenges.
 - Include review of T2 outcomes

- **Impact Dashboard**

Director of Impact and Evaluation Kendra Straub was introduced and led an overview of the FY22 impact dashboard shared at the August QI meeting. The overview highlighted:

- The board asked clarifying questions about the dashboard and the data. A discussion ensued.
- Julie shared how the data allows brings value in work with funders

- More questions and discussion ensued regarding the language used to report data. Kendra clarified:
 - “decreased” need vs “improved” language is standard being used throughout the State so we do not want to change (even if it is confusing).
- Other topics discussed included:
 - Cadence of CANS administration
 - The potential for tracking outcomes post program completion
 - The ability to track specifically clients that have left and then returned for different services
 - Collaboration with school districts

The board took a brief break for dinner.

- **Finance Committee – Andreas**
Andreas shared an overview of the last fiscal year.
 - **FY22 Year End and FY23 Year to Date Results**
 - Net income \$800k better than break-even budget due to both stronger revenue and lower expenses
 - All programs except T2 did better than budget
 - Biggest positive variance was SBBH
 - Mary shared about the FC discussion about the significant amount of cash in the operational account. We have been cautious about investing due to the volatility of the market. The FC will continue to evaluate strategy.
 - Andreas shared a break down of the agency’s different funding sources.

The board asked questions and discussed the details.

Organizational Strategy

Due to time constraints, Mary deferred the discussion about process for developing a new strategic plan to a future meeting.

- **FY23 Organizational Priorities**
Josh provided an overview of organizational priorities for FY23 including:
 - **Workforce**
 - Minimize turnover and vacancy rates – raises, advancement opportunities towards professional growth, social events for staff
 - **Service Delivery**
 - Comprehensive continuum to serve a multiplicity of family needs
 - Program collaboration, restructure and new program launches
 - **Performance Management**
 - New EHR system, develop meaningful reports, getting staff to better understand work and show improvement
 - Make performance appraisals more effective
 - Develop and integrate T2 system
 - **Accreditation**
 - CARF 3-year accreditation renewal
 - Important to us to establish guidelines and feedback – our own aspiration to be the best we can

The board asked questions, discussed these items and provided feedback to Josh.

Wrap Up

Action Items:

Mikalah will be sending out information regarding the annual requirement for the Board to complete required annual HIPAA Training.

Mikalah will send out a link to the Board to complete the post-board meeting evaluation and provide feedback.

The meet next Board meeting is Tuesday, November 8th.

Adjourn: The meeting was adjourned at 8:01 pm PST by Mary Colby

Minute notes submitted by Mikalah Kendall, EA to CEO



EBAC Board of Directors Meeting November 8, 2022

**2828 Ford St, Oakland, CA and Zoom
5:30pm-8:00pm**

Board Participants: *In Person:* Mary Colby (Presiding), Andreas Lorenz, Sarah Miller, Dani Soto, Joanne Karchmer, Patrick Piette, Julie Stoss, Daniel Shulman;
Virtual: Matthew Nelson, Madelyn Roderigues, Bruce Bierlink, Mimi Park

Not Attending: Gillian Chambers-Harris, Tess Singha

Other Attendees: *In Person:* Josh Leonard, Julie West, Sandra Portasio and Mikalah Kendall

Call to Order: President Mary Colby called the meeting to order at 5:35pm PST.

Welcome – Mary Colby

Mary welcomed everyone and gave an overview of the hot topic items that were to be discussed.

Actions

- **September Minutes Approval – Mary Colby**

Mary asked if there were any questions or proposed changes to be made to the September minutes. There were no changes.

One motion made and seconded, the Board Minutes from the September 13, 2022 meeting were approved by unanimous consent.

State of the Agency

- **CEO Report w/ Q&A – Josh Leonard**

Josh provided an update and shared some highlights from the report that was sent out in the Board Packet. A high-level summary and highlights included:

- School shooting at one of our sites – 3-4 people shot but our staff was not present at time
- EPIC is on target to hit revenue with 14 kids at 2 different sites – getting positive feedback
- The current staff vacancy rate is now at 11%
- Retention rate is around 79%
- Currently there are 22 openings, many in critical direct service positions (clinicians, afterschool instructors, etc.)
- EBAC planning to do another round of raises in January due to challenges with workforce, increased inflation and peers continuing to raise salaries – 3rd set of raises in 12 months
 - Discussed in Finance Committee
 - Good financial situation to do this, unsure of level of raises as of now but will discuss during planning process

The Board asked questions regarding staffing capacity and discussed. Josh continued sharing updates:

- RFP for SBBH went out that included 2 current EBAC sites – these were for sites that were previously awarded through sole sourcing.
 - Results of RFP included winning bid to keep one site at Achieve, losing one current site (Markham) and gaining 2 new sites at charter schools
 - Goes into effect next school year
- CARF Accreditation visit – Happens tri-annually
 - 2-day virtual visit
 - Waiting on official report to be completed and will implement plan of correction
 - Incredibly positive feedback provided with almost all items in compliance
 - Team involved felt good about review
- EBAC has offered to sell our 50% ownership share of the MLK building to co-owners - CSS of Alameda
 - Ownership contract at time of purchase details how we make offering and set price; starting point based on appraisal
 - Our offer was for \$1,306,250 – they have 180 days to respond and have the right to get their own appraisal, which they have done and are currently awaiting report.

In response to a question, Josh shared an additional update in relation to the new EHR discussion. Kendra Straub, Director of Impact and Evaluation unexpectedly resigned from her position at EBAC and Josh briefly discussed the re-org he is doing of the CQI department.

- QA/Compliance – reporting to Josh
- Data collection/ performance improvement– reporting to Sandra
 - Focusing now in ensuring the implementation of the new EHR stays on track.

Development Report w/ Q&A – Julie West

Julie provided updates and highlighted the following:

- Gala upcoming on Nov. 12th
 - Requested that the Board members share the www.ebac.org/auctions link with family, friends, networks as anybody can participate
 - Gala is sold out (200 tix)
 - One of the case managers from the YES program will be speaking - opportunity to share the great work being done

The Board praised the progress of institutional funding so far as it is 2/3 of the way to the goal.

Committee Reports

- **Quality Impact – Dani**
 - The October QI Committee it was cancelled as staff was very busy with CARF Accreditation
 - With the recent resignation of Kendra, Dani and Josh will be meeting on Thursday to strategize.
- **Governance Committee – Joanne**

Joanne shared that the GC met in early October. Areas of focus and discussion included:

 - Review of bylaws
 - Took first pass at doing bi-annual bylaws review.
 - GC to review Governance Policy and Procedures at January meeting before bringing any amendment recommendations to full Board for approval at the June meeting
 - Building candidate pipeline – finance background identified as a high priority

- Discussed the possibility of having a designated seat for parent or program participant
- Currently one candidate is being vetted
- Board engagement – workday for the board to build community and work on EBAC's behalf – aiming for Spring timeline

Joanne shared that there are not a lot of candidates in the pipeline and encouraged the board to think about any potential candidates they could recommend and direct to Joanne or Josh. There is not a current need to add to the Board, but we want to continue to ensure we have a diverse and representative Board.

- **Finance Committee – Andreas**

Andreas shared an overview of the FY23 Year to Date result and shared highlights:

FY23 Year to Date Results

- Overall finances are in great shape
 - Revenue in September over \$2 million
 - YTD Revenue \$4.3 million
 - Operating loss of \$427K YTD is \$184K better than projected
 - Revenue and expense are up by approximately \$1 million
 - Revenue increase driven primarily by SBBH which is up 32% due to increased billing related to better staffing
 - FCW up by \$260K due to after care and increased parent fees
 - 80% of increase in expense driven by salary and fringe benefits with employee growth – 191 employees as of the end of September with 2 rounds of Raises in January and July which increased costs
- In strong position in cash investments with an additional cash balance of \$4.5 million

The Board took a brief break for dinner.

Hot Topics

Program Presentation – Sandra and Reka

Sandra introduced Reka Lal, Program Director for Afterschool Services, who has been with EBAC over 18 years. Reka gave a presentation on new Extended Learning Opportunities (ELO) funding.

- ELO provides an increased investment in afterschool programming.
- In addition to afterschool supports, it also can be spent on before school and summer activities
- It mandates that all families that want afterschool services shall be accommodated unlike now where there are enrollment caps
- It also allows families to utilize for the days and hours they want which is also a big change
- We think the changes are great in better meeting the needs of families but want to make sure that our contract with OUSD is organized in such a way that we can be successful
- Historically, OUSD has been highly prescriptive about how funding can and cannot be spent such that it is impossible for us to have a break-even budget.
- We are working in coalition with other OUSD AS providers on different advocacy strategies to ensure ELO implementation can meet the aspirations of the funding
- OUSD staff seem open and sympathetic to the concerns and ideas being shared but it is unclear if the extent of decision-making authority they have,

The Board asked questions and engaged in discussion. At the conclusion, Reka and Sandra were thanked for the presentation and all their work. They then both exited the meeting.

There were some technological difficulties and the Board members attending virtually, who collectively decided to log off the call due to hearing difficulties. Mary shared her hopes that Board members attend future meetings in person unless this is truly not possible.

Strategic Planning – Mary and Josh

Josh talked about the plans for strategic planning and then provided context and thoughts meant to provide context and a starting point for the work to come.

- Process and Timeline:
The Executive Committee discussed this at their last meeting and asked Josh to work with staff in upcoming months to come up with strategic initiatives and priorities to consider and bring options to full Board in the Spring to begin identifying priorities and building a plan.
- Review Previous Plan's Achievements and Challenges
 - The 2015-18 plan was a year long process that included updating our mission, vision and values and articulating a target population and theory of change,
 - 2018-21 plan built upon the 15-18 plan, starting from the premise that the strategic direction and core goals remained correct and relevant
 - The organization was a very different one in 2014 when that core work was done than it is today. The organizational growth and improvement that came from setting good goals and executing them in the previous plans allows for many different possibilities than what was previously viable.
 - The needs of the community and EBAC's current strengths....
 - But there is also much volatility in the external environment to think about- workforce challenges, the unknowns of CalAIM and potential recession.
 - Josh believes that program integration and impact evaluation remain high priorities but there are lots of potential directions the agency could go in planning beyond that.

Discussion and questions followed in which different ideas about potential goals and priorities were shared. These included:

- Getting into housing
- Continuing to build on Trauma Transformed
- Looking at expanding internship programs
- Expanding work of teacher/caregiver support

Daniel shared the belief that growth aspirations should not supersede a commitment to ensuring that the foundation remains strong most notably that we are recruiting and retaining excellent staff.

Mary emphasized that, while a "status quo" plan is certainly a possibility, she wanted staff also to think big in bringing different possibilities to the Board in the Spring.

The Board commended Josh for the work in leading the organization's growth and evolution from 2014 until now and praised his staffing and great leadership. The board continued discussing and asking questions about various items.

Wrap Up

- A weekend all day Board strategy session date will be discussed and set in coming weeks and months. It most likely will be in early June.
 - Any ideas, thoughts, or questions about pre-work that can be done to make sure Board members are prepared to contribute fully on this day can be directed to Mary and Josh
- Josh shared that T2 is doing a session for people in Nairobi on 11/9 with contracted group
- EBAC Gala will be held on Saturday, November 12th
 - Online auction is open – bid and remember to keep on it to not get outbid
- The next Board meeting and holiday party is Thursday, December 15th at Mimi's house
 - Official Board business to approve audit before party begins

Action Items:

Mikalah will send out presentation slides along with meeting minutes

Mikalah will send out a link to the Board to complete the post-board meeting evaluation and provide feedback

Adjourn: The meeting was adjourned at 7:54 pm PST by Mary Colby

Minute notes submitted by Mikalah Kendall, EA to CEO



EBAC Board of Directors Meeting December 15, 2022

1877 San Pedro Ave, Berkeley, CA 94707, 5:30pm-6:15pm

Board Participants: Mimi Park, Mary Colby (Presiding), Andreas Lorenz, Julie Stoss, Daniel Shulman, Pat Piette, Bruce Bierlink, Madelyn Roderigues

Not Attending: Gillian Chambers-Harris, Dani Soto, Tess Singha, Joanne Karchmer, Matthew Nelson, Sarah Miller

Other Attendees: Josh Leonard, Roger Ailshie, Shawana Booker and Mikalah Kendall

Call to Order: President Mary Colby called the meeting to order at 5:53 pm PST.

Actions

- **Minute Approval** – Mary

- Mary asked if there were any questions or proposed edits from the previous Board meeting.

On motion made and seconded, the Board Minutes from November 8, 2022 meeting were passed by unanimous consent.

- **FY22 Fiscal Audit** – Pat

- Pat reported that Audit Committee and staff met with the Harrington Group auditors to review the draft financial audit for FY 22
- A copy of the reports was sent to all Board members with the Board packet.
 - The audit is “Unmodified”, e.g. a clean opinion with no findings.
 - There were no material adjustments made to the financials
 - Roger shared that some edits had been made to the narratives of 3 areas from the draft that was circulated. None of the edits were to the numbers or any material representation to the report.
- Pat shared that the Audit Committee discussed the length of time that we have used the Harrington Group as auditors (8 years) and whether we should be looking to hire a new firm. However, because the current managing partner overseeing the audit has only been in charge of the EBAC audit for two years, there is less concern that this is something that needs to be acted on at this time.
- Pat stated that the Audit Committee was recommending that the Board move to accept the Audit as submitted

The Board engaged in conversation about the Audit.

On motion made and seconded, The FY22 Fiscal Audit was accepted by unanimous consent.

- **MLK Building Sale – Mary**
 - Josh provided and update on the sale of 6117 MLK building
 - A summary was sent out with the Board Packet that detailed the process by which EBAC came to offer its 50% stake in the ownership of the building to the co-owner Crisis Support Services of Alameda Co at \$1.425 mil
 - CSS has agreed to this price
 - An offer agreement has been drafted that includes contingencies for financial and inspection.
 - The Board asked questions and discussed. The discussion included a scenario in which CSS has trouble lining up financing. The Board expressed willingness to consider providing financing to CSS should this occur.

On motion made and seconded, the Board unanimously resolved that Josh be empowered and directed to act on behalf of the agency in selling EBAC's share of the building at 6117 MLK Way to Crisis Support Services of Alameda County for \$1.425 mil.

Wrap Up

The meeting wrapped with directors, staff and guests partaking in food and beverages for the Holiday Social gathering.

The board plans to meet next on Tuesday, March 7th

Adjourn: The meeting was adjourned at 6:09 pm PST by Mary Colby

Minute notes submitted by Mikalah Kendall, EA to CEO



EBAC Board of Directors Meeting March 7, 2023

**2828 Ford St, Oakland, CA and Zoom
5:30pm-8:00pm**

Board Participants: Andreas Lorenz , Sarah Miller, Dani Soto, Joanne Karchmer, Patrick Piette (Presiding), Julie Stoss, Daniel Shulman, Madelyn Roderigues, Bruce Bierlink, Tess Singha

Not Attending: Gillian Chambers-Harris, Mary Colby, Matthew Nelson, Mimi Park

Other Attendees: Josh Leonard, Julie West, Roger Ailshie, Nellni Singh, Meg Mattar, Mikalah Kendall

Call to Order: Patrick Piette (acting as Chair in Mary's absene) called the meeting to order at 5:38pm PST.

Welcome – Pat Piette

Pat welcomed everyone and gave an overview of the agenda items that were to be discussed.

Actions

- **New Board Member Election – Joanne**
 - Joanne summarized the qualifications of Elizabeth “Lili” Cook and brought forth a recommendation from the Governance Committee to elect Lili Cook to serve a three-year term on the Board
 - Questions and discussion were invited. There were none.

On motion made and seconded, Lili Cook was elected to a three-year term on EBAC's Board of Directors by unanimous consent.

- **Board Re-Elections – Joanne**
 - Joanne shared that the Governance Committee was recommending the re-election of Dani Soto and Andreas Lorenz to new 3-year terms on the EBAC Board of Directors.
 - Ballots were distributed

A compilation of the votes revealed that Dani and Andreas were unanimously elected to new three-year terms to serve on the Board.

- **December Minutes Approval – Pat**
 - Pat asked if there were any questions or proposed edits to the December minutes. There were none.

On motion made and seconded, the Board Minutes from the December 15, 2022 meeting were approved by unanimous consent.

- **Line of Credit Renewal – Andreas**
 - Andreas shared that the LOC with First Republic Bank is up for renewal for \$1.5 mil and prompted the Board to move forward with authorizing Josh to renew it.

On motion made and seconded, the Board unanimously resolved that Josh be authorized and directed to act on behalf of the agency in renewing the line of credit with First Republic Bank for \$1.5 mil.

- **Bylaw Revisions – Joanne**
 - Joanne shared that every two years, the Governance Committee reviews the Bylaws to identify the need or want to make changes.
 - Joanne summarized the changes that the Governance Committee was recommending

Questions and discussion ensued

On motion made and seconded, it was resolved by unanimous to amend EBAC's Bylaws as recommended by the Governance Committee

Newly elected Board Member, Lili Cook along with EBAC staff Meg and Nellni joined the meeting. Pat welcomed and congratulated Lili on her election. The Board engaged in a round of introductions.

Hot Topic

Workforce Development Initiative Presentation – Meg and Nellni

Meg Mattar, Senior Director of Learning and Education and Nellni Hogan, Senior Director of School-Based Behavioral Health, gave a presentation on current agency efforts around workforce development.

- The Workforce Development Initiative has been a collaborative effort between all Senior Directors and Program Directors to develop strategies that support staff retention and the quality of care provided to clients across all divisions. These strategies include:
 - Collaborative hiring practices to address retention challenges
 - Rethinking models of care
 - Developing learning and education opportunities

Meg summarized and defined how direct service staff at EBAC fall into two main categories:

- Credentialed Mental Health Staff have defined roles that are consistent across the organization, with training and supervision codified to support mental health staff
- Prevention Staff have similar job functions in an entry level supportive role, with decentralized training by program. Jobs include Behavioral Health Counselors and Afterschool Instructors and are more community focused roles
- Meg shared that the bigger goal in workforce development regarding Prevention Staff is to attract talent from the community and have the training to support them in their career growth as support staff.
- Program leadership mapped out what foundations were needed across the agency and what competency support was needed for Prevention Staff roles.

- This year a pilot training series plan was implemented to address the training needs in SBBH and IBH programs for Prevention Staff.
- Next year there is a plan to adopt a prevention training plan across the agency. Benefits include:
 - Connecting staff across divisions to ensure holistic care is provided
 - Developing cohorts to connect entry level FRC and SBBH prevention staff
 - Leadership working to build deeper understanding of staff roles across divisions and capitalize on similarities that widens pool of candidates and creating flexibility throughout programs
 - Supports workforce challenges without compromising level of care
- Nellni shared that we are currently piloting changes in the Mental Health Service Delivery Model that increases the participation of staff in mental health services in schools, pairing prevention staff with clinicians and supervisors to deliver different types of service, codifying roles and responsibilities and determine how success will be measured. Nellni added that EBAC strives to make internal promotions a priority and the efforts to educate staff on resources available to them regarding loan forgiveness.
- EBAC supports staff in identifying and applying for opportunities to have their school loans forgiven.
- Meg shared that EBAC has applied for a HCAI grant that would allow the agency to further support loan forgiveness as well as to offer things such as signing and retention bonuses.

Meg provided an overview on the certification track opportunities for clinicians, piloting the Traumaplay model which uses play therapy to address trauma in youth. We are developing a system to measure the effectiveness of the program which will support our ability to retain staff and increase the quality of trauma specific care. Meg shared that we are working with two organizations to build a pipeline of opportunities for entry level staff to further their education:

- CATALYST Center Apprenticeship Program offers a pathway to an AD in two years in social work or a BH and Social Services specialists
- HCAI offers a pathway to AA or BA with Behavioral Health Coaches Model

Josh shared more background around Meg's work at EBAC and her new role in Learning and Education, unifying training throughout organization and integration and growing the training and funding throughout the organization. Josh praised Meg for all of the work being done.

The Board asked questions and engaged in discussion. Questions included:

How is message getting out about hiring?

- Prevention staff is easier to hire than clinicians; Some apply to entry level positions while attending grad school to obtain a certification
- Working with Julie and the Development Department to get message out via social media

Is there a career ladder or promotional track for non-clinical staff?

- Currently looking at coordinators, navigators, and peer support to help build out positions
- Baseline of promotional opportunity starts at afterschool with entry level staff, working on making it more enticing to start in entry level positions.

The Board thanked Meg and Nellni for sharing about the progress being made. Meg and Nellni exited the meeting.

The Board took a brief break for dinner.

State of the Agency

- **CEO Report w/ Q&A – Josh Leonard**

Josh provided an update and shared some highlights from the report that was sent out in the Board Packet, including:

- Recruitment and retention efforts, challenges and progress
- Community Project Funding
- Counseling Enriched contract sunset, RFP responses and district negotiation
- OCAP contract
- MLK Building Sale
- Strategic Planning
- EHR implementation
- CalAIM
- Annual Organizational Goals YTD progress

Questions and discussion ensued, much of it focused on recruitment and retention

Development Report w/ Q&A – Julie West

Julie provided updates and highlighted the following:

- Wednesday, April 26th – Hawthorn FRC Celebration for 30 years of Community Impact
 - At Achieve Academy – 1700 28th Avenue, Oakland, CA
 - Invitations sent out and should be received this week
- Julie shared an analysis and overview of a chart for individual giving buckets and trends over the past 5 years:

The Board asked questions and discussed donor types and patterns. Josh shared that this will be discussed further during the strategic planning process.

Auxiliary – Sarah Miller and Joanne Karchmer

- Sarah shared about her history in getting involved with EBAC Auxiliary
 - Auxiliary now up to 53 women
 - New member social happening this month
 - Gala is great success due to group of people working together
 - Working with staff to figure out opportunities for Auxiliary members to contribute beyond Gala work
- Joanne added that it is a priority of Mary's that Board be kept in loop about what the Auxiliary is doing and highlighted the way in past couple years that consistency and coordination has made a difference to build connectivity through auxiliary members
 - Perhaps another Board Auxiliary mixer.

Committee Reports

- **Quality Impact – Dani**

- Dani shared the 4 main items from last meeting:
 - Deep dive presentation on T2
 - Reviewed Q2 dashboard with new qualitative updates from staff
 - Reviewed critical incident; EBAC has established a new committee to review practices and make recommendations for changes
 - Reviewed CARF accreditation –very few findings

- **Governance Committee – Joanne**

- Joanne shared:

- We continue to look for board candidates – No urgent need to fill seats but looking for particular skills (e.g. finance candidate) with focus on bringing more diversity to board
 - Forward any recommendations to Josh and Joanne
 - Slate of officers for next FY to bring to next Board meeting
 - Talking about any proposed changes to Self-Evaluation Survey
 - Bylaw reviews
 - Reviewed Governance Policies that will be brought to next full Board meeting for approval
- *Action: Josh to circulate self-evaluation survey so input about suggested changes can be offered*
- **Finance Committee – Andreas**
 - Andreas shared:
 - Currently in the process of changing advisory services for investment account and have begun meetings with 2 of 3 advisors; Final meeting is next Tuesday
 - Started having conversations about FY24 budget;
 - An overview of the January YTD financial results.

Wrap Up

Action Items:

Mikalah will send out presentation slides along with meeting minutes

Mikalah will send out a link to the Board to complete the post-board meeting evaluation and provide feedback

Adjourn: The meeting was adjourned at 7:42 pm PST by Pat Piette

Minute notes submitted by Mikalah Kendall, EA to CEO



EBAC Board of Directors Meeting

June 6, 2023

2828 Ford St, Oakland, CA and Zoom

5:30pm-8:00pm

Board Participants: Andreas Lorenz, Sarah Miller, Dani Soto, Joanne Karchmer, Patrick Piette, Madelyn Roderigues, Bruce Bierlink, Mary Colby (Presiding), Lili Cook

Virtual Attendees: Daniel Shulman

Not Attending: Gillian Chambers-Harris, Tess Singha, Julie Stoss, Matthew Nelson, Mimi Park

Other Attendees: Josh Leonard, Julie West, Roger Ailshie, Rachell Overall, Mikalah Kendall

Call to Order: Mary Colby called the meeting to order at 5:35pm PST.

Welcome – Mary Colby

Mary welcomed everyone and gave an overview of the agenda. Pat was thanked for facilitating the last meeting in her stead.

Actions

- **March Minutes Approval – Mary**
 - Mary asked if there were any questions or proposed edits to the March minutes. There were none.
- **Governance Policy Revisions – Joanne**
 - Joanne summarized the changes that the Governance Committee were recommending
 - There were no other suggested changes identified
 - Full list of changes in the summary red lined document circulated with meeting materials

On motion made and seconded, the Board Minutes from the March 7, 2023 meeting were approved by unanimous consent.

On motion made and seconded, the amended Governance Policy and Procedures was approved by unanimous consent

- **Slate of Officers – Joanne**
 - Joanne shared that the Governance Committee's proposed slate of officers for FY24:
 - Finance Chair and Treasurer (1 Year Term) – Andreas Lorenz
 - Governance Chair (1 Year Term) – Joanne Karchmer
 - Quality Impact Chair (1 Year Term) – Danielle Soto
 - Secretary (1 Year Term) – Madelyn Roderigues

- Ballots were distributed amongst the board members and collected. A virtual vote was provided by Daniel via zoom

A compilation of the votes revealed that the slate of officers for FY24 was approved.

- Pat was thanked for his service as Board Secretary
- Mary announced that this would be Mimi's last meeting on the Board as her 3rd three year term was ending.

Program Presentation – Rachell Overall

Sandra introduced Rachell Overall, Assistant Director of Family Resource Centers. Rachell gave a presentation on the organization's new Family Education services and the conversion and expansion of our Frick school-based health center into a full Family Resource Center.

The Board asked questions and engaged in discussion.

The Board thanked Rachell. Rachell exited the meeting.

The Board took a brief break for dinner.

State of the Agency

- **CEO Report w/ Q&A – Josh Leonard**

Josh provided an update and shared some highlights from the report that was sent out in the Board Packet.

The Board discussed and asked questions about how to identify HCAI grant recipient staff. Josh shared that with 30 applicants only 19 will be awarded. Qualifications include staff must be direct service Behavioral Health staff.

Mary asked about whether we feel comfortable with the go live date for SmartCare. Sandra shared that we are comfortable given the preparation and expectations that the system will be built out more next year, staff will continue to train and refresh, and the feedback from training was generally positive.

Questions and discussion continued, much of it focused on the new EHR and training process.

Development Report w/ Q&A – Josh

Josh provided updates/answered questions in Julie's absence.

