

LIGHTHOUSE FOR CHILDREN, INC. REGULAR BOARD MEETING

DATE: Wednesday, April 30, 2025
TIME: 12:00 p.m. – Regular Meeting

Lighthouse for Children
2405 Tulare Street
Fresno, CA 93721

This Regular Meeting will also be broadcasted to the public via Zoom using the following link:

<https://us06web.zoom.us/j/89014364207?pwd=UilSvYDTI0A6sTqtN7ysoQxzC9d9.1>

Meeting ID: 890 1436 4207 | Passcode: 910404

The public may participate in the meeting, as otherwise permitted under the Brown Act, by joining using the link above.

AGENDA

ITEM	SUBJECT	PRESENTER
1.	CALL TO ORDER	Chair
2.	POTENTIAL CONFLICTS OF INTEREST Any Commission Member who has potential conflict of interest may now identify the item and recuse themselves from discussing and voting on the matter.	Chair
3.	PUBLIC COMMENT This portion of the agenda is reserved for members of the public desiring to address the Board on any matter not on this agenda. Limit two minutes per speaker.	Chair
4. Action	ACCEPT FIRST 5 FRESNO COUNTY'S APPOINTEE TO THE LIGHTHOUSE FOR CHILDREN, INC. BOARD OF DIRECTORS	F. González, E.D.
5. Action Pg. 1	MINUTES FROM OCTOBER 30, 2024 BOARD MEETING	F. González, E.D.
6. Action Pg. 3	ADMINISTRATIVE AGREEMENT WITH FIRST 5 FRESNO COUNTY	F. González, E.D.
7. Action Pg. 5	FISCAL YEAR 2024-2025 PROPOSED REVISED OPERATING BUDGET Supporting Document	F. González, E.D.
8.	ADJOURNMENT	Chair

NOTE: If you need disability modification(s) and/or other accommodation(s) in order to participate in this meeting, please contact the office at (559) 558-4900 at least 48 hours prior to the start of the meeting. Government Code Section 54954.2(a).

LIGHTHOUSE FOR CHILDREN, INC.

**Board Meeting
April 30, 2025 – 12:00 P.M.**

**2405 Tulare Street
Fresno, CA 93721**

AGENDA ITEM NO.5

RECOMMENDED ACTION:

Approve the October 30, 2024, Lighthouse for Children Board Meeting Minutes.

**ACTION SUMMARY MINUTES
October 30, 2024 – 12:42 p.m.**

Present: Brian Pacheco (Chair), Stacy Sablan, Susan Holt, Hugo Morales

Absent: None

Staff: Fabiola González, Ken Price (Legal Counsel)

1. CALL TO ORDER

2. POTENTIAL CONFLICTS OF INTEREST: Any Board Member who has a potential conflict of interest may now identify the item and recuse themselves from discussing and voting on the matter.

None heard.

3. MINUTES FROM APRIL 24, 2024, BOARD MEETING

Public Comment: None heard.

Motion by: Sablan Second by: Holt

Ayes: Holt, Morales, Sablan, Pacheco

Noes: None heard.

4. FINANCIAL AUDIT REPORT FOR FISCAL YEAR 2023-2024

Public Comment: None heard.

Motion by: Sablan Second by: Holt

Ayes: Holt, Morales, Sablan, Pacheco

Noes: None heard.

5. ACCEPTANCE OF FUNDS FROM THE CITY OF FRESNO AND OTHER DONORS FOR THE LAUNCH OF THE DOLLY PARTON IMAGINATION LIBRARY

Public Comment: None heard.

Motion by: Sablan Second by: Holt
Ayes: Holt, Morales, Sablan, Pacheco
Noes: None heard.

6. PUBLIC COMMENT

Public Comment: None heard.

No action required.

7. ADJOURNMENT

Public Comment: None heard.

Motion by: Sablan Second by: Holt
Ayes: Holt, Morales, Sablan, Pacheco
Noes: None heard.

