

**KAKU & MERSINO, LLP**  
CERTIFIED PUBLIC ACCOUNTANTS

**Independent Accountants' Report  
on Applying Agreed-Upon Procedures**

To the Board of Commissioners of  
Fresno County Economic Opportunities Commission:

We have performed the procedures enumerated below, which were agreed to by the management of Fresno County Economic Opportunities Commission solely to determine the financial information accuracy contained on the 2008-09 Nonclassroom-Based Funding Determination CDE Funding Recommendation and Summary Worksheet. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and the associated finding are as follows:

1. Verify financial information is adequately supported by the general ledger.
2. Revenue and expenditures are adequately classified.

The financial information contained on the 2008-09 Nonclassroom-Based Funding Determination CDE Funding Recommendation and Summary Worksheet appears to contain accurate information supported by the general ledger.

We were not engaged to and did not conduct an audit of the grant funds, the objective of which would be the expression of an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Board of Commissioners and Management. It is not intended to be and should not be used by anyone other than these specific parties.

*Kaku + Mersino, LLP*

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November 6, 2009