Auxiliary – Sarah Miller and Joanne Karchmer

- Sarah shared about an opportunity and asked for 100% participation from the Board:
 - Each board member is asked to identify at least 1 business that Auxiliary can approach about sponsoring the Gala (lead or warm handoff to Auxiliary)
 - Action: Board to send names to Julie
 - Mikalah to circulate auction tier and ask letter information out with minutes

Committee Reports

- **Quality Impact – Dani**

- Dani shared the main discussion items from last meeting:

- Dashboard iterations and how we approach quantitative data
 - Understanding client population
 - Services offered
 - Progress toward goals set for the year
 - Progress on goals – QI data informed culture moving slow due to transitional EHR and turnover in lead positions
 - Josh shared about grant we applied for to provide more support
 - Will know more in July
 - Committee reviewed Agency Wide Dashboard which is included in Board Packet for Board review
- **Governance Committee – Joanne**
 - Joanne shared:
 - FY23 Workplan Report
 - Accomplished what was in workplan: Bylaws, Governance Policy and Procedures revision/amendments
 - Continue to recruit for new additions to the board, being mindful to build up pipeline as people term off
 - Potential candidate to possibly be brought to the board for consideration at the next meeting
 - Board self-review survey; Deferring topic to be part of Strategic Planning discussion at board retreat in October
 - Slate of officers determined for FY24
 - Board Connectivity
 - Summer BBQ scheduled for Sunday, August 20th at Joanne's house
 - *Action Item:* Mikalah will send out invitation and Joanne will let people know what to bring
 - Backpack/school supplies drive
 - Donate individually or activate your circle (friends/family) to donate to EBAC
 - Now through July 13th to collect items
 - Amazon wish list – Joanne will send link
 - Items can be delivered to Hub
 - Clothing drive – (Frick)
 - Helping clothes closet with donations
 - November-January (Winter/Spring)
 - **Finance Committee – Andreas**
 - Andreas gave an overview of YTD financials
 - Andreas shared the committee's progress against it's FY23 workplan:
 - 4 objectives of committee workplan:
 - New financial advisor for investments secured
 - Deferred decision on cash policy until after strategic planning.
 - Overview of FY23 financials
 - FY24 Budget brought to Board for approval
 - **Audit Committee – Pat Piette**
 - The committee met last month review 990 tax filings. Copies have been provided to the full Board within the packet

- The committee has directed staff to move forward in securing an engagement with the Harrington Group to do audit and tax preparation next year as long as the quoted price is not more than 10% higher than this year.

FY24 Budget – Andreas, Josh and Roger

Josh led a high-level overview of the FY24 Draft Budget.

Discussion and questions ensued. Particular attention was given to the decision to have an essentially break-even budget as opposed to the 1% or more surplus that has been budgeted in recent years.

Andreas shared that the Finance Committee was recommending approval of the budget as presented.

On motion made and seconded, the FY24 Draft Budget was approved by unanimous consent.

Wrap Up

Action Items:

Mikalah will send out presentation slides along with meeting minutes

Mikalah will send out a link to the Board to complete the post-board meeting evaluation and provide feedback

Adjourn: The meeting was adjourned at 7:53 pm PST by Mary Colby

Minute notes submitted by Mikalah Kendall, EA to CEO



July 9, 2024

Francisco Flores, Procurement Analyst
Oakland Unified School District
900 High Street, 2nd Floor
Oakland, CA 94601

Dear Mr. Flores,

I am pleased to provide this Letter of Agreement for East Bay Agency for Children's (EBAC) response to the Expanded Learning Lead Agency for Expanded Learning Offices Request for Proposal No. 24-148ExLO issued by the Oakland Unified School District (OUSD).

EBAC is well positioned to serve as OUSD Expanded Learning Program Provider. Currently, EBAC is the Lead Agency for six expanded learning programs in OUSD: Sequoia Elementary (since 1999), Peralta Elementary (since 2013), Highland Community School (since 2022), Crocker Highlands (since 2022), Burbank Preschool (since 2023), and Kaiser Elementary (since 2023). EBAC also served as Lead Agency partner at East Oakland Pride (2013-2016) as well as RISE Community School (2016-2022) and New Highland Academy (2020-2022) before these two schools merged to create Highland Community School in 2022. Additionally, EBAC is the provider of a program originally under OUSD from 1995-2005 and currently under Education for Change since 2005 at the Achieve Academy campus. All programs have consistently received excellent ratings from independent evaluators, with highly trained and experienced staff ensuring quality delivery. EBAC's Director of Afterschool Services, Reka Lal, has managed EBAC expanded learning programs for 20 years.

EBAC and Ms. Lal are integral partners in supporting the OUSD expanded learning initiatives, sustainability efforts, and quality improvement system building. With decades of experience as a provider and as a Lead Agency, EBAC has built strong and enduring relationships with district administrators, education professionals, school communities, and service providers. We have extensive expertise in collaborating with these stakeholders to execute, enhance and integrate each school site's expanded learning program goals.

EBAC consistently has been selected for a three-year master contract with OUSD since the initiation of the RFP process for Lead Agency provider selection. EBAC's proven success in delivering high-quality expanded learning programs and fostering trusted relationships with youth, families, principals, school staff, OUSD, Oakland Fund for Children and Youth, and other community partners underscores our capacity to continue our partnership with OUSD as an Expanded Learning Lead Agency. By signing this letter, I confirm that EBAC is committed and prepared to perform the commitments of this RFP.

Sincerely,

Josh Leonard
Chief Executive Officer

WWW.EBAC.ORG

510-268-3770

2828 FORD ST., OAKLAND, CA 94601

EAST BAY AGENCY FOR CHILDREN



HARRINGTON GROUP

CERTIFIED PUBLIC ACCOUNTANTS, LLP

EAST BAY AGENCY FOR CHILDREN

FINANCIAL STATEMENTS and SUPPLEMENTARY INFORMATION

JUNE 30, 2023

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
East Bay Agency for Children

Opinion

We have audited the accompanying financial statements of East Bay Agency for Children (a nonprofit organization), which comprise the Statement of Financial Position as of June 30, 2023, and the related Statements of Activities, Functional Expenses, and Cash Flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of East Bay Agency for Children as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

INDEPENDENT AUDITORS' REPORT

continued

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

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

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

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Alameda County Awards is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

INDEPENDENT AUDITORS' REPORT

continued

Report on Summarized Comparative Information

We have previously audited East Bay Agency for Children's 2022 financial statements, and we expressed an unmodified opinion on those audited financial statements in our report dated December 15, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2023 on our consideration of East Bay Agency for Children's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of East Bay Agency for Children's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering East Bay Agency for Children's internal control over financial reporting and compliance

Oakland, California
December 13, 2023

EAST BAY AGENCY FOR CHILDREN

STATEMENT OF FINANCIAL POSITION

June 30, 2023

With comparative totals at June 30, 2022

	Without Donor Restrictions	With Donor Restrictions	2023	2022
ASSETS				
Cash	\$ 5,112,808	\$ 352,360	\$ 5,465,168	\$ 5,441,621
Contracts receivable - net of allowance of \$64,139	3,324,169		3,324,169	2,854,962
Pledges receivable, net (Note 2)		248,800	248,800	150,000
Prepaid expenses	300,731		300,731	411,127
Investments (Note 4)	3,785,879	403,225	4,189,104	1,587,995
Property and equipment (Note 5)	8,712,199		8,712,199	9,341,137
TOTAL ASSETS	<u>\$ 21,235,786</u>	<u>\$ 1,004,385</u>	<u>\$ 22,240,171</u>	<u>\$ 19,786,842</u>
LIABILITIES AND NET ASSETS				
LIABILITIES				
Accounts payable	\$ 2,807,012	\$ -	\$ 2,807,012	\$ 2,463,124
Accrued liabilities (Note 6)	1,293,913		1,293,913	1,124,770
Deferred revenue	48,148		48,148	18,000
Note payable (Note 8)	4,568,114		4,568,114	4,701,889
TOTAL LIABILITIES	<u>8,717,187</u>	<u>-</u>	<u>8,717,187</u>	<u>8,307,783</u>
NET ASSETS				
Without donor restrictions	12,518,598		12,518,598	10,466,197
With donor restrictions				
Purpose restrictions (Note 10)		601,161	601,161	609,637
Perpetual in nature (Note 11)		403,225	403,225	403,225
TOTAL NET ASSETS	<u>12,518,598</u>	<u>1,004,386</u>	<u>13,522,984</u>	<u>11,479,059</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 21,235,785</u>	<u>\$ 1,004,386</u>	<u>\$ 22,240,171</u>	<u>\$ 19,786,842</u>

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

EAST BAY AGENCY FOR CHILDREN

STATEMENT OF ACTIVITIES For the year ended June 30, 2023 With comparative totals for the year ended June 30, 2022

	Without Donor Restrictions	With Donor Restrictions	2023	2022
REVENUE AND SUPPORT				
Contracts and fees from government agencies (Note 12)	\$ 17,749,871	\$ -	\$ 17,749,871	\$ 15,501,640
Grants and contributions	753,781	682,000	1,435,781	689,243
Program fees	741,946		741,946	403,577
Special events - net of expenses \$62,551	372,175		372,175	278,824
Other income	232,356		232,356	226,158
Investment income (loss), net (Note 4)	159,446		159,446	(99,985)
Contributions - capital campaign			-	26,700
Net assets released from restrictions (Note 10)	690,476	(690,476)	-	-
TOTAL SUPPORT AND REVENUE	20,700,051	(8,476)	20,691,575	17,026,157
EXPENSES				
Program services	16,782,054		16,782,054	14,323,605
Support services	2,752,967		2,752,967	2,480,689
TOTAL EXPENSES	19,535,021	-	19,535,021	16,804,294
CHANGES IN NET ASSETS BEFORE OTHER CHANGES	1,165,030	(8,476)	1,156,554	221,863
OTHER CHANGES				
Gain on sale of property	887,371		887,371	-
CHANGE IN NET ASSETS	2,052,401	(8,476)	2,043,925	221,863
NET ASSETS, BEGINNING OF YEAR	10,466,197	1,012,862	11,479,059	11,257,196
NET ASSETS, END OF YEAR	\$ 12,518,598	\$ 1,004,386	\$ 13,522,984	\$ 11,479,059

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

EAST BAY AGENCY FOR CHILDREN

STATEMENT OF FUNCTIONAL EXPENSES

For the year ended June 30, 2023

With comparative totals for the year ended June 30, 2022

	Program Services						Total Program Services	
	School-Based Behavioral Health	Intensive Behavioral Health	Family and Community Wellness	Trauma Transformed	Training	Other Programs	2023	2022
Salaries	\$ 5,152,017	\$ 1,843,327	\$ 2,572,140	\$ 545,637	\$ 98,304	\$ -	\$ 10,211,425	\$ 8,246,520
Taxes and fringe benefits	1,036,170	371,663	486,714	108,802	19,610		2,022,959	1,849,211
Total personnel costs	6,188,187	2,214,990	3,058,854	654,439	117,914	-	12,234,384	10,095,731
Contractors	61,626	165,699	235,927	147,590	190,861		801,703	793,008
Occupancy	53,796	85,170	35,347	17,822	17,321	31,743	241,199	245,551
Fees and dues	4,412		3,186	9,523	4,608		21,729	16,415
Depreciation	12,064	40,715	34,240	13,597	211	62,626	163,453	181,970
Office expenses	92,850	22,535	61,472	5,614	4,360		186,831	129,343
Communications	55,866	28,439	51,671	6,742	1,959	1,633	146,310	152,537
Interest	8,550	11,895	7,806	9,615	149	91,985	130,000	130,354
Staff recruitment, training, and relations	8,297	3,226	12,294	848	9,724	50	34,439	43,043
Miscellaneous	4,675	3,632	26,285	4,602	932		40,126	32,810
Insurance		3,076					3,076	5,457
Program supplies	1,799	4,798	18,985	13,405	15		39,002	87,234
Transportation	9,356	9,581	2,354	2,780	1,323		25,394	17,950
Equipment lease and maintenance	4,266	2,635	7,521	814	1,111		16,347	16,771
Settlement/bad debts						10,000	10,000	-
Program support allocation	593,051	212,511	294,710		11,263		1,111,535	802,991
CQI allocation	793,609	200,768					994,377	1,013,512
Facility and IT allocation	282,149	106,517	146,022	32,285	6,968	8,208	582,149	558,928
TOTAL 2023 FUNCTIONAL EXPENSES	\$ 8,174,553	\$ 3,116,187	\$ 3,996,674	\$ 919,676	\$ 368,719	\$ 206,245	\$ 16,782,054	
TOTAL 2022 FUNCTIONAL EXPENSES	\$ 6,136,908	\$ 2,234,982	\$ 3,062,443	\$ 1,602,970	\$ 263,025	\$ 304,486		\$ 14,323,605

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

EAST BAY AGENCY FOR CHILDREN

STATEMENT OF FUNCTIONAL EXPENSES

For the year ended June 30, 2023

With comparative totals for the year ended June 30, 2022
continued

	Total Program Services	Management and General	Support Services		Total Support Services	Total Expenses 2023	Total Expenses 2022
			Fundraising	Shared			
Salaries	\$ 10,211,425	\$ 1,527,707	\$ 150,404	\$ 1,689,019	\$ 3,367,130	\$ 13,578,555	\$ 11,287,235
Taxes and fringe benefits	2,022,959	304,763	30,003	336,944	671,710	2,694,669	2,355,151
Total personnel costs	12,234,384	1,832,470	180,407	2,025,963	4,038,840	16,273,224	13,642,386
Contractors	801,703	198,577	2,033	352,172	552,782	1,354,485	1,303,099
Occupancy	241,199	37,804	4,663	51,160	93,627	334,826	294,878
Fees and dues	21,729	106,812	15,490	135,629	257,931	279,660	268,413
Depreciation	163,453	27,987	3,368	33,692	65,047	228,500	240,244
Office expenses	186,831	17,651	11,930	41,343	70,924	257,755	196,015
Communications	146,310	12,204	387	68,310	80,901	227,211	235,947
Interest	130,000	19,814	2,385	23,846	46,045	176,045	181,043
Staff recruitment, training, and relations	34,439	86,966	848	8,440	96,254	130,693	177,681
Miscellaneous	40,126	44,687	16,663	8,521	69,871	109,997	73,685
Insurance	3,076	18,067		42,015	60,082	63,158	57,581
Program supplies	39,002		200		200	39,202	90,234
Transportation	25,394	2,332	8	710	3,050	28,444	18,444
Equipment lease and maintenance	16,347	2,266	198	3,010	5,474	21,821	24,644
Settlement/bad debts	10,000				-	10,000	-
Program support allocation	1,111,535			(1,111,535)	(1,111,535)	-	-
CQI allocation	994,377			(994,377)	(994,377)	-	-
Facility and IT allocation	582,149	96,425	10,325	(688,899)	(582,149)	-	-
TOTAL 2023 FUNCTIONAL EXPENSES	\$ 16,782,054	\$ 2,504,062	\$ 248,905	\$ -	\$ 2,752,967	\$ 19,535,021	
TOTAL 2022 FUNCTIONAL EXPENSES	\$ 14,323,605	\$ 2,237,339	\$ 243,350	\$ -	\$ 2,480,689		\$ 16,804,294

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

EAST BAY AGENCY FOR CHILDREN

STATEMENT OF CASH FLOWS For the year ended June 30, 2023 With comparative totals for the year ended June 30, 2022

	<u>2023</u>	<u>2022</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ 2,043,925	\$ 221,863
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	228,500	240,244
Loss (gain) on sale of property	(887,371)	-
Investment (income) loss, net	(102,345)	106,706
Change in discount on pledges receivable	-	(7,143)
Change in contracts receivable allowance	-	3,760
Contributions restricted for capital campaign - cash	-	(26,700)
(Increase) decrease in operating assets:		
Contracts receivable	(469,207)	217,575
Pledges receivable	(98,800)	150,000
Prepaid expenses	110,396	(7,067)
Increase (decrease) in operating liabilities:		
Accounts payable	343,888	377,438
Accrued liabilities and refundable advances	169,143	97,100
Deferred revenue	30,148	14,735
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>1,368,277</u>	<u>1,388,511</u>
CASH FLOWS (TO) INVESTING ACTIVITIES:		
Purchase of investments	(2,498,764)	(850,000)
Proceeds from sale of property and equipment	1,412,239	-
Purchase of property and equipment	(124,430)	(230,972)
NET CASH (USED) BY INVESTING ACTIVITIES	<u>(1,210,955)</u>	<u>(1,080,972)</u>
CASH FLOWS (TO) FINANCING ACTIVITIES:		
Collections on capital campaign	-	26,700
Principal payments on note payable	(133,775)	(128,793)
NET CASH (USED) BY FINANCING ACTIVITIES	<u>(133,775)</u>	<u>(102,093)</u>
NET INCREASE IN CASH	23,547	205,446
CASH, BEGINNING OF YEAR	<u>5,441,621</u>	<u>5,236,175</u>
CASH, END OF YEAR	<u>\$ 5,465,168</u>	<u>\$ 5,441,621</u>
SUPPLEMENTAL DISCLOSURE:		
Operating activities reflect interest paid of:	<u>\$ 176,045</u>	<u>\$ 181,043</u>

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

EAST BAY AGENCY FOR CHILDREN

NOTES TO FINANCIAL STATEMENTS

1. Organization

East Bay Agency for Children (“EBAC”) was incorporated on May 1, 1953, as a nonprofit corporation under the laws of the State of California. EBAC’s mission is to improve the well-being of children, youth, and families by reducing the impact of trauma and social inequities. EBAC transformational programs help children, youth, and families recover from trauma; build upon existing resilience to protect against long-term harm from past or future exposure to adversity; and when possible, prevent exposure to adverse childhood experiences. EBAC’s major programs include the following:

School-Based Behavioral Health

Clinically trained EBAC therapists provide culturally sensitive and trauma-informed treatment to more than 1,200 students annually in 42 elementary, middle, and high schools in six school districts throughout Alameda County. Therapists and support counselors working on-site at different schools help children and youth who have been referred by their teachers, principals, parents, and themselves because they are struggling with issues such as anxiety, depression, or aggression. Through art, play, and other therapeutic tools, staff help these children develop ways to heal and self-regulate their emotions and behaviors.

Intensive Behavioral Health Services

Counseling Enriched Special Day Classes

EBAC’s Counseling Enriched programs provide services to children and youth in the Alameda Unified School District’s special education classes. Counseling Enriched classrooms are dual educational and therapeutic classrooms that enable children to learn techniques for self-regulating their emotions and behavior while receiving academic instruction. An EBAC behavioral health therapist works with each child to achieve goals based upon his or her individualized treatment plan. Behavioral coaches shadow the children all day long in the classroom providing real-time intervention and affirmation to support positive behavioral changes and self-regulation.

EPIC

EPIC is an intensive 25-week program for Medi-Cal eligible children ages 3.5-5 who have difficulty self-regulating their emotions and behaviors. Featuring social emotional learning, occupational therapy, and family-centered play therapy, EPIC offers children and their families skill building services to improve children’s capacity to self-regulate and respond age appropriately and increase families’ knowledge of child development and build a community of support. EPIC operates on site in pre-school, T-K or Kindergarten classrooms, providing individual and group therapy and in-classroom and milieu rehabilitation services.

Youth Empowerment Services (YES)

Case managers and clinical therapists from EBAC’s Youth Empowerment Services (YES) program work with children and youth at risk of truancy, gang involvement, substance abuse, and other risky behaviors to help them identify positive goals and develop tools and motivation to achieve them. EBAC staff –working collaboratively with young people and their families at home, in the community, and at school - provide life coaching, support academic planning and achievement, support school attendance, offer behavioral health counseling, and help build skills for developing caring relationships with adults and peers.

EAST BAY AGENCY FOR CHILDREN

NOTES TO FINANCIAL STATEMENTS

1. **Organization**, continued

Family and Community Wellness Services

Family Resource Centers

EBAC's five Family Resource Centers help connect families to critical medical and dental services, food sources, housing, and more; understand their child's development and needs; and strengthen social connections. Early childhood groups and grief and loss supports are also provided. Resource Specialists speak 9 languages providing families - including immigrants and refugees - trauma-informed, culturally appropriate support. EBAC also runs the Health and Wellness Center at Frick Impact Academy, a middle school in East Oakland, so that students, families, and the surrounding community – who previously had limited access to healthcare - can receive convenient, high quality basic health services like reproductive health, dental care, crisis counseling, and health education. EBAC offers trauma-informed, mindfulness-based programs and support services for the staff of Frick who are under stress daily.

Afterschool Programs

EBAC offers afterschool programs for more than 700 children in five Oakland elementary schools. These programs provide childcare and support services for working parents through a safe, supportive place for children to build healthy relationships with adults and their peers; do homework and study; participate in enrichment classes; and build confidence and self-esteem.

Trauma Transformed

Trauma Transformed works locally and national to change the way understand, respond to, and heal from trauma. Trauma Transformed works with organizations, schools, and public agencies to provide training and leadership coaching, offer policy and practice change consultation, and lead convenings of organizational and community leaders.

Training

EBAC's Training Program provides training to EBAC staff, other community-based organizations, foster parents, public agency staff and others that provide direct service to foster and/or adopted children and youth. EBAC brings particular expertise in training around trauma informed practices, resiliency strategies and cultural humility and responsiveness.

EAST BAY AGENCY FOR CHILDREN

NOTES TO FINANCIAL STATEMENTS

2. Summary of Significant Accounting Policies

A summary of the significant accounting policies applied in the preparation of the accompanying financial statements is as follows:

Basis of Presentation

The accompanying financial statements have been prepared using the accrual basis of accounting.

Net Assets

Net assets, revenues, gains and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Without Donor Restrictions. Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

With Donor Restrictions. Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates those resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Contracts Receivable

Contracts receivable are uncollateralized obligations from various governmental and private agencies due under normal trade terms requiring payments per contracts. They are stated at the contractual amounts billed. The carrying amount of contracts receivable is reduced by an allowance for losses based on management's assessment of the collectability of charges. Receivables are written off and charged to allowance if management considers them worthless.

EAST BAY AGENCY FOR CHILDREN

NOTES TO FINANCIAL STATEMENTS

2. Summary of Significant Accounting Policies, continued

Pledges Receivable

Pledges receivable include unconditional commitments from foundations and corporations that are recorded at the net realizable value. Pledges that are expected to be received in future years are recorded at present value of their estimated cash flows. Such promises are further discounted using risk premiums. Pledges receivable of \$248,800 at June 30, 2023 is deemed fully collectible and is expected to be collected in one year.

Investments

EBAC carries investments in marketable securities with readily determinable fair values and all investments in debt securities at their fair value based on quoted prices in active markets in the Statement of Financial Position. Investment advisory fees are netted against the realized and unrealized gains and losses and are included in the change in the appropriate net asset class in the Statement of Activities.

Property and Equipment

Property and equipment are recorded at cost if purchased or at fair value at the date of donation if donated. Depreciation is computed on the straight-line basis over the estimated useful lives of the related assets. Maintenance and repair costs are charged to expense as incurred. Property and equipment are capitalized if the cost of an asset is greater than or equal to five thousand dollars.

Revenue and Revenue Recognition

EBAC recognizes contributions when cash, securities, or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give – that is, those with a measurable performance or other barrier and a right of return – are not recognized until the conditions on which they depend have been met.

A portion of EBAC's revenue is derived from fee-for-service and cost-reimbursable federal and state contracts and grants, which are conditioned upon performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when EBAC has incurred expenditures in compliance with specific contract or grant provisions or met the performance requirements.

EAST BAY AGENCY FOR CHILDREN

NOTES TO FINANCIAL STATEMENTS

2. Summary of Significant Accounting Policies, continued

Income Taxes

EBAC is exempt from taxation under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701d, whereby only unrelated business income is subject to income tax. Management believes that all of EBAC's income was directly related to its exempt purpose; thus the accompanying financial statements do not include any provision for income taxes. Management also believes that EBAC does not have any uncertain tax positions.

Functional Allocation of Expenses

Costs of providing EBAC's programs and other activities have been presented in the Statement of Functional Expenses. During the year, such costs are accumulated into separate groupings as either direct or shared. Shared costs are allocated among program and support services by a method that best measures the relative degree of benefit. EBAC primarily uses direct salaries or total costs to allocate shared costs.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect reported amounts of assets, liabilities, revenues, and expenses as of the date and for the period presented. Actual results could differ from those estimates.

Comparative Totals

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with EBAC's financial statements for the year ended June 30, 2022, from which the summarized information was derived.

Subsequent Events

Management has evaluated subsequent events through December 13, 2023, the date which the financial statements were available for issue. No events or transactions have occurred during this period that appear to require recognition or disclosure in the financial statements.

EAST BAY AGENCY FOR CHILDREN

NOTES TO FINANCIAL STATEMENTS

3. Liquidity and Availability of Resources

EBAC regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. EBAC has various sources of liquidity at its disposal, including cash and cash equivalents, and marketable debt and equity securities.

For purposes of analyzing resources available to meet general expenditures over a 12-month period, EBAC considers all expenditures related to its ongoing activities and the pattern of income from grants, contracts, fundraising, and investments. The Finance Committee of the Board of Directors meets quarterly at a minimum to review all financial aspects of the organization and meets annually with EBAC's financial advisors to review investment results, assess risk, and make recommendations for changes as needed.

In addition to financial assets available to meet general expenditures over the next 12 months, EBAC operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources.

As of June 30, 2023, the following financial assets could readily be made available within one year of the statement of financial position date to meet general expenditures:

Cash	\$ 5,465,168
Contracts receivable (net), including unbilled receivables, and pledges	3,572,969
Investments	<u>4,189,104</u>
Total financial assets	13,227,241
Less: Donor restricted funds – time and purpose	(601,160)
Donor restricted funds – perpetual in nature	<u>(403,225)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$12,222,856</u>

4. Investments

Investments at June 30, 2023 consist of the following:

Cash and cash sweep, and money market funds	\$3,547,271
Equity funds	387,556
Bond funds	<u>254,277</u>
	<u>\$4,189,104</u>

Investment income, net on the Statement of Activities consists of the following:

Realized losses	\$ (26,112)
Unrealized gains	48,275
Interest and dividends	140,947
Fees	<u>(3,664)</u>
	<u>\$159,446</u>

continued

EAST BAY AGENCY FOR CHILDREN

NOTES TO FINANCIAL STATEMENTS

5. Property and Equipment

Property and equipment at June 30, 2023 consist of the following:

Land	\$ 3,627,073
Building	5,765,729
Equipment	88,301
Construction in progress	262,415
Leasehold improvement	129,071
Software	<u>281,127</u>
	10,153,716
Less: accumulated depreciation	<u>(1,441,517)</u>
	<u>\$ 8,712,199</u>

Depreciation expense for the year ended June 30, 2023 was \$228,500.

6. Accrued Liabilities

Accrued liabilities at June 30, 2023 consist of the following:

Accrued vacation	\$ 701,625
Accrued payroll	535,874
Other accrued liabilities	<u>56,414</u>
	<u>\$1,293,913</u>

7. Line of Credit

EBAC has a secured revolving line of credit with a bank, in the amount of \$1,500,000, due February 1, 2024, with an interest rate of 7.750%. There was no outstanding balance at June 30, 2023.

8. Note Payable

Note payable at June 30, 2023 consists of the following:

Note payable to a bank, secured by deed of trust, monthly payments of \$25,853, including interest at a rate 3.75%, due January 2030.	<u>\$4,568,114</u>
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EAST BAY AGENCY FOR CHILDREN

NOTES TO FINANCIAL STATEMENTS

8. Note Payable, continued

Principal payments the note payable are as follows:

<u>Year ending June 30,</u>	
2024	\$ 138,913
2025	144,760
2026	150,361
2027	156,178
2028	161,812
Thereafter	<u>3,816,090</u>
	<u>\$4,568,114</u>

9. Commitments and Contingencies

Leases

EBAC determines if an arrangement is or contains a lease at inception. Leases are included in right-of-use ("ROU") assets and lease liabilities in the Statement of Financial Position. ROU assets and lease liabilities reflect the present value of the future minimum lease payments over the lease term. Operating lease expense is recognized on a straight-line basis over the lease term. EBAC does not report ROU assets and lease liabilities for its short-term leases (leases with a term of 12 months or less). Instead, the lease payments of those leases are reported as lease expense on a straight-line basis over the lease term.