LIGHTHOUSE FOR CHILDREN, INC.

**Board Meeting
April 30, 2025 – 12:00 P.M.**

**2405 Tulare Street
Fresno, CA 93721**

AGENDA ITEM NO. 6

TO: Lighthouse for Children, Board Members
FROM: Fabiola González, Executive Director
SUBJECT: Administrative Services Agreement with First 5 Fresno County

RECOMMENDED ACTION:

Approve an Administrative Agreement with First 5 Fresno County.

BACKGROUND:

The Lighthouse for Children, Inc. (LFC, Inc.) was created as a 501(c)3 entity in 2013 to apply for and take advantage of the New Markets Tax Credit Program to help with the construction of the Lighthouse for Children facility. Once the terms of the program concluded in December 2020 and the First 5 Fresno County Commission (the Commission) took ownership of the facility, the LFC, Inc. Board voted to keep the 501(c)3 active for future, unforeseen opportunities where it could be helpful. At that time, an existing Administrative Agreement expired between the LFC, Inc. and the Commission.

In early 2024, Commission staff convened local literacy partners to explore the opportunity to draw down state funding to bring Dolly Parton's Imagination Library to Fresno County. A call for Fresno County serving Community Based Organizations, with a 501(c)3 status, to lead the fiscal and data reporting requirements of the Library went out, but local organizations expressed concerns with capacity to undertake the role. After meeting with a few potential lead organizations to no avail, Commission staff identified the opportunity to leverage the 501(c)3 status of the LFC, Inc. to take on the lead role so that the Library could launch and ultimately provide free books to the homes of Fresno County families with young children.

With the LFC, Inc. being a separate legal entity and having one designated staff member, the Commission's Executive Director, legal counsel recommends putting in place an Administrative Agreement between LFC, Inc., and the Commission. The Agreement details the services Commission staff would provide on behalf of LFC, Inc., including providing staff necessary for the day-to-day operations of LFC, Inc., procuring audits and required reports, receiving and disbursing all funds related to LFC, Inc.'s charitable operations, and preparing and submitting all forms required by any grantors.

In consideration of these administrative services, LFC, Inc. will pay \$1.00 to the Commission each year. LFC, Inc. will be responsible for the costs of professional services such as audits, legal counsel and insurance and, in the case LFC, Inc. is unable to cover costs, the Commission can incur reasonable costs to continue its operation. Since the mission of LFC, Inc. is to further the work of the Commission under the 501(c)3 status, this agreement will be put in place to identify and outline the legal obligations and responsibilities of the parties as they mutually benefit. This

agreement will provide opportunities to pursue grants and other charitable programs like Dolly Parton's Imagination Library.

CONCLUSION:

The Commission approved the Agreement on January 29, 2025. With this, the Board could move the Agreement forward, if that is their will. If approved, staff will finalize the agreement on both the First 5 and LFC side.

LIGHTHOUSE FOR CHILDREN, INC.

**Board Meeting
April 30, 2025 – 12:00 P.M.**

**2405 Tulare Street
Fresno, CA 93721**

AGENDA ITEM NO.7

TO: Lighthouse for Children Board
FROM: Fabiola González, Executive Director
SUBJECT: Fiscal Year 2024-2025 Proposed Revised Operating Budget

RECOMMENDED ACTION:

Approve the Lighthouse for Children, Inc. Fiscal Year 2024-2025 Proposed Revised Operating Budget.

BACKGROUND:

The purpose of the budget is to implement the resources of the Lighthouse for Children, Inc., (LFC) to support the organization's mission and to allocate operational funds to positively impact Fresno County's young children and their families.

In April 2024, the Board approved the 2024-2025 budget. The current budget revision is brought forth due to substantial changes in revenues, expenses, and newly signed agreements.

Key Points of the Proposed Revised Budget:

Revenues & Net Assets

- Anticipated donations to the Fresno County Dolly Parton's Imagination Library (Fresno County DPIL) total \$370,000 and are designated exclusively for the Fresno County DPIL program.