EBAC evaluated current contracts to determine which met the criteria of a lease and calculated the present value of future payments over the lease terms. EBAC concluded that the calculated ROU assets and lease liabilities were not material to the financial statements and therefore those amounts are not disclosed for the fiscal year ended June 30, 2023.

Obligations under Operating Leases

EBAC leases various facilities and equipment under operating leases with various terms. Future minimum payments, by year and in the aggregate, under these leases with initial terms of one year or more, consist of the following:

<u>Year ending June 30,</u>	
2024	\$1,804
2025	1,279
2026	1,279
2027	<u>320</u>
	<u>\$4,682</u>

Rent and equipment lease expense under operating leases, including monthly leases, for the year ended June 30, 2023 was \$72,736.

continued

EAST BAY AGENCY FOR CHILDREN

NOTES TO FINANCIAL STATEMENTS

9. Commitments and Contingencies, continued

Contracts

EBAC's contract arrangements are subject to inspection and audit by the governmental funding agencies. Previously funded program costs may be disallowed as the result of such audits. The ultimate liability, if any, which may result from these governmental audits cannot be reasonably estimated and, accordingly, EBAC has no provisions for the possible disallowance of program costs on its financial statements.

10. Net Assets With Donor Restrictions – Purpose Restrictions

Net assets with donor restrictions at June 30, 2023 consist of the following:

Youth empowerment services	\$443,672
Trauma transformed	<u>157,488</u>
	<u>\$601,160</u>

For the year ended June 30, 2023, net assets released from purpose restrictions were \$690,476.

11. Net Assets With Donor Restrictions – Perpetual in Nature (Endowment)

EBAC's endowment fund consists of donor restricted contributions that are perpetual in nature.

Net assets restricted with donor restrictions that are perpetual in nature represent contributions on which the donor has stipulated that the principal is to be kept intact in perpetuity and only the interest and dividends therefrom may be expended for unrestricted purposes. At June 30, 2023, net assets with donor restrictions that are perpetual in nature were \$403,225.

Generally accepted accounting principles provides guidance on the net asset classification of donor-restricted endowment funds for a nonprofit organization and requires additional disclosures about an organization's endowment funds (both donor-restricted endowment funds and Board-designated endowment funds).

EBAC classifies as net assets restricted in perpetuity, (a) the original value of the gifts to the endowment, (b) the original value of subsequent gifts to the endowment, and (c) accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the endowment that is not classified net assets with donor restrictions that are perpetual in nature are classified as net assets with donor restrictions by purpose, until those amounts are appropriated for expenditure by EBAC.

EAST BAY AGENCY FOR CHILDREN

NOTES TO FINANCIAL STATEMENTS

11. Net Assets With Donor Restrictions – Perpetual in Nature (Endowment), continued

Investment Objectives, Asset Allocation, and the Disbursement Policy

EBAC has adopted investment and spending policies, approved by the Board of Directors, for endowment assets that attempt to strike a balance between preserving the nominal value of the endowment, maximizing the total long-term investment returns from interest, dividends and capital appreciation, and generating sufficient current income and capital gains to add to EBAC's general operations. Endowment assets are invested at a "moderate growth portfolio", appropriate for investors with a long-term investment horizon with a moderate risk tolerance.

Endowment assets composition as of June 30, 2023 is as follows:

	Without Donor Restrictions	With Donor Restrictions	Total Endowment Assets
Donor-restricted endowment	<u>\$ -</u>	<u>\$403,225</u>	<u>\$403,225</u>

Changes in endowment net assets for the year ended June 30, 2023 are as follows:

	Without Donor Restrictions	With Donor Restrictions	Total Endowment Assets
Endowment net assets, beginning of year	\$ -	\$ 403,225	\$ 403,225
Interest and dividends		49,451	49,451
Investment return:			
Net depreciation		(144,264)	(144,264)
Transfer of earnings	(94,813)	94,813	-
Appropriation of endowment assets for expenditures	<u>94,813</u>	<u> </u>	<u>94,813</u>
Endowment net assets, end of year	<u>\$ -</u>	<u>\$ 403,225</u>	<u>\$ 403,225</u>

12. Contracts and fees from Government Agencies

Contracts and fees from government agencies for the year ended June 30, 2023 consist of the following:

County contracts	\$13,730,729
School districts	2,077,978
Other government contracts	<u>1,941,164</u>
	<u>\$17,749,871</u>

continued

EAST BAY AGENCY FOR CHILDREN

NOTES TO FINANCIAL STATEMENTS

13. Fair Value Measurements

The table below presents the balances of assets measured at fair value at June 30, 2023 on a recurring basis:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds (equity and bond)				
Large growth	\$142,758	\$ -	\$ -	\$142,758
Large blend	134,254			134,254
Large value	108,114			108,114
High yield bond	69,226			69,226
Non-traditional bond	67,345			67,345
Short-term bond	57,680			57,680
Mid cap growth	20,363			20,363
Mid cap value	15,499			15,499
Small growth	13,945			13,945
Small blend	12,649			12,649
Fair value at June 30, 2023	<u>\$641,833</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$641,833</u>

The fair value of the mutual funds has been measured on a recurring basis using quoted prices for identical assets in active markets (Level 1 inputs).

14. Employee Benefit Plan

EBAC has a defined contribution retirement plan (“the plan”) available under section 403(b) of the Internal Revenue Code. The plan covers all EBAC employees after one year of service with at least 1,000 hours and provides for voluntary salary deferrals up to certain amounts. EBAC matches 100% of the first 4% of each eligible participant’s compensation that the participant contributed during a plan year. Employer contributions under this plan for the year ended June 30, 2023 were \$204,968.

EAST BAY AGENCY FOR CHILDREN

SCHEDULE OF ALAMEDA COUNTY AWARDS For the year ended June 30, 2023

Program Name and Federal Assistance Number (FAL) (If Applicable)	List of County Programs				During County Audit Period (7/01/2022 - 6/30/2023)	
	County Dept.	Master & Procurement Contract Numbers	Contract Period (Begin & End Date mm/dd/yy)	Contract Amount (Amount awarded to CBO)	Expenditures (amount spent by CBO)	Amount Received from County
EPSDT Mental Health Contract	BHCS	900112-21881	7/1/22 - 6/30/23	\$ 11,233,748	\$ 10,790,783	\$ 9,743,376
Medi-Cal Administrative Activity (MAA) -- CFDA # 93.778	HCSA	22-20006	7/1/22 - 6/30/23	622,615	622,615	-
School Based Health Center (Frick Middle School) for Mental Health	HCSA	900112-23811	7/1/22 - 6/30/23	120,805	127,017	86,870
FRCs-Connecting Kids to Coverage schools project	HCSA	900112-23943	7/1/22 - 6/30/23	369,398	427,118	369,397
Child Abuse Prevention, Intervention & Treatment	DCFS	900112-22536	7/1/22 - 6/30/23	78,724	78,724	78,724
Delinquency Prevention Network Services-for Youth Services Center (DPN)	Probation	901499-16459	7/1/18 - 6/30/23	3,094,490	685,999	628,831
Medi-Cal and CalFresh Outreach, Enrollment and Renewal --CFDA # 93.778 & 10.561	HCSA	901863-20837	9/1/20 - 6/30/25	481,663	76,095	157,818
Trauma Informed Services (TIS)	BHCS	900112-18210	7/1/19 - 6/30/23	264,550	42,059	16,875
Total				\$ 16,265,993	\$ 12,850,410	\$ 11,081,891



Sequoia Elementary School

July 3, 2024

To Whom It May Concern:

It is my pleasure to enthusiastically provide this letter of recommendation in support of East Bay Agency for Children's (EBAC) service as the afterschool provider for Sequoia Elementary. EBAC's Healthy Start After School Program is an incredible partnership for the school, families, and students.

EBAC has consistently demonstrated a commitment to excellence in all aspects of its programming. They have exceeded expectations by creating a program that continues to meet the needs of our specific student population but also supports our families.

Our working relationship with EBAC has been exemplary, characterized by outstanding communication and cooperation. This strong partnership is rooted in our shared commitment to Sequoia's core values of respect, honesty, responsibility, and compassion. As well as a commitment to creating a secure and nurturing environment for all students. EBAC's dedication to aligning its program to the unique needs of Sequoia's students and families has made them an invaluable part of our community.

In May, EBAC hosted its annual end-of-the-year showcase that highlighted the achievements of the students and the program. This amazing event was well attended and well-received by a large number of Sequoia Healthy Start Families who came out in full support of the program and celebration. The overwhelming turnout and enthusiastic participation of families underscored just how much Sequoia values and appreciates EBAC's after-school program.

We're excited to keep working with EBAC to support our student's growth as well as meet the after-school care needs of our families. If you have any questions about our partnership with EBAC, feel free to reach out to me at tracey.kelp@ousd.org or 510.879.2151.

Sincerely,

Tracey Kelp
Community School Manager
Sequoia Elementary School



OAKLAND UNIFIED SCHOOL DISTRICT

Community Schools, Thriving Students

June 14, 2024

To Whom it May Concern,

I am pleased to provide this letter of recommendation in support of East Bay Agency for Children's (EBAC) continued service as an afterschool provider for students and families of Burbank Preschool & Diagnostic Center.

EBAC began working with us in 2023/24 and helped us to build a high quality after-school program for students with special needs at Burbank. They have gone above and beyond to create a program that is supportive to our working families while meeting the needs of our unique students. When additional training or support is needed for staff, they work hard at providing it and making sure that all staff are included. I am also very appreciative of the open communication that Burbank and EBAC have developed as it is helpful in solving any problems or challenges as they arise.

We share EBAC's commitment to improving outcomes for Burbank students and their families. We support EBAC's program goals to positively impact student achievement, health, and well-being, enrich student learning, and enable families to participate in school-wide events.

We look forward to continued collaboration with EBAC to help nurture our students' academic and social-emotional development. Please contact me at theresa.lozach@ousd.org or 510-879-5004 should you need further information regarding our school's partnership with East Bay Agency for Children. I am confident in EBAC's ability to achieve continued success and impact for the benefit of Burbank students and families, and the Oakland community as a whole.

Sincerely,

Theresa Lozac'h
Director of Early Childhood Special Education
Site Administrator for Burbank Preschool

East Bay Agency for Children

4) Supporting Documents:

Documents demonstrating fulfillment of minimum Proposals –

Providing program services to the students in the service category (ies). Specific evidence of a positive track record of the capacity to effectively coordinate the entirety of a school's afterschool and/or expanded learning year-long program as well as successful collaboration with the school site administrator, faculty, and staff.



OUSD Expanded Learning Program 2022-2023 Data Profile

Peralta Elementary School East Bay Agency for Children

School Year Program Enrollment

57%

of the school's student population in My Program

200

Students enrolled in My Program

352

School Student Population

Source: OUSD Expanded Learning Program 2022-2023 School Year Enrollment and Attendance Data and OUSD Official Enrollment Data 2022-2023 school year.

Student Demographic Information for My Program

2%

English Language Learners

14%

SPED youth

14%

Home language is Spanish

Grade

Kindergarten	21%
1st grade	19%
2nd grade	21%
3rd grade	12%
4th grade	15%
5th grade	11%

Race/Ethnicity

White	42%
Multi-ethnic	23%
African American	10%
Latino	9%
Not Represented	8%
Asian	6%
Filipino	<1%
Native American	<1%

Gender

Male	50%
Female	49%
Non-Binary	<1%

Source: OUSD Official Enrollment Data 2022-2023 school year. Due to rounding, numbers might not equal to 100%.

Youth Feedback

The following tables provide the percentage of students in your program who agreed with the survey item statements.

- “-”: there were no responses for that survey item statement.
- “NA”: the number of responses for that survey item statement were 3 or less.

Youth Survey Responses: 20

Safe and Supportive Environment

Survey Item	My Program	All ELPs
I feel safe in this program.	100%	94%
There is an adult who cares about me in this program.	100%	93%
This program helps me to make friends.	80%	82%
In this program, I feel included.	95%	89%
The adults in this program listen to my ideas.	90%	85%
There is an adult in this program who notices when I am upset.	85%	84%

Lifelong Learning

Survey Item	My Program	All ELPs
This program makes learning fun.	95%	81%
In this program, I try new activities.	85%	89%
I like to go to school because I get to go to this program.	50%	74%
This program helps me feel more motivated to learn in school. (MS/HS)	--	76%
I learn how to do things in this program that help with my schoolwork. (MS/HS)	--	80%

Empowerment

Survey Item	My Program	All ELPs
Since coming to this program, I feel like I can try new things, even if I think they might be hard.	65%	82%
The adults in this program encourage me to try harder.	70%	87%
In this program, I have chances to lead others. (MS/HS)	--	79%
Since coming to this program, I feel more connected to my school. (MS/HS)	--	82%

Source: OUSD ELP 2022-2023 School Year Participant Survey, n = 20. Total Youth Responses for All Expanded Learning Programs, N = 2,844.

Family Feedback

The following tables provide the percentage of parents or guardians who agreed or strongly agreed with the survey item statements.

- “-”: there were no responses for that survey item statement.
- “NA”: that the number of responses for that survey item statement were 3 or less.

Family Survey Responses: 52

Family Engagement

Survey Item	My Program	All ELPs
I know what my child is doing and learning in this program.	90%	81%
The staff members in this program listen to me when I have a question or comment.	98%	76%
I receive communication from this program.	87%	76%
It was easy to register my student for this program.	92%	74%
This program helps me learn about other resources in the district and community.	54%	70%

Program Quality

Survey Item	My Program	All ELPs
My student feels supported by staff in this program.	96%	74%
My student tells me good things about this program.	94%	75%
This program is a safe place for my student.	92%	73%
In this program, my student has opportunities to try new things.	94%	71%

Satisfaction and Family Needs

Survey Item	My Program	All ELPs
I would recommend this program to other families in my community.	96%	66%
This program teaches skills that help my child in school.	71%	71%
Since coming to this program, my student's feelings about school has improved.	58%	67%
This program provides activities that meet my student's interests and talents, such as sports and arts.	96%	73%
[If your student has special needs.] This program has accommodations so that my child can participate in activities.	8%	47%

Source: OUSD ELP 2022-2023 School Year Family Survey, n = 52. Total Family Responses for All Expanded Learning Programs, N = 808.

East Bay Agency for Children

4) Supporting Documents:

Documents demonstrating fulfillment of minimum Proposals –

Agency administrative capacity to comply with compliance and fiscal policies of the OUSD and CDE, including: agency administration manual; fiscal and personnel policies; attendance records; cost allocation plans, etc.

Sample School Letter

July 30, 2015

To Whom It May Concern:

This letter is to confirm that all East Bay Agency for Children employees, interns, and volunteers are required to have DOJ & FBI fingerprint, TB clearances, and Covid Vaccinations (or an approved exemption) to be employed by EBAC and therefore to be assigned to any of our partner school districts.

We will also receive, via our agreement with the California Department of Justice, reports of any subsequent arrests for any of our employees, interns, or volunteers who received clearances through their agency.

Additionally, all of our employees, interns, and volunteers are required to renew their TB skin tests and/or chest x-rays every four years.

Sincerely,

Tammy Jones
Chief Operating Officer
East Bay Agency for Children
2828 Ford Street
Oakland, CA 94601
510-844-6709
tammy@ebac.org



Confidentiality Statement

All client Protected Health Information (PHI) which includes client medical and/or mental health and/or financial information, employee/intern/volunteer records, financial and business operating data of the agency, and any other information of a private or sensitive nature are considered confidential. Confidential information should not be read or discussed by any employee, intern, volunteer, or temporary/leased employee unless pertaining to his or her specific job requirements. Examples of inappropriate disclosures include:

- Employee/intern/volunteers discussing or revealing PHI or other confidential information to friends or family members.
- Employee/intern/volunteers discussing or revealing PHI or other confidential information to other employee/intern/volunteers without a legitimate work related need to know.

The unauthorized disclosure of PHI or other confidential business information by employee/intern/volunteers can subject each individual employee/intern/volunteer and the agency to civil and criminal liability. Disclosure of PHI or other confidential business information to unauthorized persons, or unauthorized access to, or misuse, theft, destruction, alteration, or sabotage of such information, is grounds for immediate disciplinary action up to and including termination.

Employee/Intern/Volunteer Confidentiality Agreement

I hereby acknowledge, by my signature below, that I understand that the PHI, other confidential business records, and data to which I have knowledge and access in the course of my employment with East Bay Agency for Children (EBAC) is to be kept confidential, and this confidentiality is a condition of my employment/internship/volunteership. This information shall not be disclosed to anyone under any circumstances, except to the extent necessary to fulfill my job requirements. I understand that my duty to maintain confidentiality continues even after I am no longer employed by, interning or volunteering for EBAC.

I am familiar or will familiarize myself with the guidelines in place at East Bay Agency for Children pertaining to the use and disclosure of client PHI or other confidential business information (as outlined in EBAC's HIPAA Security and Privacy Policies). Advanced approval should be obtained before any disclosure of PHI or other confidential business information that is not addressed in the policies and procedures of the EBAC.

I also understand that the unauthorized disclosure of client PHI and other confidential business or proprietary information of the East Bay Agency for Children is grounds for immediate disciplinary action, up to and including immediate termination.

Signature of Employee/Intern/Volunteer

Print Name

Date

Program/Department

January 2020



Title: Suspected Child / Elder Abuse Reporting Guidelines

Date: 1/10/12

Proposed by: Quality Assurance Leadership Team

Purpose: To provide guidelines for the reporting of suspected child abuse and elder abuse. The purpose of reporting suspected abuse and neglect is to protect the potential victim, prevent further harm, and begin treatment of the entire family. The infliction of injury, rather than the degree of that injury, is the determination for intervention by Child Protective Services, Adult Protective Services and law enforcement. It is not necessary for the mandated reporter to determine abuse, but only to have a reasonable suspicion that it may have occurred.

Addresses Which Strategic Imperative: Excellence, Interconnectedness

Policy: EBAC staff follows the child and elder abuse reporting laws of the State of California, as summarized in this policy.

Authority: Welfare and Institutions Code Section 1560 and the California Code of Regulations, Title 22, 100159 and 100075. The California Child Abuse Reporting Law is found in Penal Code Sections 11165-11174.3. Elder Abuse and Dependent Adult Abuse Civil Protections Act is found under the Welfare and Institutions Code, Chapter 11. Mandated reporters shall become familiar with the detailed requirements as they are set forth in the Penal and Welfare and Institutions Code.

Mandated reporter: Any healthcare provider, childcare custodian, or employee of a child protective agency. This includes all employees, interns and volunteers of EBAC who come into direct contact with children or have knowledge of the documented care.

When to report: Any EBAC employee who in his or her professional capacity, or within the scope of his or her employment, has knowledge of or observes a person under the age of 18, over the age of 64, or between the ages of 18 and 64 with physical or mental limitations, whom she or he knows or reasonably suspects has been the victim of abuse or neglect must report the suspected incident. The reporter must contact a designated agency immediately or as soon as practically possible within 24 hours by telephone, and shall prepare and send a written report within 36 hours of receiving the information concerning the incident.

Examples of reportable child issues include, but are not limited to:

- Neglect - the failure to provide for a child's basic needs including physical, medical, educational and emotional needs; this may include child witnessing domestic violence.

- Physical abuse - physical injury ranging from minor bruises to severe fractures or death as a result of punching, beating, kicking, biting, shaking, throwing, stabbing, choking, hitting or otherwise harming a child.
- Sexual abuse - includes activities such as fondling a child's genitals, penetration, incest, rape, sodomy, indecent exposure, and commercial exploitation through prostitution or the production of pornographic materials.
- Emotional abuse may also be reported and could result from experience of any other form of abuse or neglect.

Examples of reportable elder and dependant adult abuse include, but are not limited to:

- Physical abuse - causing pain or injury
- Psychological abuse - causing mental anguish
- Sexual abuse - assault or rape
- Financial abuse - using property or money without consent
- Abandonment, neglect - lack of reasonable care
- Abduction - taking the elder out of the state without consent
- Isolation - purposely preventing communication and contact
- Self-neglect - an elder refusing to care for himself or herself to the point of harm

Designated Agencies: Suspected child abuse reports (for potential victims under the age of 18) may be reported to the Police Department, Sheriff's Department, or Child Protective Services (CPS) in the county in which the suspected abuse **occurred**. School District police and security departments are not sufficient.

Suspected elder and dependent adult abuse reports may be reported to the Police Department, Sheriff's Department, or Adult Protective Services (APS) in the county in which the suspected abuse **occurred**. School District police and security departments are not sufficient.

Reporting Procedures:

- Contact your supervisor or Program Director immediately to inform them of your suspicions and to consult regarding clinical, ethical and legal responsibilities. Decide on a plan that best meets the needs of the client and family, involving family members as legal and appropriate. Note: Foster parents cannot be informed of CPS reports that include allegations against them.
- It is the mandated reporter's responsibility to ensure that legal timelines are met for verbal and written reports.
- No supervisor or administrator may impede or inhibit an individual's reporting duties or subject the mandated reporter to any sanction for making the report.
- Verbal and written reports shall be filled out completely and clearly and should **only include facts directly relevant to the report**. Client confidentiality must be maintained, as much as possible, even when interviewed by a police officer or CPS/APS worker, or if participating in or attending a client interview. Reporters are only obligated to share information that specifically pertains to the reported event, and must not offer additional information about the child and family.

- Notify any appropriate school or program personnel according to the procedures of your program as outlined by the Program Director.
- Place a copy of the written report in the client's file and submit a copy to your Program Director or designee. Program Directors are responsible to submit copies of all reports to the appropriate Senior Manager.
- When two or more persons who are required to report have joint knowledge of a known or suspected instance of child or elder abuse or neglect, and there is agreement among them, the telephone report may be made by the selected team member. A single written report may then be made and signed by the reporting team member. Where there is a failure by the designated team member to make the report, any team member who knows shall then be responsible to make the report.
- Reports are still required to be made even when the person who is suspected of abuse or neglect self-reports the incident(s).
- A progress note must be written in the client's file indicating that the report was made. If the appropriate authorities refuse to accept the verbal report, this shall be documented in the note. Consult with your supervisor as to whether to still send a written report.

Those persons legally required to report suspected child abuse have immunity from criminal or civil liability for reporting as required. Any person who fails to report as required may be punished by the State of California by six months in jail and/or a \$1000 fine.

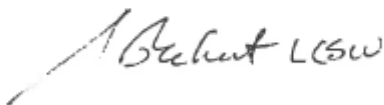
Who is affected by this policy: All EBAC staff, interns and volunteers who have direct contact with children or have knowledge of their care.

When this policy begins: This policy is effective immediately upon approval of SMT and the Executive Director.

Who and how communicated: After approval, this policy will be included in the online Operations Manual. Program Directors will be responsible for communicating this information to their staff. New employees will review this policy and sign the attached form at hire. Current employees will review and sign in August/September 2011.

Accountability: The attached, signed acknowledgement will be stored in each employee's personnel file, and reviewed in file audits performed by the Human Resources Department. HR and SMT will review quarterly training tracking summaries to ensure that Program Directors provide annual refresher trainings for staff.

Budget Impact: None.



 Executive Director

1/10/12

 Date

East Bay Agency for Children

Suspected Child / Elder Abuse Reporting Guidelines

I understand as an employee, intern or volunteer of EBAC, I am expected to comply with all child and elder abuse reporting standards set forth by EBAC and the State of California.

I have read and understand EBAC's **Suspected Child / Elder Abuse Reporting Guidelines**. I understand that not following required reporting standards may result in immediate disciplinary action.

Employee's Name _____

Employee's Signature: _____

Program: _____

Date: _____

East Bay Agency for Children

Title: HIPAA Privacy and Protection of Personal Health Information Policy and Agreement

Date: 15 December 2011

Proposed by: Quality Assurance Leadership Team

Purpose: This policy ensures that every employee, intern and volunteer with EBAC is aware of their responsibilities to effectively protect the privacy and personal health information of service recipients and staff.

Addresses Which Strategic Imperative: Excellence

Policy: All EBAC employees, interns and volunteers will read the attached Privacy and Protection of Personal Health Information Guide & Training Manual, sign the agreement and follow the guidelines. EBAC Privacy Officer (Quality Assurance Manager) and the Senior Management Team are responsible for ensuring compliance with regulations detailed in the HIPAA Complete Policy and Procedures Manual.

- **Attachment I: Privacy and Protection of Personal Health Information Guide & Training Manual and Agreement**
- **Attachment II: HIPAA Technical Safeguards Policy and Procedures Manual**

Who is affected by this policy: All EBAC employees, interns and volunteers, as well as all participants in EBAC's clinical programs, and community programs that have access to participants provide EBAC with Protected Health Information.

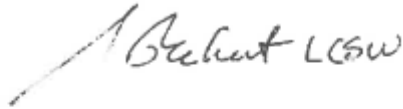
When this policy begins: This policy is effective immediately upon signature of the Executive Director.

Who and how communicated: After review by SMT and LMT, this policy will be given to all LMT members who are responsible to train employees on new policy/procedure/best practice, either in staff meetings or new employee orientation. New policy/procedure will be posted in the Operations Manual on the EBAC Employee Intranet. All new staff will review this policy and sign the attached agreement. Staff currently employed at the time of approval shall review and sign the agreement in January 2012. QA will track and collect all signed agreements. QA will have all new staff sign the agreement in HIPAA Basic Training.

Accountability: All staff, interns and volunteers are accountable to their Program Directors, who are accountable to Senior Management to ensure HIPAA regulations are followed, privacy is maintained and personal health information is protected. Quality Assurance department and the Quality

Assurance Manager are responsible for the HIPAA training of all new staff and compliance oversight. The QA Manager must be informed immediately when there are any violations of the HIPAA policy.

Budget Impact: None.

A handwritten signature in black ink, appearing to read "Robert LCSW", is written over a horizontal line.

Executive Director

1/18/12

Date



east bay agency for children



East Bay Agency for Children

GOVERNANCE POLICIES AND PROCEDURES

Approved June 16, 2017

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EAST BAY AGENCY FOR CHILDREN GOVERNANCE MANUAL
Board of Directors Policies and Procedures
Approved June 6, 2017

Part I The Purpose of These Policies

The purpose of the East Bay Agency for Children (“EBAC”) Governance Policies and Procedures Manual is to provide definitions and a central location for the following:

- The Agency’s mission, vision and values;
- The roles and responsibilities of the Board of Directors (“Board”), its individual members, the Chief Executive Officer (“CEO”) and the relationships among and between them and others;
- The charters of each of its standing committees; and
- The specific duties and minimum qualifications of its officer positions.

In defining these matters, the Board intends to establish a framework for clear expectations and accountability for Board members and the CEO, clear communication among and between Board members, the CEO and staff, the efficient use of Board, CEO and staff time, appropriate focus on priorities, and, ultimately, better outcomes for the children, youth and families served by EBAC.

The Governance Policies and Procedures Manual is defined in the context of EBAC’s core governance documents, which are its Articles of Incorporation and Bylaws, and has been approved by a majority of the Board of Directors.

Part II Mission, Vision and Values

EBAC has a long history of providing community-based services that both serve as prevention and complementary recovery services to vulnerable children and families. EBAC brings great value in the cultural diversity and multi-language capacity of its staff, enabling successful engagement with children and families that may be otherwise disconnected. Programming is already embedded at schools, which are widely recognized as key strategic engagement locations. In terms of the scale of clients served annually and the breadth of service types along its continuum, EBAC has few rivals, providing real opportunity for transformational impact.

Mission

EBAC improves the well-being of children, youth and families by reducing the impact of trauma and social inequities.

Vision

We are committed to building a comprehensive, place-based continuum of accessible, trauma informed and culturally relevant services that build resiliency, aid in recovery, and, where

possible, prevent exposure to adverse childhood experiences. We seek to reduce barriers that contribute to disparities in wellness for socioeconomically disadvantaged and racially marginalized families, and to create communities where all children and families have supports to reach their full potential.

Values

We believe in *EQUITY*, that all people should have access to services, supports and opportunities to be successful. We subscribe to the theory of “targeted universalism”, whereby our strategies recognize and are responsive to the unique needs of marginalized children and families. We believe that a culturally and ethnically diverse staff with broad language capacity and roots in the communities we serve is critical to our success.

We approach our work with *HUMILITY*. We are committed to learning and reflection, to being open, curious and responsive in our interactions with one another and in relationship with community partners and those we serve.

We pursue *COLLABORATION*. We aspire to true partnering and leveling the power differences with those we serve. We work with transparency and believe that children and families greatly benefit when engaged in their own care and advocacy. We strive to lead or follow, dependent upon how we can bring optimum value, in working with public systems, policy makers, partner providers, and the private sector in reducing disparities and promoting equity.

We embrace and cultivate *INNOVATION*. We are creative in our approach and boldly take risks to challenge perceived notions of the limitations of those we serve.

We are committed to *EFFECTIVENESS*. Our service models and strategies are evidence-informed and grounded in best practice. We continually work to understand and improve our outcomes through a data-driven culture. We hold ourselves and each other accountable.

Part III EBAC Board Vision

We govern with excellence, passion and dedication for the well-being of our communities’ most vulnerable children, youth, and families. We work as a body united in purpose and action, bringing forth the diversity of our collective skills and experience to support the CEO and the organization. We are committed to:

- Ensuring that the EBAC staff have the resources and support they need to be successful;
- Inspiring community support and enthusiasm for EBAC’s mission;
- Deepening our understanding of the social, economic and political forces impacting our communities;
- Representing the interests of the culturally and economically diverse communities we serve.

Part IV Board Purpose

The EBAC Board's primary purpose is to govern. It achieves this purpose by accomplishing the following three complementary governance duties:

FULFILLING FIDUCIARY OBLIGATIONS

The law recognizes a Board's fiduciary role as the duties of care, loyalty and obedience. These responsibilities are the foundational layer of EBAC's Board work to:

- Ensure that EBAC is faithful to its mission
- Steward the organization's resources to effectively and efficiently carry out the mission
- Ensure financial health and long term viability of the organization; ensure appropriate resource development is in place
- Monitor and evaluate risk; understand potential internal and external risks and ensure appropriate plans for mitigation
- Oversee accreditation and regulatory compliance
- Ensure good governance practices and processes are in place; update bylaws, conduct Board evaluation, ensure appropriate composition, set expectations, and plan for succession
- Manage potential and actual conflicts of interest
- Hire, evaluate, and terminate (if necessary) the CEO; provide support to the CEO in goal setting and overall performance management

THINKING STRATEGICALLY

The Board's role in strategic thinking is to envision and help shape the organization's direction and future. The focus is on organizational performance and impact, and includes Board efforts to:

- Partner with the CEO to set strategies; serve as sounding Board for him/her
- Evaluate progress towards goals of the strategic plan; utilize appropriate metrics to assess progress
- Affirm viability and alignment of strategic direction (periodically/as necessary)
- Scan external environment opportunities and trends affecting EBAC's work
- Be a thought partner to CEO and senior staff in strategic decision-making
- Anticipate factors that will impact our business
- Prepare contingency plans as needed
- Use our strategic plan as continuous reference point, build this practice into Board culture
- Understand relationships with stakeholders and community members/leaders

GENERATING IDEAS AND CONVERSATION

The Board's role as a generative leader, or "sense-maker," is to decide which frameworks to use in our problem solving; how we conceive of ideas and how we ultimately make sense of things. It's the meaning-making mode where we engage in inquiry to frame questions, which generate dialogue, which then lead to new ways of understanding. This role is fulfilled by the EBAC Board by:

- Creating spaciousness and opportunity for the Board to discuss generative issues
- Bringing passion and energy to Board work
- Staying informed and in-tune with EBAC's programs
- Discussing community needs and how they align to EBAC's purpose
- Discussing trends; socio-economic, political and clinical
- Being a bridge to other stakeholders and communities relevant to EBAC; playing an ambassador role to make connections
- Seize external factors: work with staff to research issues and then frame discussion and debate

Part V Responsibilities of Individual Board Members:

- Attend and participate in substantially all Board meetings and meetings of committees to which the member is appointed, giving all such meetings a high scheduling priority and, if unable to attend, notifying Board, committee and EBAC leadership on a timely basis.
- Participate actively in at least one Board committee and take a leadership role in the Board's activities in line with his or her skills and experience.
- Make a yearly donation to EBAC of what is, for each Board member, a meaningful amount.
- Actively participate in other fundraising activities, including but not limited to, hosting house parties, writing donor letters, participating in donor visits and calls, and meeting with funders.
- Enthusiastically support the mission of EBAC, and bring creativity, experience, personal good judgment and common sense to Board deliberations.
- Be mindful of the Board's self-management responsibilities.
- Follow issues and trends that may be of importance to EBAC and share the information with staff and Board.
- Share skills with other Board members.
- Cover his or her own minor out-of-pocket expenses in connection with Board and Committee meetings, Board retreats, and related functions.
- Not attempt to exercise individual authority over EBAC, the CEO, or the staff, and comply with all applicable personnel policies when interacting with staff and volunteers of EBAC.
- Refrain from speaking for EBAC to the press or the community unless expressly authorized to do so by the Board, the President or the CEO.
- Inform the Board and CEO of any potential conflicts of interest.

ATTENDANCE POLICY

- Board members are expected to attend all meetings.
- Board members are expected to attend/participate in committee meetings.
- Board members should contact the Board President and CEO if they cannot attend a meeting.
- After missing over 50% of general Board meetings or committee meetings in a given year, the Board President will discuss participation with the member.
- Should a Board member fall ill or have a family emergency and need to miss multiple meetings, they should take a leave of absence until they are able to return to their Board responsibilities. They should discuss the terms of leave with the Board President.

BOARD MEMBER CODE OF ETHICAL CONDUCT

All Board members agree to do their utmost to ensure that EBAC performs its mission and achieves its goals. Each Board member agrees to the following code of ethical conduct (a commitment which is ratified annually through signing the Board Member Agreements and Commitments form):

- Act with honesty and integrity
- Keep confidential information confidential
- Exercise Board authority only when acting in a meeting with the full Board or as delegated by the Board
- Work with and respect the opinions of one's peers who serve this Board, and leave personal prejudices and bias out of all Board discussions
- Support, in a positive manner, all formal actions taken by the Board even when, prior to Board action, the member held a minority position on such actions. Recognize that decisions of the Board can be made only by a majority vote at a Board meeting and respect the majority decisions of the Board, while retaining the right to seek changes through ethical and constructive channels
- Always act for the good of the organization and represent the interests of all people served by the organization
- Observe the parliamentary procedures and display courteous conduct in all Board and committee meetings
- Refrain from intruding on administrative issues that are the responsibility of management, except to monitor the results of the organization
- Accept the responsibility for providing oversight of the financial condition of the organization
- Avoid acting in a way that represents a conflict of interest between one's position as a Board member and one's personal or professional life, even if those actions appear to provide a benefit for the organization. This includes using one's position for the advantage of friends, family and business associates. If such a conflict does arise, that conflict must be declared before the Board and such Board members must recuse themselves from voting and other decision-making on matters in which they have a conflict
- Abide by these Board governance procedures

REMOVAL OF A BOARD MEMBER

The removal of a Board member may occur under the following circumstances:

- The Board member exceeds allowable missed Board meetings or has protracted leaves of absences and after discussion of absences with the Board President;
- The Board member diverges from the organization's mission, vision, or values;
- The Board member is involved in or develops a conflict of interest that cannot be resolved;
- The Board member participates in inappropriate behavior or conduct in or out of EBAC.

The process of removing a member will include:

- Meeting with the Board President, and
- A Majority vote of the Board members.

Part VI Meetings and Terms

BOARD MEETINGS

- Board meetings shall be noticed and held in accordance with the Bylaws.
- Board meeting minutes shall be certified by the Secretary of EBAC in accordance with California Corporations Code Section 5215.

ANNUAL COMMITMENT

Each Board member completes and signs an annual commitment letter that confirms their understanding of requirements such as their “give and get” and attendance policies and sets forth the Board members individual goals for the year, including participation on committees and special fundraising activities they will join or lead. This form, which is completed at the conclusion of the fiscal year, is reviewed with the President and is the basis for the self-evaluation the following year.

BOARD EVALUATION:

An annual evaluation of the functioning of the Board is completed at the end of the fiscal year by the Governance Committee. This evaluation is completed by all Board members and the results are reported by the Governance Committee to the full Board. The Governance Committee then decides whether any corrective action should be made.

In addition, annual self-evaluations of individual Board members are completed at the end of the fiscal year based on the Annual Commitment Form completed the previous year. These are reviewed with the President and discussed further with the Executive Committee and Governance Committee, as appropriate.

LEAVES OF ABSENCE:

Board members may be granted Leaves of Absence for an extended period of time should this be agreeable to the full Board. Requests must be in writing to the Board President who will share this with the Board for approval. Leaves cannot extend beyond 1 year. Leaves do not extend the length of the member's term.

TERMS FOR MEMBERS:

The following summarize the terms of Board membership

- Board terms last for three years with the option of renewing terms twice for a total term limit of nine years of continuing service
- Board members are subject to re-election at the expiration of each three-year term
- Board members must take a one year leave of absence after serving their three consecutive terms if they wish to be re-elected to the Board
- New Board members are nominated by the Governance Committee throughout the year and are voted on by the full Board at a regular meeting of the Board by simple majority

LEAVING THE BOARD:

Upon resignation or the completion of his/her final term, departing Board members shall meet with the CEO and Board President to give feedback on their Board experience and to discuss how they can best stay connected to and supportive of the organization.

Part VII CEO Responsibility, Accountability and Compensation:

RESPONSIBILITIES

The CEO Shall:

- Operate EBAC in a lawful, prudent manner, and in accordance with commonly accepted business and non-profit organizational practices and professional ethics
- Hire and retain qualified staff members, and when appropriate, discharge staff members;
- Develop a strategic plan to implement the mission, with timely Board participation and for Board approval, and implement the strategic plan;
- Support the board in its governance functions and decisions by providing strategic information and guidance through committees and to the entire Board as appropriate; oversees and coordinates staff support to individual Board committees
- Provide timely information and counsel to the Board on matters that do, or have significant potential to:
 - require a Board decision;
 - deviate from a Board policy; and/or
 - have a significant adverse impact on EBAC's financial performance or condition, its programs, its reputation and/or its legal status;
- Refer to the Board for decision any matter meeting any of the criteria set forth below, or with the reasonable potential to meet any of those criteria. Referrals shall include the CEO's recommendation and enough information on the relevant issues and options as would be needed by the Board to make informed and prudent decisions:

- Any matter involving an actual or anticipated deviation from the Governance Policies and Procedures included in this manual, or other Board-approved plans or policies;
 - Any matter having a significant effect on EBAC's reputation, especially if the effect is negative;
 - Any decision requiring Board approval by law or contract, or under the provisions of the Articles of Incorporation, the Bylaws or the policies and procedures herein; and
- Ensure that:
 - The Finance Committee receives a monthly financial report and the Board receives at least quarterly a financial report of EBAC's financial performance and condition, including comparisons to the approved budget and to the prior year's budget;
 - The Finance Committee and Board receive ad hoc reports on financial matters of EBAC and/or individual programs sufficient to inform the Board of significant variations from the budget and/or last year's performance;
 - An annual audit report that has been duly reviewed and recommended by the Audit Committee is presented to the Board by a CPA firm approved by the Audit Committee, no later than 150 days after the end of the fiscal year;
 - Be responsible for development and fundraising activities. The CEO shall ensure the development of strategies and plans for the entire organization, including proposed roles for the Board.

ACCOUNTABILITY

- The CEO shall be accountable to the Board as a whole.
- The Board shall provide directives and guidance to the CEO through written policies, including Board minutes, job descriptions and employment contracts.
- Decisions or directives of individual Board members, officers, or committees shall not be binding on the CEO unless the Board has authorized or ratified such exercise of authority. The CEO shall notify the Board President on receipt of any such decisions or directives that are not clearly evidenced in regular Board documents.
- The Board may periodically change some or all the Governance Policies and Procedures Manual, thereby shifting the boundary between the Board's domain and the CEO's domain. By doing so, the Board may change the latitude of choice given to the CEO.

CEO PERFORMANCE COMPENSATION

The Executive Committee shall prepare a written evaluation of the CEO's performance at least annually, including any compensation adjustment recommendations, for the full Board to review and approve.

The Board President and a designated Executive Committee member shall meet with the CEO to present and discuss the evaluation and salary adjustment.

The CEO's job performance shall be evaluated against his/her expected accomplishments based on the Governance Policies and Procedures Manual, and those contained in his/her job description and goals established at the beginning of each fiscal year.

Part VIII Staff and Volunteer Accountability

Staff members and volunteers are accountable only to the CEO or the CEO's designees. The CEO shall act as the official link between the staff, volunteers and the Board.

The Board shall not give directives to staff members or volunteers unless specifically authorized by the CEO. Board concerns regarding staff members or volunteers shall be directed only to the CEO or Board President. The Board shall refrain from evaluating any staff member unless specifically requested by the CEO. The CEO shall be encouraged to seek Board input regarding the performance of staff members who have significant involvement with the Board.

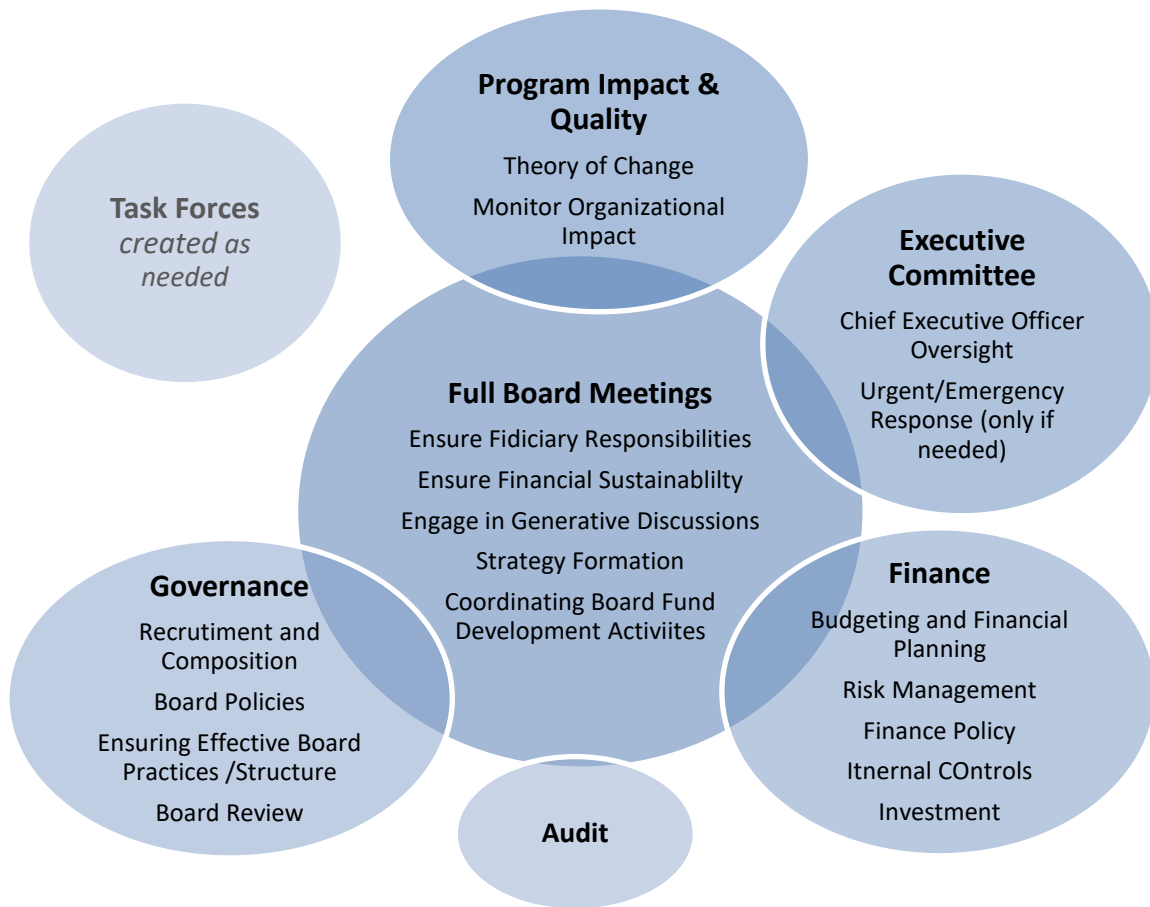
Part IX Board Committee Responsibilities and Descriptions

STANDING COMMITTEES

Each committee will set its schedule based on its annual work plan.

TASK FORCES/AD HOC COMMITTEES

Task forces—or ad hoc committees—are formed as needed to address a particular issue or event and then disbanded when the work of the task force has been completed. The advantage of using task forces is that they are responsive to timely issues and provide the organization with flexibility to its set structures. Task forces are created by the Governance Committee and reviewed periodically by the committee to ensure ongoing relevance.



Quality and Impact Committee Charter

Committee Responsibility

The primary purpose of the Quality and Impact Committee shall be to help the Board understand, oversee and ensure the quality of services provided by the organization.

Committee Membership

The Quality and Impact Committee shall be composed of a minimum of four Board members, appointed by the Board president. The committee may also include up to three non-Board members, also appointed by the Board President. The committee chair shall be a Board member elected annually by the full Board. The committee meeting calendar shall be developed annually in conjunction with the creation of the committee's work plan.

Authority and Responsibility:

The Quality and Impact Committee shall:

- Review and recommend to the Board quality related policies and standards;
- Monitor the development and implementation of the Agency's Theory of Change and Continuous Quality Improvement plan for measuring program quality standards and outcomes;
- Approve and monitor a dashboard of key performance indicators compared to organizational goals and industry benchmarks. Report at minimum of annually in summary fashion to the full Board;
- Review sentinel events and root cause analysis as well as aggregated incident report summaries. Ensure appropriate corrective action as necessary;
- Review accreditation, community care licensing and any other regulatory audit reports and/or findings/citation. Ensure and review related correction plans;
- Provide input and recommendations regarding service priorities and goals for the Agency's annual budget;
- Develop and engage Board members by assisting in orientation and education regarding programs, issues and practices in the field
- Provide recommendations to the Board regarding public policy advocacy issues related to program services and sustainability of the Agency.

Support staff: Continuous Quality Improvement Director

Executive Committee Charter

Committee Responsibility

The primary purpose of the Executive Committee shall be the hiring, evaluation and salary setting of the Agency's CEO. The committee shall also serve to act on behalf of the Agency's Board of Directors (the "Board") when necessitated by emergency or other unusual circumstance between regular or special meetings of the Board, and to help the Board perform its overall governance responsibilities.

Composition and Selection

The Executive Committee shall be composed of the President, the President-Elect, the Secretary and the Chairs of Finance, Governance and Quality Impact. All members of the Executive Committee shall be nominated by the Governance committee and ratified by a majority vote of the full Board. The President shall be the chair of the Executive Committee.

Authority and Responsibilities

- Facilitate selection and recommendation of hiring the CEO to the Board
- Lead evaluation process of the work performance of the CEO on an annual basis for the full Board to review and approve
- Review compensation package of CEO and recommend adjustments to the full Board on an annual basis
- Support the CEO in identifying activities within and across Board committees to support organizational strategy

To the extent permitted by law and subject to the Bylaws, the Board delegates to the Executive Committee the full power and authority of the Board, as necessitated by emergency or other unusual circumstance to conduct the business of the organization between regular or special Board meetings. Actions taken by the Executive Committee shall require the affirmative vote of a majority of the voting committee members then in office. Actions duly taken by the Executive Committee are binding as actions of the Board of Directors.

The Executive Committee shall:

- Report promptly to the Board any such exercise of power and authority unless the Board has by resolution given the Executive Committee the authority to defer or eliminate such report on a specific matter.

Support staff: Chief Executive Officer

Governance Committee Charter

Committee Responsibility

The primary purpose of the Governance Committee shall be to support the Board in building and developing a competent Board of Directors and to maintain effective policies and practices.

Committee Membership

The Governance Committee shall be composed of a minimum of four Board members, appointed by the Board President. The Governance Committee chair shall be elected annually by the full Board. The committee meeting calendar shall be developed annually in conjunction with the creation of the committee's work plan. The committee, at a minimum, will meet four times a year.

Authority and Responsibility

- Develop and recommend to the Board policies and practices related to governance;
- Conduct an annual assessment of Board performance and present to the full Board;
- Present a slate of nominees for all elective positions as officers of the agency prior to the beginning of each fiscal year;
- Serve as the Nominating Committee for new Board members, including:
 - Evaluate Board needs and identify possible candidates for Board service following a nomination timetable and process;
 - Review and assess the skills, backgrounds, experience, and characteristics currently represented on the Board to create an annual Board Profile, and proposes recruitment criteria of additional qualities that would augment the Board;
 - Lead the outreach efforts to identify potential candidates for Board service based on what has been identified as the Board's recruitment criteria;
 - Vet and prioritize the list of candidates based on established recruitment criteria;
 - Present names and relevant information of Board member candidates to full Board for consideration;
- Carry out an orientation program for all new directors, in conjunction with the CEO, and design and implement ongoing educational programs for the Board;
- Recommend the removal of directors, when necessary;
- Recommend changes in the existence, composition, operations, powers and responsibilities of Board committees;
- Recommend the formation and purpose of Ad Hoc committees;

- Ensure that the Board and committee membership include members with the necessary expertise to fulfill their oversight duties and responsibilities set forth in these Governing Policies;
- Review the Bylaws at least every two years and recommend revisions if necessary, and review and periodically recommend revisions to these Governing Policies.

Support staff: Chief Executive Officer

Finance Committee Charter

The primary purpose of the Finance Committee shall be to help the Board fulfill its responsibilities to ensure adequate resources to pursue the Agency's mission, to manage finances and risk, and to evaluate Agency performance. The Finance Committee plays a leadership role in helping the Board fulfill its fiduciary responsibility for the agency, making sure financial, internal control and compliance practices are sound and serve to protect the Agency and manage its exposure to risk. The committee works in coordination with the Executive Director and finance staff.

Committee Membership

The Finance Committee shall consist of not fewer than four Board members. The committee is led by a Chairperson who is elected by the Board who shall also serve as the Agency Treasurer. Members of the Finance Committee shall collectively have financial, accounting, investment and business experience necessary for the committee to perform its duties and responsibilities.

Authority and Responsibility:

- Reporting
 - Work with staff to ensure the production of desired reports noting the level of detail, frequency, deadlines, and recipients of these reports.
 - Review monthly financial performance reports and longer-term financial forecasts.
 - Present summary conclusions and recommendations for corrective action to the Board as necessary;
- Budgeting and Financial Planning
 - Monitor preparation of and review the Agency's annual operating and capital budgets, consistent with the Agency's strategic plan and long-term financial and programmatic goals, and balancing its resources against its strategies for fulfilling its mission, which shall be presented to the Board for approval;
 - Review financial aspects of major proposed transactions, new programs and services, as well as proposals to discontinue programs or services and report on these to the Board
- Internal Controls and Accountability Policies
 - Develop and recommend to the Board financial, risk management, human resources and other policies.
 - Exercise general oversight of all financial affairs of the Agency and safeguard assets from misuse, subject to direction from the Board of Directors;
- Investments
 - Develop and recommend to the Board and investment policy detailing the objectives of the investment portfolio, guidelines on the asset allocation of the portfolio based on a predetermined level of risk tolerance, authorizations for executing transactions, disposition of earned income, etc.
 - Recommend investment managers or advisors for the Agency's investment reserves and endowment funds to the Board for action.

- Monitor the investment performance of the Agency's investment reserves and endowment funds and evaluate the performance of investment managers or advisors.

Support staff: Chief Financial Officer

Audit Committee Charter

The audit committee provides independent oversight into EBAC's accounting and financial reporting and oversees the organization's annual audits.

Committee Membership

The Audit Committee is a freestanding committee of the Board composed of Board and non-Board members who have no financial interest in the organization. The Board of Directors appoints the audit committee and has the authority to remove members at any time. The committee shall consist of at least three members of the Board of Directors. At least one financial expert should be on the committee. No member of the committee shall be an employee of EBAC or the independent audit firm. Members of the Finance Committee cannot comprise 50 percent or more of the audit committee. The chair of the audit committee cannot be a member of the finance committee.

Authority and Responsibility:

- Select and engage the independent auditor, including the terms and fees;
- Manage the audit relationship;
- Review audit findings prior to their being presented to the Board and discuss/clarify the results of the findings of the audit and the year-end financial statements;
- Meet annually with the auditor, Board and finance staff, including in executive session;
- Committee chair to work with Chief Financial Officer to insure all required filings and reports are completed and submitted in a timely manner;
- Oversee preparation and distribution of the annual audit, management letter and 990 form and answers Board questions arising from these;
- May serve as recipient of whistleblower complaints.

Support staff: Chief Financial Officer

Committee Appointments

Appointments to all committees shall be made by recommendation of the Governance Committee and appointment by the President,

Committee Meetings

Schedules for committees are set by the chairs of the individual committees in the fall of the preceding year. The CEO maintains an updated master schedule of all Board and Board committee meetings and ensures that these are posted (and updated) on the Board Calendar on the Intranet on the EBAC website.

Part X Board Officers Roles, Responsibilities and Terms

The Board officers shall exercise such powers and perform such duties as are usually vested in officers of a corporation, and shall exercise such other powers and perform such other duties as may be prescribed from time to time by the Board, the Bylaws or this Governance Policies and Procedures Manual.

President

The role of the President is ***to lead the Board of Directors actively in fulfilling its roles and responsibilities and to serve as the primary liaison with the CEO on matters impacting the Agency as a whole***. As the senior volunteer leader of the Agency, the duties and powers of the President shall be to:

- Preside at Board and Executive Committee meetings, including setting the agenda and distribution of materials in conjunction with the CEO to consider matters appropriate to the Board and consistent with its policies;
- Oversee the functioning of the Board and its committees, ensure the Board has appropriate and sufficient resources to perform its legal and functional responsibilities, and appoint committee members and chairs in accordance with the Bylaws and Governance Policies and Procedures, and subject to approval by the Board;
- Develop and implement practices for the Board, its committees and its relationships with EBAC and the community that build the capacity of the Board to govern and support EBAC most effectively;
- Ensure that Board and committee performance are monitored periodically, and take measures to improve where necessary;
- Act as an ambassador and promote the work of EBAC by cultivating relationships with funders and community stakeholders. Assure that Board deliberations are fair, open and thorough, and also efficient, timely and orderly; encourage full participation by all Board members in substantive discussion of matters before the Board;
- Act as liaison with the CEO between meetings and collaborate with the CEO and committee chairs in coordination of Board and committee work in support of EBAC and its priorities;
- With the Executive Committee, take the lead in evaluation of the CEO's performance and ensure that the CEO has provided for executive and managerial leadership of EBAC in the temporary absence of the CEO;
- With the Executive Committee, ensure interim executive leadership of EBAC in the event that the CEO position is vacant.
- Mentor Board officers and committee chairs to develop future Board leadership for succession planning and to ensure sustainability of the Board's culture and capacity to govern and support EBAC.