Expenses

- Increased insurance expenses due to acquiring a new insurance policy that was required in order to receive the grant from the City of Fresno for Fresno County's Dolly Parton's Imagination Library
- Under the Administrative Agreement with First 5 Fresno County (F5FC), if approved by the F5FC Commission, LFC will make an annual payment of \$1 to F5FC.
- LFC is expected to transfer about \$90,000 of donated funds designated for the Fresno County DPIL directly to Dolly Parton's Imagination Library organization (Dollywood Foundation).

CONCLUSION:

The 2024-2025 Proposed Revised Budget provides an updated financial framework for the LFC to make acceptable and allowable financial decisions.



FY 2024-2025 PROPOSED REVISED BUDGET

2405 Tulare Street, Fresno, CA 93721
lcfresno.org | (559) 558-4900

LIGHTHOUSE FOR CHILDREN, INC. FY2024-2025 BUDGET SUMMARY

Revenue & Net Assets	FY 2024-25 Approved Budget	FY 2024-2025 Proposed Revised Budget
Net Assets as of 6/30/2024	\$ 61,249	\$ 61,249
Revenue		
Donations	\$ -	\$ -
Restricted Donations - Dolly Parton's Imagination Library - Fresno Co.	-	370,000
Other Revenue	-	-
Total Revenue	\$ 61,249	\$ 370,000
Total Revenue & Net Assets	\$ 61,249	\$ 431,249
Expenses		
Insurance & Taxes Expense		
Insurance Expense	\$ 540	\$ 6,540
Taxes Expense	30	30
Insurance & Taxes Expense Sub-total	\$ 570	\$ 6,570
Professional Services Expense		
Legal Services	\$ 338	\$ 338
Auditing Services	4,100	4,100
Informational Return Preparation (990)	1,757	1,757
Administrative Contract Expenses	-	1
Professional Services Expense Sub-total	\$ 6,195	\$ 6,195
Programmatic Expenses		
Dolly Parton's Imagination Library - Fresno County	\$ -	\$ 90,000
Programmatic Expenses Sub-total	\$ -	\$ 90,000
Total Expenses	\$6,765	\$ 102,765
Net Income (Loss)	\$54,484	\$ 267,235
Projected Net Assets, End of Fiscal Year	\$61,249	\$ 328,483