In order to perform his/her responsibilities as President effectively, the following are the desired qualifications for the President:

- Understanding of the roles and responsibilities of the Board and a commitment to furthering the goals of EBAC;
- Understanding of and passion for the mission, values and work of EBAC
- Ability to provide leadership to the members of the Board and to facilitate Board discussions fairly and with an open mind; and
- Ability to communicate well with the members of the Board and with the CEO.

Secretary

The duties and powers of the Secretary shall be to:

- Keep, or cause to be kept, records of the proceedings of the Board, the Executive Committee and of such other committees as the President may direct.
- Keep, or cause to be kept, a complete list of the names and addresses of the directors as well as other information required by the Bylaws.
- Keep, or cause to be kept, up-to-date copies of the Articles of Incorporation, the Bylaws and the Governance Policies and Procedures.
- Sign such documents as the Board may direct.

In order to perform his/her responsibilities as Secretary effectively, the following are the desired qualifications for the Secretary:

- Understanding of the roles and responsibilities of the Board and a commitment to furthering the goals of EBAC;
- Understanding of and passion for the mission, values and work of EBAC;
- Ability to provide leadership to the members of the Board; and
- Ability to communicate well with the members of the Board and the CEO.

Treasurer

The duties and powers of the Treasurer shall be to:

- Keep and maintain, or cause to be kept and maintained, adequate and correct books and records of account for EBAC;
- Exercise oversight of the financial affairs of EBAC with guidance from the Finance Committee and the Board;
- Chair the Finance Committee and coordinate all Board activities concerning the organization's financial matters;
- At least quarterly, present to the Board such financial information as required to accurately describe the financial performance and condition of EBAC; and

In order to perform his/her responsibilities as Treasurer effectively, the following are the desired qualifications for the Treasurer:

- Understanding of the roles and responsibilities of the Board and a commitment to furthering the goals of EBAC;
- Understanding of and passion for the mission, values and work of EBAC;
- Ability to provide leadership to the members of the Board;
- Ability to communicate well with the members of the Board and the CEO; and
- Experience in financial, risk management and business issues.

President-Elect

The duties and powers of the President-Elect shall be to:

- Collaborate with the President to learn the role of the President;
- The President-Elect shall automatically become President at the end of the Outgoing President's term.

Officer Terms

- The Board President shall serve a two-year term. At the conclusion of the initial term, the President can be re-elected in one-year increments.
- The President-Elect is to be elected in the first meeting of the calendar year when the President's term is set to expire. The President-Elect's term shall be no more than 6 months.
- Committee Chairs and the Secretary shall serve a one-year term.
- Once a Board member is elected President, Secretary or Treasurer, her/his term as a director shall be renewed or extended as necessary to fulfill that role.

Part XI Board and Staff Responsibilities and Roles

(Adapted from 501 Commons, Best Practice Materials for Nonprofit Boards)

BOARD OPERATIONS

Activity	Responsibility
Develop, approve and modify bylaws	Board
Establish written policies and procedures for Board operations not addressed in the bylaws	Board
Appoint committees and hold them accountable	Board
Establish and enforce expectations for attendance at Board/committee meetings	Board
Recruit new Board members	Board
Train Board members	Joint
Plan agenda for Board meetings	Joint
Take minutes at Board meetings	Board or staff designee
Plan and propose committee structure	Board
Prepare exhibits, materials, and proposals for the Board and committees	Staff
Sign or delegate the signature of legal documents	Board
Follow-up to insure implementation of Board and committee decisions	Joint
Settle discord between committees	Board

PLANNING

Establish mission	Board
Articulate a vision for achieving the mission	Board
Insure development of strategic plan and long range strategic goals	Board
Lead and staff the plan development	Staff
Provide input to long range goals	Staff
Formulate annual objectives	Staff
Direct the operational planning process	Staff
Implement Strategic Plan	Staff
Approve the CEO's annual objectives	Board
Prepare performance reports on achievement of goals and objectives	Staff
Monitor achievement of goals and objectives	Joint

PROGRAMMING

Assess stakeholder/client needs	Staff
Oversee evaluation of products, services and programs	Staff
Develop new programs or revise current programs	Staff
Approve new programs or major revisions to current programs	Joint
Maintain program records; prepare program reports	Staff
Determine if the organization is being effective in achieving its mission (Review program evaluation, client/customer surveys. Hold meetings with constituents or clients etc.)	Board

FINANCIAL PLANNING, MANAGEMENT, AND OVERSIGHT

Prepare operating and capital budget	Staff
Finalize and approve budget	Board
Ensure that expenditures are within budget	Staff
Approve expenditures outside authorized budget levels	Board
Provide for the periodic audits and financial reviews	Board
Develop financial policies and procedures , including policies related to private inurement, retention of records, conflict of interest, and whistleblower policies	Staff
Approve financial policies and monitor that policies are being followed.	Board
Ensure that there is adequate segregation of financial duties so that no one person is involved in all aspects of financial transactions.	Joint
Establish audit committee to receive and review audit	Board

FUNDRAISING

Develop and implement fundraising plan	Staff
Individually contribute to EBAC	Board
Solicit contributions from others	Joint
If membership organization: Solicit organizations/ individuals to join	Joint
Represent the organization in meetings with potential funders.	Joint

PERSONNEL

Hire and discharge CEO.	Board
Establish executive compensation	Board
Ensure succession planning	Joint
Establish performance expectations/agreement and annually evaluate the CEO	Board
Direct the work of the organization and its programs	Staff
Hire, supervise, evaluate and discharge staff other than the CEO	Staff
Recruit, train, and evaluate volunteers	Staff
Handle whistleblower complaints against the CEO by a staff member	Board

MARKETING/COMMUNITY RELATIONS:

Interpret ORGANIZATION to local communities	Joint
Solicit information from funders, supporters, customers, clients, partners etc. about the organization's performance	Board
Develop marketing plan, materials, and awareness campaigns	Staff

Part XII Resources

Boardnet USA

www.boardnetusa.org/public/home.asp

Boardnet USA connects people looking for board positions with organizations looking for board members. The site enables boards to reach people they normally wouldn't have connections to in order to strengthen their boards, and offers a way for people to find potential organizations on which to serve as board members.

BoardSource

<http://www.boardsource.org>

The website provides solutions, leadership tips, and governance information about board-related issues such as accountability and transparency to increase board capacity. While membership is not free, certain articles and essential research data can be downloaded at no charge.

Blue Avocado

<http://www.blueavocado.org/>

Resources and advice for boards including numerous articles

Management Library (nonprofits and for profits)

www.managementhelp.org includes a section on nonprofit [Boards of Directors](#). Visitors can view sample job descriptions for board members, guidelines for recruiting members, and so on.

The Nonprofit Good Practice Guide

www.npgoodpractice.org provides more than 7,000 tips and resources organized into ten topic areas, has a [section on nonprofit board governance](#).

Independent Sector

<http://www.independentsector.org/accountability>

Board Development

<http://www.boarddevelopment.org/>

A program of United Way of Canada - this site offers an abundance of good practices in governance and includes checklists, forms, documents, and tools.

Part XIII APPENDIX

Other policies or detailed approved procedures of the Board are contained in the appendix, as well as forms requiring member signatures. These include:

General Responsibilities

- EBAC Board Members Annual Commitments and Agreements
- Conflict of Interest Policy
- Board of Director Statement
- Taking Positions on Voter Initiatives

Finance

- Board Designated Operating Reserves Management Policy
- Investment Policy

Human Resources

- Executive Compensation Policy
- Executive Leadership Compensation, Philosophy and Procedures

Fundraising

- The Role of Board Members in Fundraising

EBAC Board Members' Annual Commitments and Agreements

The active participation and ethical conduct by all members of the EBAC Board of Directors is essential to the successful functioning of the Board and EBAC. In order to ensure this success, board members agree to the following requirements.

- Be informed about EBAC's mission, services, policies, financial statements and programs
- Attend at least one EBAC program activity per year
- Attend at least one of EBAC's major fundraising events, such as the Masquerade Ball, and at least one other fundraising event per year
- Share knowledge and contribute to organizational expertise through committees or individual consultations as requested by Board or CEO

Meeting Attendance and Participation

- Attend quarterly board meetings
- Serve on at least one standing Board committee.
- Review agendas and supporting materials before board and committee meetings and participate fully in the meetings
- Attend special meetings of the Board of Directors and Board retreats

Financial Commitment and Fundraising

At a minimum, every board member is expected each fiscal year to:

- Give a personally meaningful and significant annual financial gift to EBAC and help raise donations from others
- Support formal EBAC fundraising activities through in-kind support, gaining sponsors for events, hosting a house party, providing names of individuals who might be solicited for donations, and other means. All board members are expected to participate in the annual fundraising appeal campaign, whether they supply their own names to solicit or are furnished names

Specific individual fundraising commitments are defined in each board members' Annual Individual Fund Development Plan (to be completed each year).

Public Relations and Visibility

In conjunction with (and direction from) the CEO and the Board President, board members are asked to:

- Serve as an ambassador for EBAC and its programs in the community, for example speaking to a media source, chairing an event, attending conferences or meetings on

behalf of EBAC, supporting efforts to gain publicity for EBAC, helping to expand EBAC's networks through individual and professional connections, etc.

Standards of Conduct, Conflict of Interest and Confidentiality¹

- Uphold exemplary standards of conduct and performance
- Follow the Code of Ethical Conduct, Conflict of Interest policy and confidentiality policy

Understood and agreed:

Signature _____ (Board Member)

Date _____

¹ The specific policies related to codes of conduct, conflicts of interest and confidentiality are outlined in separate forms and signed annually.

CONFLICT OF INTEREST POLICY FOR BOARD OF DIRECTORS

Article I. Purpose

The purpose of this Conflict of Interest Policy (herein called the “Policy”) is to protect the interest of East Bay Agency for Children (herein called “the Organization”) when it contemplates entering into a transaction or arrangement that might benefit the private interest of a member of the Board of Directors (herein collectively called the “Board” and individually called “Director”) of the Organization, or might result in a possible excess benefit transaction. This Policy is intended to supplement but not replace any applicable state or federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

Article II. Definitions

Section 1. Interested Person

Any Director who has a direct or indirect financial interest, as defined below, is an Interested Person.

Section 2. Financial Interest

A financial interest arises if an Interested Person has, directly or indirectly, through business, investment or family:

- a. an ownership or investment interest in any entity with which the Organization has a transaction or arrangement;
- b. a compensation arrangement with the Organization or with any entity or individual with which the Organization has a transaction or arrangement; or
- c. a potential ownership or investment interest in, or compensation arrangement with any entity or individual with which the Organization is negotiating a transaction or arrangement.

Section 3. Compensation

Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

Article III. Procedures

Section 1. Duty to Disclose

In connection with any actual or possible conflict of interest, an Interested Person must disclose the existence of any financial interest and be given the opportunity to disclose all material facts to the Board of Directors of the Organization and members of committees with governing board delegated powers (herein called “board committees”) who are considering the proposed transaction or arrangement.

Section 2. Determining a Conflict of Interest

After an Interested Person has disclosed his/her financial interest and all material facts pursuant to Article III., Section 1, and after he/she has answered questions about such financial interest, the Interested Person shall leave the meeting of the Board or board committee meeting while the

determination of a conflict of interest is discussed and voted upon. The remaining Board or board committee members shall decide if a conflict of interest exists.

Section 3. Procedures for Addressing the Conflict of Interest

If it is determined that the Interested Person has a conflict of interest with the Organization, the following procedure shall be followed:

- a. The chairperson of the Board or board committee may, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement;
- b. After exercising due diligence, the Board or board committee shall determine whether the Organization can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest;
- c. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the Board or board committee shall determine by a majority vote of the disinterested Directors whether the transaction or arrangement is in the Organization's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination it shall make its decision as to whether to enter into the transaction or arrangement.

Section 4. Violations of the Conflicts of Interest Policy

If the Board or board committee has reasonable cause to believe a Director has failed to discuss actual or possible conflicts of interest:

- a. it shall inform the Director of the basis for such belief and afford the Director an opportunity to explain the alleged failure to disclose.
- b. If, after hearing the Director's response and after making further investigation as warranted by the circumstances, the Board or governing committee determines the Director has failed to disclose an actual or possible conflict or interest, it shall take appropriate disciplinary and corrective action.

Article IV. Records of Proceedings

Section 1. Minutes

The minutes of meetings of the Board of Directors and all board committees shall contain:

- a. the names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the Board's or the governing committee's decision as to whether a conflict of interest in fact existed; and
- b. the names of the persons who were present for discussion and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

Article V. Compensation

Section 1.

A member of the Board of Directors who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to his/her compensation.

Section 2.

A member of any governing committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to his/her compensation.

Section 3.

No voting member of the Board or any governing committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization, either individually or collectively, is prohibited from providing information to any governing committee regarding compensation.

Article VI. Annual Statements

Section 1.

Each Director and member of a governing committee shall annually sign a statement which affirms that he/she:

- a. has received a copy of this Conflict of Interest Policy;
- b. has read and understands the Policy;
- c. has agreed to comply with the Policy, and
- d. understands that the Organization is charitable and, in order to maintain its federal tax exemption status, it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

Article VII. Ensuring Tax-Exempt Status

Section 1. Periodic Review

To guarantee that the Organization operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted, focusing at a minimum, on the following subjects:

- a. determining whether compensation arrangements and benefits are reasonable, based on competent survey information and the result of arm's length bargaining; and
- b. Determining whether partnerships, joint ventures, and arrangements with management organizations conform to the Organization's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit, or in an excess benefit transaction.

Section 2. Outside Advisors/Experts When conducting the periodic reviews as provided for in Article VII., Section 1, the Organization may use outside advisors/experts. However, use of such

outside experts shall not relieve the Board of its responsibility for ensuring that periodic reviews are conducted.

Board Member Name (printed)

I have read East Bay Agency for Children's Conflict of Interest Policy for Board of Directors. To the best of my knowledge and belief, except as disclosed below, neither I, nor any person with whom I have or have had a personal, family or business relationship, is engaged in any transaction or activity or has any relationship that may represent a potential competing or conflicting interest with East Bay Agency for Children, as defined in said Conflict of Interest Policy.

Further, to the best of my knowledge and belief, except as disclosed below, neither I, nor any person with whom I have a personal, family or business or professional relationship for which I am compensated, intend to engage in any transaction, acquire any interest in any organization or entity, or become the recipient of any substantial gift or favor that might be covered by the East Bay Agency for Children's Conflict of Interest Policy.

Board Member Signature

Date

BOARD OF DIRECTOR STATEMENT

I have read and understand my legal duties and obligations as a member of the board of directors and I also understand the East Bay Agency for Children's (EBAC) operation is governed by laws and regulations that are enforced by EBAC's Articles of Incorporation, the organization's Bylaws and the Governance Policies and Procedures.

Instructions

Please type or clearly print the information being requested by each item number. Item 1 has been completed for you. Item 2 enter your daytime and evening telephone number. Items 3 – 9 enter your name; complete mailing address, signature and date. All signatures must be original.

I declare I have read and understand the information contained in the Board Duties and Responsibilities document.			
1. Organization Name East Bay Agency for Children (EBAC)			2. Telephone No. (Day): (Evening):
3. Your Name (Print Clearly)			
Your Mailing Address	4. City	6. State	7. Zip
8. Signature			9. Date

Taking Positions on Voter Initiatives

From time to time matters of public policy that are relevant to the interests of the EBAC are brought to voters in the form of state or local ballot measures, initiatives or propositions. Unlike campaigns for public office, which are inappropriate for charities like EBAC to be involved in, ballot measures are treated like legislation, and thus it is appropriate for EBAC to be engaged in such efforts.

It is properly within the scope of responsibility of the CEO to determine whether EBAC should endorse a ballot measure or other type of voter initiative and, to a limited extent, whether a modest contribution to an initiative campaign is an appropriate expenditure of organizational resources.

The Board of Directors has established the following guidelines and principles for potential involvement in ballot measures and other voter initiatives.

1. EBAC should consider taking a position on ballot measures or other voter initiatives only to the extent that the subject of the measure or initiative is directly relevant to the scope of EBAC's mission. For example, measures affecting school financing and financing of mental health programs will often be directly relevant to EBAC's mission. Measures on wider ranging issues such as environmental protection, broader issues of public health and other matters are only indirectly related to EBAC's mission.
2. EBAC should consider taking a position on a ballot measure or other voter initiative only to the extent that EBAC's doing so may have a material effect on the outcome. EBAC should avoid taking positions on initiatives simply to make a point.
3. EBAC should avoid taking a position on a ballot measure or other initiative if there is a significant risk that doing so would have an adverse impact on EBAC's larger mission, business, nonprofit status, or reputation.
4. EBAC should only take a position on a ballot measure or other initiative when doing so will not distract attention and resources away from its core activities.
5. The CEO may authorize the expenditure of no more than \$1,000 total toward these activities in a fiscal year without the prior approval of the Board of Directors.

Cash Balance Policy

Purpose

The Purpose of this policy is to ensure that the management has the operating flexibility to access available financial resources sufficient to operate all programs and to meet all financial obligations. Liquidity to achieve this objective shall be maintained through cash balances in the operating accounts that are adequate to fund the Agency's needs and normal variations in cash flow with a large degree of safety.

This policy will be implemented in concert with the other EBAC governance and financial policies and is intended to support the goals and strategies contained in these related policies and in the Agency's strategic plan.

Definition and Goals

The Cash Balance policy is defined as the guidance for maintaining adequate operational cash to assure funding of liabilities related to activities involved in fulfilling the mission of the Agency. Cash will be defined as available cash balances plus all unrestricted highly liquid investments with an original maturity of three months or less. Typically the amounts will be kept in EBAC's general checking and savings accounts.

A minimum cash balance (target) will be established in an amount sufficient to maintain ongoing operations and programs for a set period of time, measured in months. The target cash balance will be reviewed and adjusted in response to internal and external changes. The target cash balance will be set to equal one month of average operating costs. The calculation of one month of average operating costs includes all recurring, predictable expenses such as salaries and benefits, occupancy, office, travel, program, and ongoing professional services. Depreciation, in-kind, and other non-cash expenses are not included in the calculation. The calculation of average monthly expenses also excludes some expenses such as one-time or unusual expenses and capital purchases. The target cash balance will be calculated each year after approval of the annual budget, reported to the Finance Committee, and included in the regular financial reports. If EBAC is consistently over the target cash balance, then consideration will be taken to move funds into investments in accordance with EBAC's Investment policy.

Review of this Policy

This Policy will be reviewed annually by the Finance Committee or as warranted by internal or external events or changes. Changes to the Policy will be recommended by the Finance Committee to the Board of Directors.

Investment Policy

Purpose

The Investment Policy provides parameters for management of EBAC's Investment account. Investments consist of both EBAC's Endowment and any excess operating funds it wishes to invest (see Cash Balance policy).

The purpose of this Policy is three fold:

- Provide a formal written document of the board expectations regarding the investment program
- Define investment objectives and establish guidelines for investment of assets.
- Outline criteria and procedures for the on-going operation and evaluation of the investment program.

In general, it is understood that the investment policy must be structured to accommodate current and future economic and market conditions, any applicable accounting and statutory requirements, and the nature of the underlying obligations.

Investment Objectives-Endowment

The investment objective of the Endowment is to strike a balance between:

- Preserving the nominal value of the Endowment;
- Maximizing the total long term investment returns from interest, dividends and capital appreciation; and
- Generating current income and capital gains to add to the organization's financial resources.

Investment Guidelines-Endowment

Endowment assets will be invested in a "moderate growth portfolio", appropriate for investors with a long-term investment horizon with a moderate risk tolerance.

Earnings Distribution-Endowment

Any earnings generated by the investment of the Endowment shall be available for the organization to support operations.

Investment Objectives- Other Funds

The objective for investing excess operating cash balances moved into investments is to strike a balance between:

- Preserving the nominal value of those funds;
- Maximizing investment returns from interest, dividends and capital appreciation; and
- Ensuring liquidity in order to make strategic investments to fund the organization's cash needs as determined by action of Management and board.

Investment Guidelines-Other Funds

The assets of other funds will be invested in money market instruments or high-quality, short-term fixed income securities, consistent with the short-term time horizon of this portion of the Investments.

Earnings Distribution- Other Funds

Earnings generated by the investment of these funds shall be available for the organization to support operations.

Prohibited Transactions

The following are prohibited transactions or assets, unless otherwise allowed by the Finance Committee: commodity trading (including all futures transactions), purchase of letter stock, short sales, margin transactions, certain derivatives, Limited Partnerships or direct investments, tangible assets, and privately held companies. Investment funds must not be used to purchase debt obligations of companies that sell tobacco, tobacco related products, firearms or firearms related products.

Authority and Management

The Board of Directors of EBAC has delegated the responsibility of oversight of Investments to the Finance Committee. In fulfilling its obligation, it has the authority to retain investment managers and consultants to assist the Finance Committee. Each investment manager hired to manage the assets shall utilize the same care, skill, prudence and due diligence under the circumstances then prevailing that experienced investment professionals acting in a like capacity and fully familiar with such matters would use in like activities for like investment funds with like aims.

The CFO will provide the Finance committee, on a quarterly basis, with a report that includes the portfolio content, the asset allocation percentages and the YTD income earned in total and by asset.

Frequency of Policy Review

The Finance Committee will review this Investment Policy at least annually, recommending changes to the Board of Directors, as appropriate.

Executive Leadership Compensation

Philosophy and Objectives

East Bay Agency for Children's primary objective with respect to executive leadership compensation is to provide reasonable and competitive total compensation consistent with market-based compensation practices to individuals possessing the experience and skills needed to effectively lead the organization.

The organization's executive compensation is designed to:

- Encourage the attraction and retention of high-caliber executives.
- Provide competitive compensation, including salaries, benefits and time off.
- Reinforce the goals of the organization by supporting teamwork and collaboration.
- Ensure that pay is, and is perceived to be, fair and equitable.
- Be flexible to reward individual accomplishments as well as organizational success.
- Ensure that the program is easy to explain, understand, and administer.
- Balance the need to be competitive with the limits of available financial resources.
- Ensure that the program complies with state and federal legislation.

In general, the total compensation for the CEO and other C-level staff, including benefits, are intended to be set at the median of the market, and no less than 80% of median, as established through the Fair Pay for Northern California Nonprofit Compensation and benefit Survey or similar report. Compensation for a particular position or individual may be above or below the median based on experience, performance, and business need to attract and retain specific talent. The value of EBAC's unique benefits are also explicitly considered, particularly its policy to allow generous time-off/paid vacation. See discussion of "market position" below.

Governance and Procedures

The Board of Directors is responsible for determining the compensation package for the CEO and in reviewing the compensation packages for all C-level staff. The CEO annually sets the salary and compensation for the other senior management following their annual evaluation.

The process for determining the CEO compensation package is administered by the Executive Committee (EC) of the board. This is a two part process. The first part involves the annual performance review of the CEO by the EC. Typically conducted in the June of each year, the Committee assesses the CEO's performance based on a standardized process involving an evaluation of progress made towards goals and objectives established the previous year, identification of areas for improvement, as needed, and the setting of goals and objectives for the following year.

The second part involves setting the CEO's compensation package for the year, calendared in conjunction with COLA and raise considerations for the rest of the organization, based in part on the findings from the performance review. The compensation package is also determined based on an assessment of the competitive market. Towards this end, the Human Resources department provides the EC with an up to date market analysis of the CEO's compensation package and senior level salary scales in comparison to comparable compensation packages and

salary ranges. (See below for additional details.) The findings from this assessment of EBAC's market position are reviewed by the EC along with the results from the performance evaluation to establish a recommendation to the full board for the CEO's compensation package,

Once approved by the full board, internal HR documents are completed identifying the term of the CEO's salary and benefit package with the approval date, and are placed in the CEO's personnel record.

Determining Market Position

The analysis of EBAC's "market position" primarily focuses on Bay Area nonprofit organizations of similar size (e.g. budget and FTE) to benchmark pay. Information from additional market segments, private foundations, and published not-for-profit compensation surveys may be used as a supplement. In addition, the analysis may also utilize other published survey data, when appropriate, used by for-profit organizations for specific functional competencies such as finance and human resources.

Board Fundraising Policy

Board Fundraising Goal.

The Board will establish an overall Board fundraising goal ("Board Fundraising Goal") annually. The amount of this goal will be established each May for the next fiscal year by way of a proposal submitted by the Finance Committee (and/or other relevant committee), in partnership with agency staff, for approval by the full Board. The starting points in establishing the target goal will be the consideration of the following: (a) the fundraising results from the previous year; (b) known changes in the composition of the Board for the upcoming year; and (c) a determination of how the Board's efforts will best support EBAC's overall resource development plan and strategic plan. Donations from Board members, contributions secured through solicitation by Board members, and event ticket sales shall count towards the Board Fundraising Goal. Agency staff shall provide a report at every board meeting on the progress of the Board in reaching its goal.

100% Board Giving

Every Board member is expected to give an annual financial gift to EBAC in an amount that is meaningful to her or him. At or before the beginning of each fiscal year, the Board member will discuss the amount of the gift with the Board President, with or without the Executive Director or Development Director, and commit to an amount. In addition, the Board member will review the fund development initiatives and activities (see ¶ 3 below) in which he or she may participate. The Governance Committee will review the giving of all Board members at the end of each fiscal year as part of its annual assessments of the Board as a whole and of individual Board members. Prospective Board members will be apprised of the Board fundraising goal as well as the average and the range of current Board member giving.

Support of Fund Development Initiatives and Activities

Each Board member is expected to leverage their personal/professional networks, to the extent able, to support EBAC ("Network Support"). Such Network Support may include individual financial solicitations, corporate grant support or invitations to events. Each Board member is expected to support EBAC activities (e.g., Ball and Walk to Remember) by attending events to the extent individually possible. Additionally, Board members are encouraged to identify appropriate opportunities to participate in the activities of the organization, matching capacity, skill, interest, etc. with needs of EBAC.

Tracking Progress towards Board Fundraising Goal

During the course of the fiscal year, the Board President or the President's designee may have discussions with the full Board and/or individual Board members regarding the progress of the Board in reaching its goal or of the Board member in satisfying his or her individual commitment. At minimum, there should be one mid-year discussion.



east bay agency for children



East Bay Agency for Children

LEADERSHIP

Approved 7/1/17

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Purpose

East Bay Agency for Children's (EBAC) Leadership Manual is intended to achieve the following goals:

- Outline EBAC's Leadership philosophy and structure
- Outline EBAC's commitment to cultural competence and diversity
- Describe EBAC's commitment to remaining compliant and responsive to environmental factors

Leadership Philosophy

EBAC leadership consists of the Board of Directors, Chief Executive Officer, Executive Leadership Team, Strategic Leadership Team and Program Directors. Agency leadership guides the overall business and service delivery of the organization and is available to persons served, guardians, employees, and stakeholders on an ongoing basis. Additionally, EBAC's leadership team guides the mission, philosophy, and values of the organization to achieve the outcomes of the programs and services offered. Leadership seeks to balance the expectations of persons served and other stakeholders, ensure financial stability, address risk management issues, conduct ongoing performance improvement, develop and implement corporate responsibility, and comply with all legal and regulatory requirements.

EBAC leadership also values and maintains a person and family centered philosophy. EBAC's services range from serving children as young as three years old with behavioral health needs to older adults and their families in need of health care enrollment and housing support. Throughout all of its programs, EBAC's leadership seeks to offer and provide the highest quality service possible for the participant's/family's identified need and/or area of concern. Consistent with this philosophy, leadership at all levels of the organization should also maintain a high level of accessibility not only to staff, but also the persons the organization provides direct service to. EBAC's ultimate success is highly dependent on relationship building with clients and their immediate family, caregivers and other stakeholders. Maintaining a consistently open and accessible attitude supports greatly with responsiveness to client needs and overall satisfaction.

Leadership Structure

EBAC's leadership structure consists of the following tiers and brief description of corresponding responsibilities:

- Board of Directors
 - The EBAC Board's primary purpose is to govern. It achieves this purpose by accomplishing the following three complementary governance duties, described further in EBAC's Governance Policies:
 - Fulfilling fiduciary obligations
 - Thinking Strategically
 - Generating ideas and conversation

- Chief Executive Officer
 - The CEO Shall:

Oversee all operations of the organization in a lawful, prudent manner, and in accordance with commonly accepted business and non-profit organizational practices and professional ethics.
- Executive Leadership Team
 - Chief Operating Officer
 - Provides direction and day-to-day management of the agency's administrative departments, including Human Resources (HR), IT, Operations and Facilities.
 - Participates as a member of the Strategic Leadership Team to formulate and implement policies and plans to meet the organization's short and long-term objectives.
 - Assumes responsibility for the agency in the absence of the Chief Executive Officer.
 - Chief Financial Officer
 - Manages budget preparation and monitoring, oversees government contract management and reporting, supports and monitors agency facilities/operations and information technology, and manages all finance and accounting functions consistent with EBAC values.
 - Chief Program Officer
 - Leads school and community based programming efforts, with close contact to individual programming division leads (School Based Behavioral Health North Region Senior Program Director, School Based Behavioral Health South Region Senior Program Director, Intensive Behavioral Health Senior Director and Family & Community Wellness Director; all of whom are also part of the Strategic Leadership Team).
 - Chief Development Officer
 - Responsible for the planning, implementation and evaluation of a coordinated and comprehensive fundraising, marketing and media plan for the organization.

- Also responsible for: ensuring successful fundraising events; donor cultivation and management; and grant writing activities.
- Works closely with the EBAC Board of Directors and the Chief Executive Officer on development plans and activities.
- Director of Impact and Evaluation
 - Works collaboratively with other members of the Strategic Leadership Team to create and lead a system of robust, data-driven continuous quality improvement that informs and connects practice, training and outcomes in support of agency strategic goals.
- Program Directors – EBAC’s Program Directors
 - Provide administrative leadership and oversight to services for children, families and communities in throughout Alameda County.

Supervision Philosophy

In keeping with our Leadership Philosophy, as outlined above, EBAC supports and promotes a culture of supervision. It is EBAC’s expectation that managers meet with their employees, at least once monthly, twice preferably, to ensure that there is an opportunity for giving and receiving feedback. Supervision helps develop an atmosphere of prevention; a possible problem discussed, is a problem averted. Additionally, EBAC believes that employee development happens both formally, through planned learning activities and informally, through coaching opportunities that exist within supervision. It is a requirement of all managers to provide supervision, as we believe the following things occur when supervision happens:

- Goal & Expectation Setting
- Coaching
- Correction
- Direction
- Sharing
- Support
- Clarity

It is virtually impossible for an employee to be successful without clear expectations and an opportunity to share concerns, toward the end goal of receiving direction.

Mid-level and senior managers have greater responsibility for agency related matters and as such EBAC expects that supervision, beginning at the coordinator level, will happen weekly, or at a

minimum bi-weekly, to ensure that communication is occurring between direct service personnel and senior management; promoting awareness of successes and challenges. In addition to the above, EBAC also expects, in adherence to our open door policy, that managers will make themselves available to staff to hear concerns as they arise.

Leadership Succession

Succession planning is essential to the Agency's health. EBAC is committed to ensuring that the Agency can transcend the absence of key leadership and sustain its ability, with regard to business efforts, should key leadership personnel be unavailable to perform their duties due to retirement, resignation, serious illness, death, or other reasons. Further, as it is EBAC's goal to promote, when possible, from within the agency, it is necessary to plan for such possibilities by assessing which employees on staff have leadership abilities and seek to provide opportunities for those employees, especially as it relates to hard to fill positions. *(See Governance and Risk Management Plans for additional information on succession planning.)*

Cultural Competency and Diversity Plan

EBAC strives to maintain a culturally competent workforce that is responsive to the unique needs of the participants served. Annually, as a part of employment, all staff is required to attend cultural diversity training with the goal of enlightening staff toward the most current trends, knowledge and reminders to ensure a culturally diverse workplace.

Additionally, the attached cultural competency and diversity plan for FY 19/20 addresses issues that EBAC's Management deem important to our cultural competency efforts.

EBAC's cultural diversity plan will be reviewed and assessed on a quarterly basis, with the entire plan updated on an annual basis. We are excited and expect to update listing of priorities and recommendations based on the involvement and input of all staff.

Corporate Responsibility & Compliance

EBAC maintains a strong ethical culture and is committed to compliance with all applicable laws, regulations and requirements. All staff members, Board members, volunteers, and other individuals affiliated with EBAC, are expected to comply with the organization's Code of Ethical Conduct, which summarily states, that each EBAC employee is responsible for both the integrity and the consequences of his or her own actions. EBAC expects the highest standards of honesty, integrity and fairness from everyone in any activity concerning EBAC, especially relationships with other employees, children, vendors or other independent contractors or other members of the public.

To further support compliance efforts, EBAC has identified its Continuous Quality Improvement Manager as its official corporate compliance officer. In this role, EBAC's CQI manager is

responsible for monitoring matters pertaining to corporate compliance, conducting corporate compliance risk assessments and reporting on matters pertaining to corporate compliance. These internal auditing efforts will be made in an effort to evaluate the organization's compliance with federal requirements and ultimate use of federal funding. Internal audits will occur on a quarterly basis at a minimum.

Staying Current in the Field

EBAC leadership works to ensure its staff receive and/or have access to resources and on-going education toward the most current accepted strategies and interventions prevalent in the field. As one example, EBAC maintains an online training database (Relias) that provides ongoing training options for a wide-spanning number of topics. Areas of training can be easily organized and assigned by individual or role as needed to meet ongoing training and certification requirements.

EBAC also consistently offers its direct service staff professional development training (either provided by EBAC staff or via contractor) that is geared toward building upon the most current evidence supported client approaches. EBAC has committed to developing a trauma informed culture and understanding throughout its organization, and although the organization is still relatively young in its adoption of these standards, we plan for staff development to be highly concentrated on these concepts to both better prepare our staff and better serve the agency's clientele.



east bay agency for children



East Bay Agency for Children

Finance and Accounting Manual

7/1/2024

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PURPOSE

Purpose: East Bay Agency for Children's (EBAC) Financial Planning and Management Manual is intended to achieve the following goals:

- Provide an overview of the accounting policies and procedures applicable to EBAC.
- Document the financial operations of the organization
- Formalize accounting policies and procedures for the accounting staff and document internal controls.

EBAC is incorporated in the state of California. EBAC is exempt from federal income taxes under IRC Section 501(c) (3) as a nonprofit corporation.

GENERAL/OVERVIEW

ACCOUNTING DEPARTMENT OVERVIEW

Organization

The accounting department consists of a team who manage and processes financial information for EBAC. The positions comprising the accounting department of EBAC, and the abbreviations of each position used throughout this manual, are as follows:

- Chief Financial Officer (CFO)
- Director of Finance (DOF)
- Accounting Manager (AM)
- Accountants (AC)
- Project Accountants (PA)

Responsibilities

The primary responsibilities of the CFO consist of:

- External Reporting of Financial Information
- Budgeting
- Cash and Investment Management
- Asset Management
- Grants and Contracts Administration
- Compliance with Government Reporting Requirements
- Annual Audit

The primary responsibilities of the Director of Finance consist of:

- Overseeing Billing & A/R
- Bank Reconciliation
- Budgeting
- Support of Program Management

The primary responsibilities of the Accounting Manager consist of:

- General Ledger

- Financial Statements
- Payroll, Accounts Payable, and Cash Receipts
- Reconciliation of Sub-Ledgers
- Support of Auditors

The primary responsibilities of the Project Accountants consist of:

- Accounts Receivable and Billing
- Support of Program Directors
- Special projects as assigned

The primary responsibilities of the Accountants consist of:

- Accounts Payable
- Payroll and Benefits
- Cash Receipts
- Special projects as assigned.

Initial and Ongoing Training

Finance department staff (and other appropriate personnel) are trained in EBAC's Finance and Accounting procedures both at hire and regularly thereafter to ensure ongoing comprehension.

BUSINESS CONDUCT

Practice of Ethical Behavior

Unethical actions, or the appearance of unethical actions, are unacceptable under any conditions. The policies and reputation of EBAC depend to a very large extent on the following considerations.

Each employee must apply her/his own sense of personal ethics, which should extend beyond compliance with applicable laws and regulations in business situations, to govern behavior where no existing regulation provides a guideline. It is each employee's responsibility to apply common sense in business decisions where specific rules do not provide all the answers.

Each Director, Manager and Supervisor is responsible for the ethical business behavior of her/his subordinates. Directors, Managers and Supervisors must weigh carefully all courses of action suggested in ethical as well as economic terms and base their final decisions on the guidelines provided by this policy as well as their personal sense of right and wrong.

Conflicts of Interest

No employee, officer, or agent of EBAC shall participate in the selection, award, or administration of a contract involving EBAC if a real or apparent conflict of interest is involved. Such a conflict would arise when the employee, officer, or agent, or any member of her or his immediate family, his or her partner, or an organization that employs or is about to employ any of the parties indicated herein, has a financial or other interest in the organization selected.

Compliance with Laws, Regulations and Organization Policies

EBAC does not tolerate the willful violation or circumvention of any Federal, state, local, or foreign law

by an employee during that person's employment; nor does the Organization tolerate the disregard or circumvention of EBAC policy or engagement in unscrupulous dealings. Employees should not attempt to accomplish by indirect means, through agents or intermediaries, that which is directly forbidden.

Disciplinary Action

Failure to comply with the standards contained in this policy will result in disciplinary action that may include termination, referral for criminal prosecution, and reimbursement to the Organization or to the government, for any loss or damage resulting from the violation. More specifically, disciplinary action will be taken:

- Against any employee who authorizes or participates directly in actions that are a violation of this policy.
- Against any employee who has deliberately failed to report a violation or deliberately withheld relevant and material information concerning a violation of this policy.
- Against any Director, Manager or supervisor who attempts to retaliate, directly or indirectly, or encourages others to do so, against any employee who reports a violation of this policy.

As with all matters involving disciplinary action, principles of fairness will apply. Any employee charged with a violation of this policy will be afforded an opportunity to explain her/his actions before disciplinary action is taken.

FRAUD

Fraud is defined as the intentional, false representation or concealment of a material fact for the purpose of inducing another to act upon it to his or her injury. This definition applies to any fraud or suspected fraud involving employees, officers or directors, as well as members, vendors, consultants, contractors, funding sources and/or any other parties with a business relationship with EBAC.

Management is responsible for the detection and prevention of fraud, misappropriation, and other irregularities. Each member of the Large Management Team will be familiar with the types of improprieties that might occur within his or her area of responsibility and be alert for any indication of irregularity.

Any fraud that is detected or suspected must be reported immediately to the CEO, CFO or, alternatively, to the Chair of the EBAC Finance Committee, who coordinates all investigations.

Actions Constituting Fraud

The terms fraud, defalcation, misappropriation, and other fiscal irregularities refer to, but are not limited to:

- Any dishonest or fraudulent act
- Forgery or alteration of any document or account belonging to EBAC

- Forgery or alteration of a check, bank draft, or any other financial document
- Misappropriation of funds, securities, supplies, equipment, or other assets of EBAC
- Impropropriety in the handling or reporting of money or financial transactions
- Disclosing confidential and proprietary information to outside parties
- Accepting or seeking anything of material value from contractors, vendors, or persons providing goods or services to EBAC. Exception: gifts less than \$50 in value.
- Destruction, removal or inappropriate use of records, furniture, fixtures, and equipment
- Any similar or related irregularity
- Other Irregularities

Irregularities concerning an employee's moral, ethical, or behavioral conduct should be resolved by the departmental management and the Human Resources Department. If there is a question as to whether an action constitutes fraud, contact CFO or the CEO for guidance.

Investigation Responsibilities

The Finance Committee has the primary responsibility for the investigation of all suspected fraudulent acts. The Finance Committee may utilize whatever internal and/or external resources it considers necessary in investigating. Any investigative activity required will be conducted without regard to the suspected wrongdoer's length of service, position/title, or relationship with EBAC.

If an investigation substantiates that fraudulent activities have occurred, the Finance Committee will issue reports to appropriate designated personnel and, if appropriate, to the EBAC Board of Directors and/or the Executive Committee.

Decisions to prosecute or refer the examination results to the appropriate law enforcement and/or regulatory agencies for independent investigation will be made in conjunction with legal counsel and senior management, as will final dispositions of the case.

If suspected fraud or other wrongdoing involves programs funded in whole or in part with federal funds, additional responsibilities, such as special reporting and disclosure to the awarding agency, may apply to the organization. EBAC shall fully comply with all additional reporting, disclosure and other requirements pertaining to suspected acts of fraud as described in award documents.

Confidentiality

A lock will be maintained on any filing cabinets holding hard copies of EBAC accounting records. This shall be closed and locked in the evenings and whenever the Finance Department is vacant. The key to this lock will be maintained by designated Finance staff. Blank check stock and petty cash shall also be stored in a locked cabinet.

EBAC shall utilize passwords to restrict access to accounting software and data. Only duly authorized accounting personnel with data input responsibilities will be assigned passwords that allow access to the system. Accounting personnel are expected to keep their passwords secret and to change their passwords on a quarterly basis. Administration of passwords shall be performed by a responsible individual independent of programming functions.

EBAC shall maintain back-up copies of electronic data files off-site in a secure environment. Access to back-up files shall be limited to individuals authorized by management.

The CEO and the HR Department treat all information received confidentially. Any employee who suspects dishonest or fraudulent activity will notify the CEO or HR immediately, and should not attempt to personally conduct investigations or interviews/interrogations related to any suspected fraudulent act (see Reporting Procedures section below).

Investigation results will not be disclosed or discussed with anyone other than those who have a legitimate need to know. This is important in order to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct and to protect EBAC from potential civil liability.

Reporting Procedures

Great care must be taken in the investigation of suspected improprieties or irregularities so as to avoid mistaken accusations or alerting suspected individuals that an investigation is under way. An employee who discovers or suspects fraudulent activity shall contact Human Resources or the CEO immediately. The employee or other complainant may remain anonymous. All inquiries concerning the activity under investigation from the suspected individual(s), his or her attorney or representative(s), or any other inquirer should be directed to the CEO or legal counsel. No information concerning the status of an investigation will be given out.

Additionally, the reporting individual should be informed of the following:

- Do not contact the suspected individual in an effort to determine facts or demand restitution.
- Do not discuss the case, facts, suspicions, or allegations with anyone unless specifically asked to do so by the EBAC CEO, legal counsel or the Finance Committee.

GENERAL LEDGER AND CHART OF ACCOUNTS

The general ledger is defined as a group of accounts that supports the information shown in the major financial statements. The general ledger is used to accumulate all financial transactions of EBAC, and is supported by subsidiary ledgers that provide details for certain accounts in the general ledger. The general ledger is the foundation for the accumulation of data and reports.

Chart of Accounts Overview

The chart of accounts is the framework for the general ledger system, and therefore the basis for EBAC's accounting system. The chart of accounts consists of account titles and account numbers assigned to the titles. General ledger accounts are used to accumulate transactions and the impact of these transactions on each asset, liability, net asset, revenue, expense and gain and loss account.

EBAC’s chart of accounts is comprised of six types of accounts: 1. Assets, 2. Liabilities, 3. Net Assets, 4. Revenues, 5. Expenses, 6. Allocations.

Distribution of Chart of Accounts

All EBAC employees involved with account coding responsibilities (assignment or review of coding) or budgetary responsibilities will be issued a current chart of accounts. As the chart of accounts is revised,an updated copy of the chart of accounts shall be distributed to these individuals promptly.

Control of Chart of Accounts

EBAC's chart of accounts is monitored and controlled by the Accountant. Responsibilities include the handling of all account maintenance, such as additions and deletions. Any additions or deletions of accounts should be approved by the CFO, who ensures that the chart of accounts is consistent with the organizational structure of EBAC and meets the needs of each program and department.

Account Definitions

General Ledger

<u>Account Range</u>	<u>Category</u>
1000 - 1999	Assets

Assets are probable future economic benefits obtained or controlled by the organization as a result of past transactions or events. EBAC’s assets are classified as current, fixed, contra, or other assets, as defined here:

Current assets - Assets that are available or can be made readily available to meet the cost of operations or to pay current liabilities (Examples include: cash, temporary investments, and receivables that will be collected within one year of the statement of financial position date)

Fixed assets - Tangible assets with a useful life of more than one year that are acquired for use in the operation of the organization and are not held for resale

Contra-assets - Accounts that reduce asset accounts, such as accumulated depreciation and reserves for uncollectible accounts receivable

Other assets - Long-term assets that are assets acquired without the intention of disposing them in the near future. Examples include: security deposits, property and long-term investments.

<u>Account Range</u>	<u>Category</u>
2000 - 2999	Liabilities

Liabilities are probable future sacrifices of economic benefits arising from present obligations of the organization to transfer assets or provide services to other entities in the future as a result of past transactions or events. EBAC’s liabilities are classified as current or long-term, as defined here:

- Current liabilities - Probable sacrifices of economic benefits that will likely occur within one

year of the date of the financial statements or which have a due date of one year or less. Examples of current liabilities include accounts payable, accrued liabilities, short-term notes payable, and deferred revenue.

- **Long-Term Liabilities** - Probable sacrifices of economic benefits that will likely occur more than one year from the date of the financial statements. An example is the non-current portion of a mortgage loan.

<u>Account Range</u>	<u>Category</u>
3000 - 3999	Net Assets

Net Assets is the difference between total assets and total liabilities.

<u>Account Range</u>	<u>Category</u>
4000 - 5500	Revenues

Revenues are inflows or other enhancements of assets, or settlements of liabilities, from delivering or producing goods, rendering services, or other activities that constitute an organization's ongoing major or central operations. Revenues of EBAC include fees for services provided through contractual agreements with The Federal Government, Alameda County, School Districts, Cities and other government agencies. EBAC's revenues also include contributions received from donors and grants received from private foundations and corporations.

<u>Account Range</u>	<u>Category</u>
6000 - 8999	Expenses

Expenses are outflows or other using up of assets or incurrences of liabilities from delivering or producing goods, rendering services, or carrying out other activities that constitute EBAC's business operations.

<u>Account Range</u>	<u>Category</u>
9000-9999	Allocations

Allocations are used to capture non-direct expenses that are added to the various cost objectives. These expenses are related to the departments comprised of Executive, Finance, Human Resources, Bids and Proposals, Operations (Facility & IT) and Continuous Quality Improvement (CQI).

Classification of Net Assets

EBAC's net assets shall be classified based on the existence or absence of donor-imposed restrictions as follows:

Unrestricted Net Assets - Net assets not subject to donor-imposed stipulations.

Temporarily Restricted Net Assets - Net assets subject to donor-imposed stipulations that may or will be satisfied through the actions of the Organization and/or the passage of time.

Permanently Restricted Net Assets - Net assets subject to donor-imposed stipulations that the Organization permanently maintain certain contributed assets. Generally, donors of such assets permit the Organization to use all or part of the income earned from permanently restricted net assets for general operations or for specific purposes.

Net assets accumulated by EBAC that are not subject to donor-imposed restrictions, but which the Board of Directors of the Organization has earmarked for specific uses, shall be segregated in the accounting records as "board-designated" funds within the unrestricted category of net assets.

Fiscal Year of Organization

EBAC shall operate on a fiscal year that begins on July 1st and ends on June 30th. Any changes to the fiscal year of the organization must be ratified by majority vote of EBAC's Board of Directors.

Journal Entries

All general ledgers entries that do not originate from a subsidiary ledger shall be supported by journal vouchers or other documentation, which shall include a reasonable explanation of each such entry. Examples of such journal entries include: Recording of non- cash transactions, Corrections of posting errors, and Non-recurring accruals of income and expenses.

Certain journal entries, called recurring journal entries, occur in every accounting period. These entries may include, but are not limited to: Depreciation of fixed assets; Amortization of prepaid expenses; Payroll and fringe benefits; Accruals of recurring expenses; Amortization of deferred revenue

Support for recurring journal entries shall be in the form of a schedule associated with the underlying asset or liability account or, in the case of short-term recurring journal entries or immaterial items, in the form of a journal voucher.

REVENUES AND CASH RECEIPTS

REVENUE

Revenue Recognition Policies

EBAC receives revenue from several types of transactions. Revenue from each of these types of transactions is recognized in EBAC's financial statements in the following manner:

- **Contracts** - Includes the EPSDT Contract covering School & Community services and all other Contracts. EPSDT Revenue is based on actual units of service provided, while other contracts, the revenue is based either on cost reimbursement, fee for service and deliverables.
- **Grant Income** - Restricted or unrestricted revenue received from a variety of donors. Monthly

accrual based on incurrence of allowable costs (for cost-reimbursement awards) or based on other terms of the award (for fixed price, unit-of-service, and other types of awards)

- Client Fees - Monthly income based on fee for service. Fee structures specific to programs are detailed in more depth in individual program manuals.
- Special Events - Revenue generated from EBAC fundraising events such as Gala and others. Cash is recognized as revenue when it is received.
- Investment Income - Unrealized gains from investments account activity and dividends income.

Accounting for Contributions

EBAC shall recognize contribution income in the period in which the Organization receives restricted or unrestricted assets from donors. Contribution income shall be classified as increases in unrestricted, temporarily restricted, or permanently restricted net assets based on the existence or absence of such restrictions. Contribution Income shall be recorded in the period that EBAC receives evidence that a promise to support the Organization has been made.

BILLING/INVOICING POLICIES

Overview

EBAC's Finance Department is responsible for the invoicing of goods and services as well as the collection of outstanding receivables.

Accounts Receivable Entry Policies

Posting of customer invoices to the accounts receivable subsidiary ledger shall be performed by individuals independent of EBAC's cash receipts function. Similarly, posting of credit memos and other adjustments to customer accounts receivable shall be performed by an individual independent of EBAC's cash receipts function.

Classification of Income and Net Assets

All income received by EBAC is classified as "unrestricted," with the exception of the following:

- Grants and awards received from government agencies/other grantors classified as temporarily restricted.
- Special endowments received from donors requesting that funds be restricted for specific purposes

From time to time, EBAC may raise other forms of contribution income which carry stipulations that EBAC utilize the funds for a specific purpose or within a specified time period identified by the donor of the funds.

When this form of contribution income is received, EBAC shall classify this income as Temporarily

Restricted income.

As with all Temporarily Restricted net assets, when the restriction associated with a contribution has been met, EBAC will reclassify the related net assets from "Temporarily Restricted" to "Unrestricted" in its Statement of Financial Position and reflect this reclassification as an activity in its Statement of Activities.

From time to time, EBAC's Board of Directors may determine that it is appropriate to set funds aside for specific projects. To the extent these set-asides result from a Board action, rather than a donor-imposed requirement, the resulting set-aside shall be classified as "unrestricted." However, to identify these funds as being set aside for special projects, such set-asides shall be labeled "Board-Designated" funds within the unrestricted net assets of EBAC, and shall be reported as a separate component of unrestricted net assets on the EBAC financial statements.

CASH RECEIPTS

Overview

Cash (including checks payable to the organization) is EBAC's most liquid asset. Therefore, EBAC follows the strongest possible internal controls in this area. The following is EBAC's cash receipts policy:

Cash Receipt Procedures - Operations Manager

1. The Administrative Assistants that report to the Operations Manager open all mail that are believed to contain checks and/or cash.
 - Staff other than the Administrative Assistants who receive mail that includes checks must give checks to the Administrative Assistants.
 - Staff other than the Administrative Assistants who receive mail that includes cash must personally give the cash to the Administrative Assistants personally. If the Administrative Assistant/s is unavailable for whatever reason, cash should be personally handed to the Human Resource Assistant, Development Associate or Accounting Assistant (in that order). Cash should not be left in a mailbox or other unsecured location. The person receiving cash should count the cash and verify the amount with the person submitting the cash.
2. The Administrative Assistants shall enter each check receipt or cash amount into a Daily log.
3. The Administrative Assistants will scan the checks received into the Finance & Development folders.
4. The Administrative Assistants shall give checks received to the Accountant the day they are received.

Cash Receipt Procedures - Development

In instances where Development receives instructions from donors to charge their cards, they

process payments using the appropriate application. The details are then given to the Accounting Assistant for input into the MIP Accounting System.

Development codes Donations per finance account codes including program codes, using Raiser's Edge/finance account codes crosswalk as a reference.

If there is a question about the proper coding, the Accountant may be consulted.

Cash Receipt Procedures - Finance - Accountant

1. Receives incoming checks, check log, cash, and cash receipts.
2. Counts cash and verifies cash amount received matches receipts.
3. Makes copies of all the checks from Government and from other sources.
4. Codes the checks/receipts to proper accounts and inputs the information into the MIP system.
5. Daily deposit checks into EBAC's bank account through remote deposit. We don't have a daily limit that can be put through the remote deposit machine but because our biggest incoming amounts are paid through ACH, the remote daily deposit amounts will not be astronomical most of the time.

Cash Receipt Procedures - Program Directors

1. For programs or departments that regularly receive cash directly from participants/donors, program staff must give pre-numbered receipts to participants/donors as acknowledgement of receipt prior to the cash being forwarded to EBAC-HUB for processing.
2. • Appropriate accounting codes should be written on each check prior to being delivered to EBAC-HUB for deposit. Additionally, completed Cash Receipt forms should be submitted when checks or cash are submitted to EBAC-HUB for deposit.

Cash Receipt Procedures - Reconciliation

1. Development Associate prints the giving report detailing donations from Organizations and individuals on a monthly basis. Accountant is given a copy. At the same time, the Accounting Assistant prints the General Ledger detailing contributions received from all sources and a statement of contributions by departments. If the totals are not matching, Accounting Assistant compares donations from both lists.
2. Reconciliation is prepared after verifying that the outstanding items from the prior month have been entered in the system by both the departments.