**DETAIL BUDGET LINE ITEMS
COST ANALYSIS AND JUSTIFICATION**

Insurance & Taxes Expense	FY 2024-2025 Proposed Revised Budget																					
	\$ 6,570																					
<p>The Lighthouse for Children, Inc. (LFC, Inc.), is required to carry insurance for Directors and Officers policy (D&O) insurance. The following insurance quotation was received from the LFC, Inc.'s insurance broker.</p> <p>The State of California mandates nonprofit organizations submit their revenues and expenses on an annual basis along with a submission fee.</p> <p>Original Budget Amount: \$570</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black; padding: 2px;">Insurance Expenses</th> <th style="text-align: left; border-bottom: 1px solid black; padding: 2px;">FY 2024 - 2025</th> <th style="text-align: right; padding: 2px;"></th> </tr> </thead> <tbody> <tr> <td style="padding: 2px;">Non-Profit Insurance</td> <td style="text-align: right; padding: 2px;">\$ 6,540</td> <td style="text-align: right; padding: 2px;">\$ 6,540</td> </tr> <tr> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="text-align: right; padding: 2px;">Insurance Sub-total \$ 6,540</td> </tr> <tr> <th style="text-align: left; border-bottom: 1px solid black; padding: 2px;">Tax Expenses</th> <th style="text-align: left; padding: 2px;"></th> <th style="text-align: right; padding: 2px;"></th> </tr> <tr> <td style="padding: 2px;">CA Charity Registration Fees</td> <td style="text-align: right; padding: 2px;">\$ 30</td> <td style="text-align: right; padding: 2px;">\$ 30</td> </tr> <tr> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="text-align: right; padding: 2px;">Tax Sub-total \$ 30</td> </tr> <tr> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="text-align: right; padding: 2px;">Insurance & Taxes Total \$ 6,570</td> </tr> </tbody> </table> <p>Budget Revision Justification: Line item increased to account for the updated insurance policy necessary to receive grants.</p>		Insurance Expenses	FY 2024 - 2025		Non-Profit Insurance	\$ 6,540	\$ 6,540			Insurance Sub-total \$ 6,540	Tax Expenses			CA Charity Registration Fees	\$ 30	\$ 30			Tax Sub-total \$ 30			Insurance & Taxes Total \$ 6,570
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Professional Services Expense	FY 2024-2025 Proposed Revised Budget												
	\$ 6,195												
<p>The Lighthouse for Children, Inc. (LFC, Inc.) contracts with outside professional firms for legal, auditing, and tax preparation services. And an internal contract with First 5 Fresno County (Administrative Agreement) to manage the day to day operations of the LFC, Inc.</p> <p>Original Budget Amount: \$6,194</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black; padding: 2px;">Items</th> <th style="text-align: right; padding: 2px;"></th> </tr> </thead> <tbody> <tr> <td style="padding: 2px;">Legal Services 1.5 hours @ \$225/hour</td> <td style="text-align: right; padding: 2px;">\$ 338</td> </tr> <tr> <td style="padding: 2px;">Auditing Services</td> <td style="text-align: right; padding: 2px;">4,100</td> </tr> <tr> <td style="padding: 2px;">990 Form Preparation Fee</td> <td style="text-align: right; padding: 2px;">1,757</td> </tr> <tr> <td style="padding: 2px;">Administrative Contract Expenses</td> <td style="text-align: right; padding: 2px;">1</td> </tr> <tr> <td style="padding: 2px;"></td> <td style="text-align: right; padding: 2px;">Professional Services Total \$ 6,195</td> </tr> </tbody> </table> <p>Budget Revision Justification: Line item was increased by \$1.00 to account for the new proposed Administrative Agreement with First 5 Fresno County to provide the day to day operations of the LFC, Inc since LFC, Inc. does not have staff.</p>		Items		Legal Services 1.5 hours @ \$225/hour	\$ 338	Auditing Services	4,100	990 Form Preparation Fee	1,757	Administrative Contract Expenses	1		Professional Services Total \$ 6,195
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	Professional Services Total \$ 6,195												

Programmatic Expenses	FY 2024-2025 Proposed Revised Budget				
	\$ 90,000				
<p>The Lighthouse for Children, Inc. (LFC, Inc.) is the administrative partner of Fresno County's Dolly Parton's Imagination Library. A program, matched by State of California dollars, that delivers free books on a monthly basis to children up to the age of five.</p> <p>Original Budget Amount: \$0</p> <table style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td style="padding: 2px;">Dolly Parton's Imagination Library - Fresno County</td> <td style="text-align: right; padding: 2px;">\$ 90,000</td> </tr> <tr> <td style="padding: 2px;"></td> <td style="text-align: right; padding: 2px;">Programmatic Expenses Total \$ 90,000</td> </tr> </tbody> </table> <p>Budget Revision Justification: This section of the budget was added during the budget revision to include the new the Dolly Parton's Imagination Library, Fresno County, of which LFC, Inc. is the fiscal and coordination agent. While more than the amount listed for this line item will be raised in the fiscal year, only a portion will be paid out at a time as the program launches. The funds raised are considered restricted donations and will be contributed in subsequent periods for the sole purpose outlined by the donors.</p>		Dolly Parton's Imagination Library - Fresno County	\$ 90,000		Programmatic Expenses Total \$ 90,000
Dolly Parton's Imagination Library - Fresno County	\$ 90,000				
	Programmatic Expenses Total \$ 90,000				