ACCOUNTS RECEIVABLE MANAGEMENT

Monitoring and Reconciliations

A detailed accounts receivable report (showing aged, outstanding invoices by customer) is generated and reconciled to the general ledger by the Project Accountants & Director of Finance monthly. All differences are immediately investigated and resolved, and the reconciliation is reviewed by the CFO.

Collections

Collections are performed on a monthly basis, according to a review of the outstanding items shown on the accounts receivable aging report. This report shows the current month's activity for each customer and prior months' balances outstanding for 30, 60, 90, and 120 days.

If 60 days have elapsed without payment, an accounting department employee shall contact the customer by telephone and attempt to collect the amount due. A record will be kept of all telephone contacts.

If 90 days have elapsed without payment, a letter will be sent to the customer requesting payment or documentation that payment has already been made. In addition, weekly telephone calls will be placed in an attempt to collect the amount due.

If 120 days have passed without payment, the AR Manager will consult with the CFO and determine the next course of action.

Reserve for Uncollectible Accounts

EBAC shall maintain a reserve for uncollectible accounts receivable. At the end of each fiscal year, the allowance for doubtful accounts is adjusted based on the following factors:

- An analysis of outstanding, aged accounts receivable
- Historical collection and bad debt experience

Year-end adjustments to the reserve for uncollectible accounts shall be performed only in consultation with the CEO and CFO.

EXPENDITURES AND DISBURSEMENTS

OVERVIEW

EBAC shall follow a practice of ethical, responsible and reasonable procedures related to purchasing, agreements and contracts, and related forms of commitment. The policies in this section describe the principles and procedures that all staff shall adhere to in the completion of their designated responsibilities.

Responsibility for Purchasing

All department heads shall have the authority to initiate purchases on behalf of their department within the guidelines described in this policies manual. In addition, Program Directors may delegate purchasing authority to responsible individuals within their program.

Required Solicitation of Quotations from Vendors

As best practice, purchase decisions in excess of \$3,500 for labor, equipment, supplies or services purchased, leased or contracted for shall be made only after receiving, whenever possible, oral quotations from at least two vendors.

All Purchase decisions of \$150,000 or more shall be made by obtaining competitive proposals from at least three responsible vendors. Specific selections shall be recommended, via the Program Directors, to the Associate Director of Operations for approval with written quotations attached for review. Recommendations shall be based on consideration of all applicable criteria as described under “Evaluation of Alternative Vendors” below.

Solicitations for goods and services (requests for proposals) should provide for all of the following:

1. A clear and accurate description of the technical requirements for the material, product or service to be procured. In competitive procurements, such a description shall not contain features, which unduly restrict competition.
2. Requirements which the bidder/offeror must fulfill and all other factors to be used in evaluating bids or proposals.
3. A description, whenever practicable, of technical requirements in terms of functions to be performed or performance required, including the range of acceptable characteristics or minimum acceptable standards.
4. A description of the proper format, if any, in which proposals must be submitted, including the name of the EBAC person to whom proposals should be sent.
5. The date by which proposals are due.
6. Required delivery or performance dates/schedules.
7. Clear indications of the quantity (ies) requested and unit(s) of measure.

Vendor Files and Required Documentation

The Associate Director of Operations and/or Accountant shall create a vendor folder for each new vendor from whom EBAC purchases goods or services.

Upon making the initial purchase from any vendor (regardless of whether a contract is involved), the Associate Director of Operations or the Accountant shall mail a blank Form W-9 to that vendor, along with a request for the vendor to complete and sign the W-9 or provide equivalent, substitute information and return it in the postage-paid envelope provided. Completed, signed Forms W-9 or substitute documentation shall be filed in each vendor’s folder. Vendors who do not return a completed, signed Form W-9 or provide equivalent documentation shall be issued a Form 1099 at the end of each calendar year in accordance with the policies described in the section of this manual on “Government Returns.”

See the section on “Payroll and Related Policies” for guidance on determining whether a vendor should be treated as an employee.

Ethical Conduct in Purchasing

Ethical conduct in managing the EBAC's purchasing activities is essential. To this end, staff shall discourage the offer of, and decline, individual gifts or gratuities of value in any way that might influence the purchase of supplies, equipment, and/or services. Staff shall notify their immediate supervisor if they are offered such gifts. Gifts to the Organization, viewed as normal business incentives to obtain future EBAC-approved business such as for meeting sites, are acceptable donations.

Conflicts of Interest Prohibited

No officer, board member, employee, or agent of EBAC shall participate in the selection or administration of a vendor if a real or apparent conflict of interest would be involved. Such a conflict would arise if an officer, board member, employee or agent, or any member of his/her immediate family, his/her spouse/partner, or an organization that employs or is about to employ any of the parties indicated herein, has a financial or other interest in the vendor selected. Additionally, officers, board members, employees and agents of EBAC shall neither solicit nor accept gratuities, favors, or anything of monetary value from vendors or parties to sub agreements. However, unsolicited gifts of a nominal value, such as \$100 or less may be accepted with the approval of the CEO.

RELIGIOUS AND POLITICAL INTERVENTION

Prohibited Expenditures

Consistent with its tax-exempt status under the Internal Revenue Code, EBAC shall not incur any expenditure for religious or political activity. For purposes of this policy, political activity shall be defined as any activity associated with the direct or indirect support or opposition of a candidate for elective public office at the federal, state or local level. Political intervention does not include lobbying activities, defined as the direct or indirect support or opposition for legislation, which is not prohibited under the Internal Revenue Code for EBAC.

Prohibited Use of Organization Assets and Resources

EBAC shall not utilize organizational assets or human resources for religious or political activities, as defined above. This prohibition extends to the use of EBAC assets or human resources in support of religious or political activities that are engaged in personally by board members, members of management, employees, or any other representatives of EBAC. While there is no prohibition against these individuals engaging in religious or political activities personally (on their own time, and without representing that they are acting on behalf of the Organization), these individuals must at all times be aware that EBAC resources cannot at any time be utilized in support of such religious or political activities.

ACCOUNTS PAYABLE MANAGEMENT

Overview

EBAC strives to maintain efficient business practices and good cost control, evidenced by proper disbursement authorization, timely invoice processing and effective management of vendor credit terms and operating cash. A well-managed accounts payable function can assist in accomplishing this goal from the purchasing decision through payment and check reconciliation.

Recording of Accounts Payable

All valid accounts payable transactions, properly supported with the required documentation, shall be recorded as accounts payable in a timely manner. Accounts payable are processed on a weekly basis. Information is entered into the system from approved invoices or disbursement vouchers with appropriate documentation attached.

EBAC shall ensure that only original invoices are processed for payment unless duplicated copies have been verified as unpaid by researching vendor records. No vendor statements shall be processed for payment.

Accounts Payable Cut-Off

For purposes of the preparation of the Organization's monthly financial statements, all vendor invoices that are received, approved and supported with proper documentation by the tenth business day of the following month shall be recorded as accounts payable as of the end of the immediately preceding month if the invoice pertains to goods or services delivered by month-end. For year-end, the accounts payable system will be open for recording 30 days into the new fiscal year.

Invoice Control

Control of invoices is established by the accounting department as soon as invoices are received. Vendors will be instructed to mail all invoices directly to the accounts payable department or email to accountspayable@ebac.org. Upon receipt of invoices, each invoice shall be recorded on a log of invoices received, "date received" stamped, and distributed to the appropriate personnel for approval.

Processing of Invoices

The following procedures shall be applied to each invoice by the accounting department:

1. Check the mathematical accuracy of the invoice.
2. Compare the nature, quantity and prices of all items ordered per the vendor invoice to the purchase order, packing slip and receiving report.
3. Document the general ledger distribution, using the Organization's chart of accounts.
4. Obtain the review and approval of the Program Director/Manager (or their designee) associated with the goods or services purchased.

Approvals by Program Directors indicate their acknowledgement of satisfactory receipt of the goods or

services invoiced, agreement with all terms appearing on the vendor invoice, agreement with general ledger account coding, and agreement to pay vendor in full. Approvals shall be documented with signatures of the approving individual and approval can be by wet signature or electronic signature, mostly an email stating the invoice is approved.

Reconciliation of A/P Subsidiary Ledger to General Ledger

At the end of each monthly accounting period, the total amount due to vendors per the accounts payable subsidiary ledger shall be reconciled to the total per the accounts payable general ledger account (control account). All differences are investigated and adjustments are made as necessary. The reconciliation and results of the investigation of differences are reviewed and approved by the CFO.

CASH DISBURSEMENTS (CHECK-WRITING) POLICIES

Check Preparation

EBAC shall print vendor checks and expense reimbursement checks on a weekly basis. Checks are prepared by persons independent of those who initiate or approve expenditures, as well as those who are authorized signers.

Check Signing

Checks of less than \$50,000 require a single signature by any of the approved check signers. Checks of \$50,000 or more require two signatures. No checks shall be signed prior to the check being completed in its entirety (no signing of blank checks).

Check signers should examine all original supporting documentation to ensure that each item has been properly checked prior to signing a check. Checks should not be signed if supporting documentation appears to be missing or there are any questions about a disbursement.

Check Distribution

After signature, checks are returned to Accounts Payable for mailing or hand delivery. Checks shall not be mailed by individuals who authorize expenditures.

Voided Checks and Stop Payments

Checks may be voided due to processing errors by making proper notations in the check register and defacing the check by clearly marking it as "VOID." All voided checks shall be retained to aid in preparation of bank reconciliations.

Stop payment orders may be made for checks lost in the mail or other valid reasons. Stop payments are processed by the online bank system by accounting personnel with this authority. A journal entry is made to record the stop payment and any related bank fees.

Record-Keeping Associated with Independent Contractors

EBAC shall obtain a completed Form W-9 or equivalent substitute documentation from all vendors to whom payments are made. A record shall be maintained of all vendors to whom a Form 1099 is required to be issued at year-end. Payments to such vendors shall be accumulated over the course of a calendar year.

SPECIFIC ASSET AND LIABILITY ACCOUNTS

CASH AND CASH MANAGEMENT

Cash Accounts

The primary operating account provides for routine business check disbursements. All cash and credit card deposits, whether initially received at the EBAC office or not are made to this account.

Cash transfers are done on an as needed basis to cover disbursements. Excess funds in this account are transferred into the savings accounts or higher interest-bearing cash equivalents.

Bank Reconciliations

Bank account statements are received and reconciled with the general ledger balance monthly by the Project Accountants. The bank reconciliation process is completed before financial statements are issued.

All bank reconciliations, including any adjusting journal entries resulting from preparing bank reconciliations, are reviewed by the Accounting Manager.

Bank reconciliations and copies of resulting journal entries are filed in the current year's accounting files. All canceled checks returned with bank statements shall be filed in numerical order by bank account and month.

Stale Checks

EBAC shall write off all checks that are more than 12 months old that have not cleared the bank. A reasonable effort should be made to contact the payee to resolve the issue before any write-off is done.

All stale checks written off within the same fiscal year as they were written shall be credited to the same expense or asset account that was debited when the check was written, or the expenditure incurred. For stale checks written off in fiscal years subsequent to the year in which the check was written, the credit can be to miscellaneous income if it is no longer appropriate to credit the expense or asset account.

Petty Cash

EBAC shall provide petty cash funds only for valid transactions and to periodically replenish these funds up to its authorized balance. It is the responsibility of the Program Director or custodian to ensure that the petty cash fund is locked at all times.

All disbursements from the petty cash fund must be accompanied by a completed and approved petty cash voucher. Receipts are required for all disbursements from petty cash.

The petty cash custodian shall prepare a reconciliation of the petty cash account on a periodic basis. Petty cash reconciliations are subject to review by the Finance Department who may also perform periodic audits.

Wire Transfers

Online wire transfers from EBAC bank accounts require approval from two employees with online authority to do so.

PREPAID EXPENSES

Accounting Treatment

EBAC treats payments of expenses that have a time-sensitive future benefit as prepaid expenses and amortizes these items over the corresponding time period. For purposes of this policy, payments of less than \$500 shall be expensed as paid and not treated as prepaid expenses, regardless of the existence of a future benefit.

Prepaid expenses with future benefits that expire within one year from the date of the financial statements shall be classified as current assets. Prepaid expenses that benefit future periods beyond one year from the financial statement date shall be classified as non-current assets.

Procedures

All incoming vendor invoices shall be reviewed for the existence of time-sensitive future benefits as part of the account coding process performed during the processing of accounts payable. If future benefits are identified, the payment shall be coded to a prepaid expense account code.

The Finance department shall maintain a schedule of all prepaid expenses. The schedule shall indicate the amount and date paid, the period covered by the prepayment, the purpose of the prepayment, and the monthly amortization. This schedule shall be reconciled to the general ledger balance as part of the monthly closeout process.

FIXED ASSET MANAGEMENT

Capitalization Policy

Physical assets acquired with unit costs in excess of \$5,000 and have a useful life greater than one year are capitalized as fixed assets on the financial statements. Items with unit costs below this threshold shall be expensed in the year purchased.

Capitalized fixed assets are accounted for at their historical cost and all such assets, except land and certain works of art and historical treasures, are subject to depreciation over their estimated useful lives, as described later.

Establishment and Maintenance of a Fixed Asset Listing

All capitalized fixed assets shall be recorded in a property log. This log shall include the following information with respect to each asset:

- Date of acquisition
- Cost
- Description (including color, model, and serial number)
- Location of asset
- Depreciation method
- Estimated useful life

A physical inventory of all assets capitalized under the preceding policies will be taken on an annual basis. This physical inventory shall be reconciled to the property log and adjustments made as necessary. All adjustments resulting from this reconciliation will be approved by the Associate Director of Operations.

Receipt of Newly-Purchased Equipment and Furniture

At the time of arrival, all newly-purchased equipment and furniture shall be “eyeballed” for obvious physical damage. If an asset appears damaged or is not in working order, it shall be returned to the vendor immediately.

In addition, descriptions and quantities of assets per the packing slip or bill of lading shall be compared to the assets delivered. Discrepancies should be resolved with the vendor immediately.

Depreciation and Useful Lives

All capitalized assets are maintained in the special fixed assets account group and are not to be included as an operating expense. Fixed assets are depreciated over their estimated useful lives using the straight-line method.

In the year of acquisition, depreciation is recorded based on the number of months the asset is in service, counting the month of acquisition as a full month.

Estimated useful lives of capitalized assets shall be determined by the Accounting Department in conjunction with the department or employee utilizing the asset. Alternatively, at the direction of the CFO, capitalized assets may be depreciated over useful lives expressed in terms of units of production or hours of service in place of the preceding useful lives expressed in terms of time.

For accounting and interim financial reporting purposes, depreciation expense will be recorded monthly.

Repairs of Fixed Assets

Expenditures to repair capitalized assets shall be expensed as incurred if the repairs do not materially add to the value of the property or materially prolong the estimated useful life of the property.

Expenditures to repair capitalized assets shall be capitalized if the repairs increase the value of property, prolong its estimated useful life, or adapt it to a new or different use. Such capitalized repair costs shall be depreciated over the remaining estimated useful life of the property. If the repairs significantly extend the estimated useful life of the property, the original cost of the property shall also be depreciated over its new, extended useful life.

Dispositions of Fixed Assets

In the event a non-expendable asset is sold, scrapped, donated or stolen, adjustments need to be made to the fixed asset listing and property log. If money is received for the asset, then the difference between the money received and the "book value" (purchase price less depreciation) of the asset will be recorded as a loss if the money received is less than the book value and a gain if the money received is more than the book value.

Write-Offs of Fixed Assets

The Associate Director of Operations approves the disposal of all capitalized fixed assets that may be worn out or obsolete. Property discovered to be missing or stolen will be reported immediately to the Associate Director of Operations. If not located, this property will be written off the books with the proper notation specifying the reason.

LEASES

Lease Clarification

EBAC shall classify all leases in which the Organization is a lessee as either a finance or operating lease. A lease shall be treated as a finance lease if, at the time of entering into the lease, any of the following factors are present:

- The lease transfers ownership to EBAC at the end of the lease term;
- The lease contains a bargain purchase option;
- The lease term is equal to 75% or more of the estimated economic life of the leased property; or
- The present value of the minimum lease payments is 90% or more of the fair value of the leased property (using, as the interest rate, the lesser of EBAC's incremental borrowing rate or, if known, the lessor's implicit rate).

Leases that do not possess any of the four preceding characteristics shall be treated as operating leases. In addition, all leases that are immaterial in nature shall be accounted for as operating leases.

Accounting for Leases:

Note: All Leases 12 Months and longer must be identified on the balance sheet per ASC 842

Leases classified as operating leases shall be accounted for in the income statement as expenses and in the balance sheet as a right-of-use asset and a lease liability in the period in which the obligation to make a lease payment is incurred.

Leases classified as capital leases shall be treated as fixed asset additions. As such, upon the inception of a capital lease, EBAC shall record a fixed asset and a liability under the lease, based on the net present value of the minimum lease payments (or the fair value of the leased asset, if it is less than the present value of the lease payments). Periodic lease payments shall be allocated between a reduction in the lease obligation and interest expense. The fixed asset recorded under a capital lease shall be depreciated over the term of the lease, using the straight-line method of depreciation.

EBAC shall also maintain a control list of all operating and capital leases, including all relevant lease terms.

ACCRUED LIABILITIES**Identification of Liabilities**

The Finance Department shall establish a list of commonly incurred expenses that may have to be accrued at the end of an accounting period, such as salaries and wages, payroll taxes, vacation pay, rent, etc.

In addition, EBAC shall record a liability for deferred revenue (revenue received but not yet earned). Adjustments to deferred revenue accounts shall be made monthly.

Accrued Vacation

EBAC shall record a liability for accrued vacation to which employees are entitled (employees may accrue up to 260 hours of vacation). The total liability at the end of an accounting period shall equal the total earned unused hours of vacation (up to a maximum of 260 hours/employee) multiplied by each employee's current hourly pay rate.

Leave that does not "vest" with employees (i.e. leave that is not paid to employees if unused at the time of termination of employment), such as sick leave, shall not be accrued as a liability.

NOTES PAYABLE**Record-Keeping**

EBAC shall maintain a schedule of all notes payable, mortgage obligations, lines of credit, and other financing arrangements. This schedule shall be based on the underlying loan documents and shall include all of the following information:

- Name and address of lender

- Date of agreement or renewal/extension
- Total amount of debt or available credit
- Amounts and dates borrowed
- Description of collateral, if any
- Interest rate
- Repayment terms
- Maturity date
- Address to which payments should be sent
- Contact person at lender

Accounting and Classification

An amortization schedule shall be maintained for each note payable. Based upon the amortization schedule, the principal portion of payments due with the next year shall be classified as a current liability in the statement of financial position. The principal portion of payments due beyond one year shall be classified as long-term/noncurrent liabilities in the statement of financial position.

Demand notes and any other notes without established repayment dates shall be classified as current liabilities.

Unpaid interest expense shall be accrued as a liability at the end of each accounting period.

A detailed record of all principal and interest payments made over the entire term shall be maintained with respect to each note payable. Periodically, the amounts reflected as current and long-term notes payable per the general ledger shall be reconciled to these payment schedules and the amortization schedules, if any, provided by the lender. All differences shall be investigated.

Non-Interest-Bearing Notes Payable

As a charitable organization, EBAC may from time to time receive notes payable that do not require the payment of interest, or that require the payment of a below-market rate of interest for the type of obligation involved. In such cases, EBAC shall record contribution income for any unpaid interest. For demand loans, recording of interest expense and contribution income shall be performed at the end of each accounting period, based on the outstanding principal balance of the loan during that period, multiplied by the difference between a normal interest rate for that type of loan and the rate, if any, that is required to be paid by EBAC.

For loans with fixed maturities or payment dates, the note payable shall be recorded at the present value of the future principal payments, using as a discount rate the difference between a normal interest rate for that type of loan and the rate, if any, which is required to be paid by EBAC. The difference between the cash proceeds of the note and the present value shall be recorded as contribution income in the period the loan is made. Thereafter, interest expense shall be recorded in each accounting period using the effective interest method, with the corresponding credit entry increasing the note payable account to reflect the amount(s) that shall be repaid.

FINANCIAL AND TAX REPORTING

FINANCIAL STATEMENTS

Standard Financial Statements of the Organization

Financial statements are management tools used in making decisions, in monitoring the achievement of financial objectives, and as a standard method for providing information to interested parties external to the organization. Financial statements may reflect year-to-year historical comparisons or current year budget to actual comparisons.

The basic financial statements of EBAC that are maintained on an organization-wide basis shall include:

- Statement of Financial Position - reflects assets, liabilities and net assets of the organization and classifies assets and liabilities as current or non-current/long-term
- Statement of Activities - presents support, revenues, expenses, and other changes in net assets of the organization, by category of net asset (unrestricted, temporarily restricted and permanently restricted)
- Statement of Cash Flows - reports the cash inflows and outflows of the organization in three categories: operating activities, investing activities, and financing activities
- Statement of Functional Expenses - presents the expenses of the organization in both a natural, or objective, format and by function (i.e. which program or supporting service was served)

EBAC shall utilize these tools as a means of identifying internal and external financial trends, challenges and opportunities as well as support with the development of financial solvency and remediation plans as appropriate.

Frequency of Preparation

The objective of the accounting department is to prepare accurate financial statements in accordance with generally accepted accounting principles and distribute them in a timely and cost-effective manner.

The standard set of financial statements described in the preceding section shall be produced on an annual basis. On a monthly basis, by the 30th of the subsequent month a Statement of Financial Position and a Statement of Activities: by month, year-to-date, budget, and individual programs will be provided. These will be supplemented by the following schedules:

- Individual statements of activities on a departmental and functional basis (and/or program/grant basis)
- Comparisons of actual year-to-date revenues and expenses with budgeted amounts

The monthly set of financial statements shall be prepared on the accrual method of accounting, including all receivables, accounts payable received by the 10th of the month, and actual depreciation expense.

Review and Distribution

All financial statements and supporting schedules shall be reviewed and approved by the CFO prior to being issued by the Accounting Department. Following approval by the CFO, a complete set of monthly financial statements, including supplemental schedules described above, shall be distributed to the Finance Committee.

GOVERNMENT RETURNS

Overview

EBAC must be aware of its tax and information return filing obligations and comply with all such requirements of federal, state and local jurisdictions. Filing requirements include, but are not limited to, filing annual information returns with IRS, state charitable solicitation reports, annual reports for corporations, property tax returns, income tax returns, sales tax returns, annual reporting of compensation paid, and payroll tax withholding tax returns.

Filing of Returns

EBAC shall become familiar with the obligations in each jurisdiction and to comply with all known filing requirements. EBAC shall make all efforts to avoid filing misleading, inaccurate or incomplete returns.

Filings made by EBAC include, but are not limited to, the following returns:

- Form 990 - Annual information return of tax-exempt organizations, filed with IRS. Form 990 for EBAC is due on the fifteenth day of the fifth month following year-end. An automatic 3-month extension of time to file Form 990 may be obtained filing Form 8868. Upon expiration of the first 3-month extension, a second 3-month extension may be requested using Form 8868.
- Form 5500 - Annual return for EBAC's employee benefits plans. Form 5500 is due July 31, but a request for extension of time to file may be filed.
- W-2's and 1099's - Annual report of employee and non-employee compensation, based on calendar-year compensation, on the cash basis. These information returns are due to employees and independent contractors by January 31 and to federal government by February 28.

Form 941 - Quarterly payroll tax return filed with IRS to report wages paid to employees and federal payroll taxes. Form 941 is due by the end of the month following the end of each quarter, or 10 days later if all payroll tax deposits have been made in a timely manner during the quarter.

EBAC's fiscal and tax year-end is June 30. All annual tax and information returns of EBAC (Form 990) is filed on the accrual basis of reporting.

Federal and all applicable state payroll tax returns are prepared by EBAC's external payroll service.

It is the policy of EBAC to comply with all state payroll tax requirements by withholding and remitting payroll taxes to the state of residency of each EBAC employee.

Public Access to Information Returns

Under regulations that became effective in 1999, EBAC is subject to federal requirements to make the following forms "widely available" to all members of the general public:

- The three most recent annual information returns (Form 990), excluding the list of significant donors (Schedule B) that is attached to the Form 990, but including the accompanying Schedule A, and
- EBAC's IRS letter for recognition of its tax-exempt status.

EBAC shall adhere to the following guidelines in compliance with the preceding public disclosure requirements:

- Anyone appearing in person at the offices of EBAC during normal working hours making a request to inspect the forms will be granted access to a file copy of the forms. The CFO shall be responsible for maintaining this copy of each form and for making it available to all requesters.
- For all written requests for copies of forms received by EBAC, the Organization shall require prepayment of all copying and shipping charges. For requests for copies that are received without prepayment, EBAC will notify the requester of this policy via phone call or by letter within 7 days of receipt of the original request.
- The copying cost charged by EBAC for providing copies of requested forms shall be \$1.00 for the first page copies and \$0.15 for each subsequent page. All copies shall be shipped to requesters via Priority Mail at their expense.
- After payment is received by EBAC, all requested copies shall be shipped to requesters within 30 days. Making of all copies and shipping within the 30-day time period shall be the responsibility of the accounting department.
- For requests for copies made in person during normal business hours, copies shall be provided while the requester waits.
- EBAC shall accept certified checks and money orders for requests for copies made in person. EBAC shall accept certified checks, money orders and credit cards (or personal checks) as payment for copies of forms requested in writing.

FINANCIAL MANAGEMENT

BUDGETING

Overview

Budgeting is an integral part of managing any organization in that it is concerned with the translation of organizational goals and objectives into financial and human resource terms. A budget should be designed and prepared to direct the most efficient and prudent use of the organization's financial and human resources. A budget is a management commitment of a plan for present and future organizational activities that will ensure survival. It provides an opportunity to examine the composition and viability of the organization's programs and activities simultaneously in light of the available resources.

Preparation and Adoption

EBAC shall prepare an annual budget on the accrual basis of accounting, prior to the start of each fiscal year. To prepare the Organization budget, the Director of Finance in consultation with the CFO shall gather proposed budget information from all Program Directors and others with budgetary responsibilities and prepare the first draft of the budget.

Budgets proposed and submitted by each program should be accompanied by a narrative explanation of the sources and uses of funds and explaining all material fluctuations in forecasted amounts from prior years.

After appropriate revisions and a compilation of all department and program budgets by the Director of Finance, a draft of the agency-wide budget, as well as individual department budgets, is presented to the CFO and CEO for discussion, revision, and initial approval.

Once the CFO and CEO approves the agency-wide budget, it is presented to the Finance Committee for discussion and any necessary revision. EBAC shall adopt a final budget at the June Board meeting.

Monitoring Performance

EBAC shall monitor its financial performance by comparing and analyzing actual results with budgeted results. This function shall be accomplished in conjunction with forecasting and the monthly financial reporting process described earlier.

On a monthly basis, financial reports showing actual year-to-date revenues and expenses shall be produced by the Finance department and distributed to each program and department with budgetary responsibilities. These individuals shall use the year-to-date amounts as the basis for forecasting the full year results. They shall also be responsible for explaining all significant budget variances.

ANNUAL AUDIT

Role of the Independent Auditor

EBAC shall arrange for an annual audit of the Organization's financial statements to be conducted by an independent accounting firm. The independent accounting firm, selected by the Audit Committee, will be required to communicate directly with the Board's Audit Committee upon the completion of their audit. In addition, the Audit Committee is authorized to initiate communication directly with the independent accounting firm.

Audited financial statements, including the auditor's opinion thereon, will be submitted and presented to the Audit Committee by the independent accounting firm. The Audit Committee Chairperson or designee will in turn present the audited financials to the full Board after the financials have been reviewed and approved by the Audit Committee.

Selecting an Auditor and Reviewing Auditor Selection

EBAC shall consider the following factors when selecting an accounting firm to conduct the annual audit:

- The firm's reputation in the nonprofit community
- The depth of the firm's understanding of and experience with not-for-profit organizations and federal reporting requirements
- The firm's demonstrated ability to provide the services requested in a timely manner
- The ability of firm personnel to communicate with Organization personnel in a professional and congenial manner

EBAC shall review the selection of its independent auditor at a minimum every 5 years to ensure competitive pricing and quality of services.

Annual Audit Preparation

EBAC shall be actively involved in planning for and assisting the independent accounting firm to ensure a smooth and timely audit of its financial statements. In that regard, the accounting department shall provide assistance to the independent auditors in the following areas:

- Planning - The CFO is responsible for delegating the assignments and responsibilities to accounting staff in preparation for the audit. Assignments shall be based on the list of requested schedules and information provided by the independent accounting firm.
- Involvement - EBAC staff will do as much work as possible to assist the auditors, reducing the cost of the audit.
- Interim Procedures - To facilitate the timely completion of the annual audit, EBAC staff will support independent auditors that may perform selected audit procedures prior to the

Organization's year-end.

Throughout the audit process, EBAC shall make every effort to provide schedules, documents and information requested by the auditors in a timely manner.

Concluding the Audit

Upon receipt of a draft of the audited financial statements of EBAC from its independent auditor, the CFO shall perform a detailed review of the draft, consisting of the following procedures:

- Carefully read the entire report for typographical errors
- Trace and agree each number in the financial statements and accompanying footnotes to the accounting records and/or internal financial statements of EBAC
- Review each footnote for accuracy and completeness

Any questions or errors noted as part of this review shall be communicated to the independent auditor in a timely manner and resolved to the satisfaction of the CFO. It shall also be the responsibility of the CFO to review and respond to audit findings by ensuring recommendations made by the independent auditor is implemented.

FUNCTIONAL EXPENSE ALLOCATIONS

Overview

As one of its financial management objectives, EBAC strives to determine the actual costs of carrying out each of its program service and supporting activities. In this regard, EBAC shall charge expenses to the appropriate category of program service or supporting activity. Expenses that serve multiple functions or are not readily identifiable with one function shall be allocated between functions whenever possible.

Direct Charging of Costs

Certain internal costs, such as those listed here, shall be directly charged to the appropriate EBAC function or based on the factors listed:

- Salaries - Based on shared allocation via percentage of employee time
- Benefits - Based on a percentage of total salaries

With the exception of salaries, which are recorded with each payroll cycle, all other costs identified above shall be initially charged to one account when incurred, then allocated and recorded to the appropriate functions via monthly or annual journal entries.

Allocation of Admin Costs

Allocation of Admin Costs to each program service and supporting activity area shall be recorded via a journal entry monthly. Admin shall be allocated based on total cost input basis. Costs included in Admin to be allocated include all costs associated with CEO, Human Resources, Finance and Bids and Proposals.

Reporting Costs Associated with Special Events and other Fundraising Activities

EBAC conducts fundraising or joint activities including special events in which attendees receive direct benefits like meals each year. EBAC considers revenue from special events and other fundraising activities as exchange transactions. 100% of funds (tickets and sponsors) go to special events revenue. For 990 purposes, there is a split based on the number of tickets x fair market value. Related expenses go to special events expense.

INSURANCE

Overview

EBAC maintains an active risk management program that includes a comprehensive insurance package. This standard helps ensure continued viability of operations as well as compliance with laws and contractual requirements. EBAC maintains adequate insurance against general liability, workers' compensation, as well as coverage for buildings, contents, computers, equipment, machinery and other items of value.

East Bay Agency for Children (EBAC)

Cost Allocation Plan FY25

The purpose of this policy is to summarize in writing, the methods and procedures that this organization will use to allocate costs to various programs, grants, contracts and agreements.

The general approach of EBAC in allocating costs to particular grants and contracts is as follows:

- A. All allowable direct costs are charged directly to programs, grants, activity, etc.
- B. Allowable direct costs that can be identified to more than one program is prorated individually as direct costs using a base most appropriate to the particular cost being prorated in two different ways. One way is through Accounts Payable Distribution Codes based on FTE, square footage, or other appropriate measures. The other way is similar costs are pooled and allocated through an indirect rate on certain base costs (Shared Costs).
- C. All other allowable general and administrative costs (costs that benefit all programs and cannot be identified to a specific program) are allocated to programs, grants, etc. using a base that results in an equitable distribution.

Indirect Rate Allocations

Fringe Benefits – All of our fringe benefits are allocated to total salaries and wages. Fringe Benefits include Payroll Taxes, Worker’s Compensation Insurance, Medical benefits, Retirement benefits, and Paid Absences such as Vacation.

Shared Cost centers - The following shared cost centers have been created to capture costs that are related to certain programs, grants, activities, etc.:

- Program Support
- Continuous Quality Improvement (CQI)
- Facility and IT (F&IT)

Program Support expenses are allocated in total to all program activities managed by our Chief Program Officer which is currently all programs except Trauma Transformed, on a monthly basis based on the total salaries and wages. The expenses consist of our Chief Program Officer, Senior Program Directors and their related costs.

Continuous Quality Improvement is allocated in total to all activities and sites that provide Medi-Cal services based on the total costs of those activities and sites before Facilities & IT and

Admin allocations. These costs are our Quality Assurance staff, Client Service Staff (intake & billing), and their related costs.

Facility and IT expenses are allocated in total to all activities, on a monthly basis based on total costs less subcontracts before the Admin allocation.

General and Administrative Costs

We allocate administrative costs on a total cost input basis. Our administrative costs consist of the following departments:

- CEO
- Finance
- Human Resources (HR)
- Bids & Proposals

East Bay Agency for Children

Hiring and Retention of Staff

East Bay Agency for Children (EBAC) has an effective recruitment and retention strategy to attract and retain staff. EBAC recognizes the hiring process as the first, critical step towards program quality. Because of this, our Board of Directors has committed to a 3% minimum raise for all staff for the next three years to aid in employment retention.

Hiring:

EBAC's primary goal in hiring is to select staff who can most effectively work with the populations of focus. We prioritize hiring staff who have shared cultural backgrounds and experiences as our participants and clients and who are committed to EBAC's values. To assist in recruiting staff with the necessary language skills to support the people we serve, EBAC offers stipends to certain bilingual staff.

Retention:

EBAC believes that staff is one of its best assets and employs many diverse strategies to retain our workforce:

- EBAC offers competitive salaries and an excellent benefit package to full-time employees that includes employer paid health insurance and generous time off to promote a sustainable work-life balance. Staff who work over 20 hours are offered subsidized health insurance. Afterschool staff are paid through all school holidays, which is a minimum of 4 weeks of paid time off. They additionally receive 6 float days.
- We focus on not only hiring individuals who mirror the community and population we serve, but also providing them with professional development and career enhancement growth. As an example, in 2023 EBAC received a grant from the California Department of Health Care Access and Information (HCAI) to provide both retention bonuses to staff who have been with the agency for over 5 years and to offer loan repayments to reduce or eliminate student loan deficits for mental health clinicians working in our agency.
- EBAC makes a concerted effort to promote staff from within. Currently, all Senior Directors in the agency were promoted internally from lower management positions; some of them started as direct service providers.
- For the afterschool program specifically, EBAC recruitment and retention practices include retention bonuses for staff with over 3 years of service; referral and sign-on bonuses; and bilingual and experience stipends. To enhance our infrastructure and offer additional support to staff and students, we added an

assistant coordinator at each site and will add an afterschool interventionist at each site to offer academic and/or behavior supports.

Professional Development:

EBAC is committed to providing staff with coaching and leadership development opportunities to enhance their career growth. We have a dedicated Learning and Impact Department that provides training to all staff to aid in their success. Afterschool and other non-clinical staff participate in a comprehensive Prevention Track training series designed to promote understanding of foundational trauma-informed and culturally responsive services.

The training plan specifically for our afterschool staff is included below. All first-year staff receive Track 1 training that focuses on wellness education and mental health literacy. In addition to the core courses, there are afterschool-specific courses selected by the Director of Afterschool Services that staff receive (highlighted in green). All second-year staff receive Track 2 training which aims to provide skill-specific training.

TRACK 1
Foundational Training: Wellness Education & Mental Health Literacy
Mental Health First Aid
Trauma Informed Systems 101
Culturally Responsive Relationships for Providers
Strategies to Support Regulation & Co-Regulation
Grief 101
Grief 102
Strengthening Families & Protective Factors
Working with Students with Special Needs
Trauma Informed Strategies and Interventions for TK-K Classroom Management
Verbal Crisis Intervention
Building Authentic Relationships with Families
Role of Staff in Behavior Guidance for Children and Youth
TRACK 2
More Specified / Skills Based Training: Care coordination, Life Skills, Goal Setting
The Effects of Trauma on Development
Reducing Implicit Bias in Services with Youth and Families

Trauma Informed Classroom Strategies
Understanding and Addressing Bullying
Building Connections through Games

East Bay Agency for Children

Capacity to effectively engage a large number of diverse students on an ongoing basis who demonstrate the desire and enthusiasm to participate in the program at a very high and consistent rate. Additionally, the agency can illustrate specific examples and strategies it has developed that actively engage parents and family members throughout the school year.

East Bay Agency for Children's (EBAC) capacity to effectively engage a large number of diverse students is evidenced by the attached program surveys, which highlight the high satisfaction and ratings of our programs and services. These surveys also demonstrate the extensive reach and diversity of the students we serve. Additionally, our written responses in the Collaborative Partnerships, Empowerment, and Lifelong Learning sections further illustrate our ability to engage both students and their families throughout the school year. These responses provide concrete examples of our successful strategies and practices in fostering a supportive and inclusive environment.

East Bay Agency for Children

Maintaining collaborative relationships with school site leadership in the development and implementation of a quality expanded learning program that supports the district's and the school's goals.

Our written responses in the Collaborative Partnerships section of the application detail how EBAC maintains strong collaborative relationships with school site leadership. These partnerships are integral to the development and implementation of our programs, aligning with both district and school goals. The attached letters of reference further attest to our longevity, success, and leadership as a lead agency afterschool provider, showcasing the trust and support we have built within the community.



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

11/13/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must be endorsed. If **SUBROGATION IS WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Cook, Disharoon & Greathouse, Inc. 16 Bryson Drive Sutter Creek CA 95685	CONTACT NAME: Lynda Reynolds-Brown PHONE (A/C, No, Ext): (510)437-1900 FAX (A/C, No): (510)437-1979 E-MAIL ADDRESS: lbrown@cdginsurance.com														
INSURED East Bay Agency for Children 2828 Ford Street Oakland CA 94601	<table><tr><th>INSURER(S) AFFORDING COVERAGE</th><th>NAIC #</th></tr><tr><td>INSURER A: Nonprofits Insurance Alliance</td><td></td></tr><tr><td>INSURER B:</td><td></td></tr><tr><td>INSURER C:</td><td></td></tr><tr><td>INSURER D:</td><td></td></tr><tr><td>INSURER E:</td><td></td></tr><tr><td>INSURER F:</td><td></td></tr></table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: Nonprofits Insurance Alliance		INSURER B:		INSURER C:		INSURER D:		INSURER E:		INSURER F:	
INSURER(S) AFFORDING COVERAGE	NAIC #														
INSURER A: Nonprofits Insurance Alliance															
INSURER B:															
INSURER C:															
INSURER D:															
INSURER E:															
INSURER F:															

COVERAGES**CERTIFICATE NUMBER:** CL23111317291**REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> LIQUOR LIABILITY GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC OTHER:	X		202308866	11/14/2023	11/14/2024	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 500,000 MED EXP (Any one person) \$ 20,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000 LIQUOR LIABILITY AGGREGATE \$ 1,000,000
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS			202308866	11/14/2023	11/14/2024	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$			202308866UMBPO	11/14/2023	11/14/2024	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ 1,000,000 \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A				PER STATUTE OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	IMPROPER SEXUAL CONDUCT LIAB			202308866	11/14/2023	11/14/2024	\$2,000,000 AGGREGATE \$1,000,000 OCC
A	SOCIAL SERVICES PROF LIABILITY			202308866	11/14/2023	11/14/2024	\$3,000,000 AGGREGATE \$1,000,000 OCC

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Per Acord guidelines, please refer to 2nd page COMMENTS/REMARKS section for Additional Insured and special endorsement information.

The General Liability policy includes Social Services Professional Liability: \$3,000,000 Aggregate/\$1,000,000 Each Claim

CERTIFICATE HOLDER**CANCELLATION**

Oakland Unified School District Attn: Risk Management 1011 Union Street, Suite 987 Oakland, CA 94607	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE L Reynolds-Brown/LB <i>Lynda A. Reynolds-Brown</i>
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ACORD 25 (2014/01)

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INS025 (201401)

COMMENTS/REMARKS

Oakland Unified School District, its officers employees, volunteers or agents are
Additional Insured per the attached policy form #CG2026 1219, provided it is required in a
written contract between the Named Insured and the Additional Insured.
General Liability is Primary and Non-Contributory per attached endorsement #NIAC E61 0219.

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

ADDITIONAL INSURED – DESIGNATED PERSON OR ORGANIZATION

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

SCHEDULE

Name Of Additional Insured Person(s) Or Organization(s):

Oakland Unified School District, its officers, employees, volunteers or agents

Information required to complete this Schedule, if not shown above, will be shown in the Declarations.

- A. Section II – Who Is An Insured** is amended to include as an additional insured the person(s) or organization(s) shown in the Schedule, but only with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" caused, in whole or in part, by your acts or omissions or the acts or omissions of those acting on your behalf:
1. In the performance of your ongoing operations; or
 2. In connection with your premises owned by or rented to you.

However:

1. The insurance afforded to such additional insured only applies to the extent permitted by law; and
2. If coverage provided to the additional insured is required by a contract or agreement, the insurance afforded to such additional insured will not be broader than that which you are required by the contract or agreement to provide for such additional insured.

- B.** With respect to the insurance afforded to these additional insureds, the following is added to **Section III – Limits Of Insurance:**

If coverage provided to the additional insured is required by a contract or agreement, the most we will pay on behalf of the additional insured is the amount of insurance:

1. Required by the contract or agreement; or
2. Available under the applicable Limits of Insurance shown in the Declarations; whichever is less.

This endorsement shall not increase the applicable Limits of Insurance shown in the Declarations.

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

**ADDITIONAL INSURED
PRIMARY AND NON-CONTRIBUTORY
ENDORSEMENT FOR PUBLIC ENTITIES**

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

SCHEDULE

Name of Person or Organization:
--

A. Section II – WHO IS AN INSURED is amended to include:

4. Any public entity as an additional insured, and the officers, officials, employees, agents and/or volunteers of that public entity, as applicable, who may be named in the Schedule above, when you have agreed in a written contract or written agreement presently in effect or becoming effective during the term of this policy, that such public entity and/or its officers, officials, employees, agents and/or volunteers be added as an additional insured(s) on your policy, but only with respect to liability for “bodily injury”, “property damage” or “personal and advertising injury” caused, in whole or in part, by:

- a. Your negligent acts or omissions; or
- b. The negligent acts or omissions of those acting on your behalf;

in the performance of your ongoing operations.

No such public entity or individual is an additional insured for liability arising out of the sole negligence by that public entity or its designated individuals. The additional insured status will not be afforded with respect to liability arising out of or related to your activities as a real estate manager for that person or organization.

B. Section III – LIMITS OF INSURANCE is amended to include:

8. The limits of insurance applicable to the public entity and applicable individuals identified as an additional insured(s) pursuant to Provision A.4. above, are those specified in the written contract between you and that public entity, or the limits available under this policy, whichever are less. These limits are part of and not in addition to the limits of insurance under this policy.

C. With respect to the insurance provided to the additional insured(s), Condition 4. Other Insurance of SECTION IV – COMMERCIAL GENERAL LIABILITY CONDITIONS is replaced by the following:

4. Other Insurance

a. Primary Insurance

This insurance is primary if you have agreed in a written contract or written agreement:

- (1) That this insurance be primary. If other insurance is also primary, we will share with all that other insurance as described in c. below; or

- (2) The coverage afforded by this insurance is primary and non-contributory with the additional insured(s)' own insurance.

Paragraphs (1) and (2) do not apply to other insurance to which the additional insured(s) has been added as an additional insured or to other insurance described in paragraph **b.** below.

b. Excess Insurance

This insurance is excess over:

1. Any of the other insurance, whether primary, excess, contingent or on any other basis:
 - (a) That is Fire, Extended Coverage, Builder's Risk, Installation Risk or similar coverage for "your work";
 - (b) That is fire, lightning, or explosion insurance for premises rented to you or temporarily occupied by you with permission of the owner;
 - (c) That is insurance purchased by you to cover your liability as a tenant for "property damage" to premises temporarily occupied by you with permission of the owner; or
 - (d) If the loss arises out of the maintenance or use of aircraft, "autos" or watercraft to the extent not subject to Exclusion **g.** of **SECTION I – COVERAGE A – BODILY INJURY AND PROPERTY DAMAGE.**
 - (e) Any other insurance available to an additional insured(s) under this Endorsement covering liability for damages which are subject to this endorsement and for which the additional insured(s) has been added as an additional insured by that other insurance.
- (1) When this insurance is excess, we will have no duty under Coverages **A** or **B** to defend the additional insured(s) against any "suit" if any other insurer has a duty to defend the additional insured(s) against that "suit". If no other insurer defends, we will undertake to do so, but we will be entitled to the additional insured(s)' rights against all those other insurers.
- (2) When this insurance is excess over other insurance, we will pay only our share of the amount of the loss, if any, that exceeds the sum of:
 - (a) The total amount that all such other insurance would pay for the loss in the absence of this insurance; and
 - (b) The total of all deductible and self-insured amounts under all that other insurance.
- (3) We will share the remaining loss, if any, with any other insurance that is not described in this **Excess Insurance** provision and was not bought specifically to apply in excess of the Limits of Insurance shown in the Declarations of this Coverage Part.

c. Methods of Sharing

If all of the other insurance available to the additional insured(s) permits contribution by equal shares, we will follow this method also. Under this approach each insurer contributes equal amounts until it has paid its applicable limit of insurance or none of the loss remains, whichever comes first.

If any other the other insurance available to the additional insured(s) does not permit contribution by equal shares, we will contribute by limits. Under this method, each insurer's share is based on the ratio of its applicable limit of insurance to the total applicable limits of insurance of all insurers.



EASTBAY-01

RVIRK

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

7/9/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Walsh Carter & Associates Insurance Services, LLC 423 Washington Street, #500 San Francisco, CA 94111	CONTACT NAME: Rick Virk PHONE (A/C, No, Ext): (415) 217-6200 FAX (A/C, No): E-MAIL ADDRESS: rvirk@walshcarter.com
	INSURER(S) AFFORDING COVERAGE INSURER A : Cypress Insurance Company
INSURED East Bay Agency for Children 2828 Ford Street Oakland, CA 94610	INSURER B : INSURER C : INSURER D : INSURER E : INSURER F :

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y / N <input type="checkbox"/> N / A	X	EAWC522723	7/1/2024	7/1/2025	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
*30 Day Cancellation Written Notice and 10 day for Non-Payment of Premium/Non-Reporting of Payroll.

RE: Proof of Insurance

CERTIFICATE HOLDER

CANCELLATION

Oakland Unified School District 900 High Street Oakland, CA 94601	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
--	---

**WAIVER OF OUR RIGHT TO RECOVER FROM OTHERS ENDORSEMENT-CALIFORNIA
BLANKET BASIS**

We have the right to recover our payments from anyone liable for an injury covered by this policy. We will not enforce our right against the person or organization named in the Schedule. (This agreement applies only to the extent that you perform work under a written contract that requires you to obtain this agreement from us.)

The additional premium for this endorsement shall be calculated by applying a factor of 2% to the total manual premium, with a minimum initial charge of \$350, then applying all other pricing factors for the policy to this calculated charge to derive the final cost of this endorsement.

This agreement shall not operate directly or indirectly to benefit anyone not named in the Schedule.

Schedule**Blanket Waiver**

Person/Organization	Blanket Waiver – Any person or organization for whom the Named Insured has agreed by written contract to furnish this waiver.
----------------------------	---

Job Description	Waiver Premium (prior to adjustments)
All CA Operations	2501.00

This endorsement changes the policy to which it is attached and is effective on the date issued unless otherwise stated.
(The information below is required only when this endorsement is issued subsequent to preparation of the policy.)

Endorsement Effective: 07/01/2024

Policy No.: EAWC522723

Endorsement No.:

Insured:

Premium \$

Insurance Company: Berkshire Hathaway Homestate Ins Co

Countersigned by _____

APPENDIX IV: OUSD Expanded Learning Lead Agency MOU Boilerplate Checklist

1. Intent
2. Term of MOU
3. Termination
4. Compensation
 - 4.1. Total Compensation
 - 4.2. Positive Attendance
 - 4.2.1. Reconciliation Process for Positive Attendance-Based Grant Funds
 - 4.2.2. Administrative Charges and Reconciliation
 - 4.3. OUSD Administrative Fees
 - 4.4. Agency Administrative Fees
 - 4.5. Program Budget
 - 4.6. Modifications to Budget
 - 4.7. Program Fees
5. Scope of Work
 - 5.1. Student Outcomes
 - 5.1.1. Alignment with Community School Strategic Site Plan
 - 5.2. Oversight
 - 5.3. Enrollment
 - 5.4. Program Requirements
 - 5.4.1. Program Hours
 - 5.4.2. Program Days
 - 5.4.3. Program Components
 - 5.4.4. Staff Ratio
 - 5.5 Data Collection
 - 5.5.1. Accountability Reports
 - 5.5.2. Attendance Reports
 - 5.5.3. Use of Enrollment Packet

- 5.6. Maintain Clean, Safe and Secure Environment
- 5.7. Meeting Participation
- 5.8. Relationships
- 5.9. Licenses
- 6. Field Trip Policy. Field Trips, Off Site Events and Off Site Activities
 - 6.1. – 6.13.2., including, but not limited to:
 - 6.1. Licenses Permission Slips/Acknowledgement
 - 6.1.3. Notice of Waiver of All Claims
 - 6.5. Health Conditions/Medication
 - 6.6. Supervision
 - 6.7. Transportation Requirements
 - 6.11. Additional Requirements for High Risk, Overnight, Out of State Trips
 - 6.12. Additional Requirements for Field Trips/Excursions Which Include Swimming or Wading
 - 6.13. Additional Requirements for Trips to East Bay Regional Park District Bodies of Water (swimming pools, lagoons, shoreline parks and lakes) and Related Facilities
- 7. Financial Records
 - 7.1. Accounting Records
 - 7.2. Disputes
- 8. Invoicing
 - 8.1. Billing Structure
 - 8.2. Unallowable Expenses
 - 8.3. Invoice Requirements
 - 8.4. Submission of Invoices
 - 8.5. Submission of Invoices for ASEP and 21st Century Grants
- 9. Ownership of Documents
- 10. Changes
 - 10.1. Agency Changes
 - 10.2. Changing Legislation
- 11. Conduct of Consultant
 - 11.1. Child Abuse and Neglect Reporting Act
 - 11.2. Staff Requirements

- 11.2.1. Tuberculosis Screening
- 11.2.2. Fingerprinting of Agents
- 11.2.3. Minimum Proposals
- 11.3. Removal of Staff
- 11.4. Conflict of Interest
- 11.5. Drug-Free/Smoke Free Policy
- 11.6. Non-Discrimination
- 12. Indemnification
- 13. Insurance
 - 13.1. Commercial General Liability
 - 13.2. Worker's Compensation
 - 13.3. Property and Fire
- 14. Litigation
- 15. Incorporation of Recitals and Exhibits
- 16. Counterparts
- 17. Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion
- 18. All exhibits, with required forms and timelines

A handwritten signature in black ink, appearing to read 'JL', with a stylized flourish extending to the left.

Josh Leonard, Chief Executive Officer

Peralta Elementary 2024-2025							
2024-2025 After School Program Schedule		*ADD description and explanation of CDE requirements, etc. on the other tab.					
School Site:	Peralta Elementary						
Lead Agency:	EBAC						
Name of Program:	Peralta P.E.A.C.E Afterschool Program						
School Day End Time on Regular Days (according to Bell Schedule): <u>2:45</u>							
School Day End Time on Minimum Days (according to Bell Schedule): <u>1:30</u>							
Time Block	Monday	Tuesday	Wednesday	Thursday	Friday		
1:30-1:40			School Dismissal/Sign In				
1:40-2:45			Community Building Activities, Universal Extended Day				
2:45 - 3:00	Sign In	Sign In		Sign In	Sign In		
3:00 - 3:25	Snack	Snack	Snack	Snack	Snack		
3:25 - 3:30	Snack Clean Up	Snack Clean Up	Snack Clean Up	Snack Clean Up	Snack Clean Up		
3:30-5:00	Enrichments: Snacks and Stories, Young Rembrandts, Eco-Art, Leisure Club, P.E.A.C.E. Playtime, Tiny Techs, Read o Rama Extravaganza	Enrichments: Arts N Crafts, Crafts and Leisure, Destiny Arts, P.E.A.C.E. Playtime I, P.E.A.C.E. Playtime II, P.E.A.C.E. Playtime TK/K, Challenge Island, BEAM	Enrichments: Leisure Club, Cooking I and Cooking II, Tiny Techs, Creative Expressions, P.E.A.C.E. Playtime, Read o Rama Extravaganza, Typography	Enrichments: Origami, Arts N Crafts, Leisure Club, P.E.A.C.E. Playtime I, P.E.A.C.E. Playtime II, P.E.A.C.E Playtime TK/K, Destiny Arts, BEAM, Creative Expressions, Nexptore, Rob Skates	Enrichments: Story Time, Leisure Club, P.E.A.C.E. Playtime, P.E.A.C.E. Playtime TK/K, Creative Expressions, Young Rembrandts, Mixtures and Solutions, Read o Rama Extravaganza		
5:00-5:55	Academic Support	Academic Support	Academic Support	Academic Support	Fun Fridays!!		
5:55-6:00p	Clean up	Clean Up	Clean Up	Clean Up	Clean Up		
6pm	Sign Out and Program Closure	Sign Out and Program Closure	Sign Out and Program Closure	Sign Out and Program Closure	Sign Out and Program Closure		
6:00 PM	Sign Out and Program Closure	Sign Out and Program Closure	Sign Out and Program Closure	Sign Out and Program Closure	Sign Out and Program Closure		
Important Notes:							
* Please note that the after school program must start immediately at the same time that the regular school day ends. Please check the official school bell schedule for 2024-25 for the exact ending time of the regular school program. On minimum days, the after school program must start immediately at the end of minimum day.							
Programs must submit this program schedule, along with a copy of the school's 2024-2025 bell schedule, to the ExLO office for review and approval.							
Sign-out and Program Closure cannot occur earlier than 6pm for elementary and middle school programs. Programs must operate at least 3 hours per day and at least 15 hours							
Programs will be asked to re-submit updated program schedules at the beginning of each semester.							