



# Finance Committee Meeting

March 10, 2021 at 12:00 p.m.

Zoom Link: <https://fresnoeoc.zoom.us/j/83362875925>

Meeting ID: 833 6287 5925

1-669-900-6833



## FINANCE COMMITTEE MEETING AGENDA

March 10, 2021 at 12:00 p.m.

### 1. CALL TO ORDER

### 2. ROLL CALL

### 3. APPROVAL OF FEBRUARY 10, 2021 MINUTES

A. February 10, 2021 Finance Committee Minutes

**Approve**

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### 4. FINANCIAL REPORTS

A. Financial Reports

**Accept**

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### 5. HHS HEAD START 0-5 MONITORING STATUS UPDATE

A. HHS Head Start 0-5 Monitoring Status Update

**Information**

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### 6. NON-COMPETITIVE PROCUREMENT

A. Non-competitive procurements

**Information**

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### 7. HEALTH INSURANCE REPORT

A. Health Insurance Report

**Information**

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### 8. VARIANCE REPORTS

A. Health Services

**Information**

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### 9. OTHER BUSINESS

Next Meeting: Wednesday, April 14, 2021 at 12:00 p.m.

### 10. PUBLIC COMMENTS

(This portion of the meeting is reserved for persons wishing to address the Committee on items within jurisdiction but not on the agenda. Comments are limited to three minutes).

### 11. ADJOURNMENT

**FINANCE COMMITTEE MEETING  
Wednesday, February 10, 2021  
12:00 p.m.**

**MINUTES**

**1. CALL TO ORDER**

Charles Garabedian, Chair, called the meeting to order at 12:03 PM.

**2. ROLL CALL**

Roll was called and a quorum was established.

COMMITTEE MEMBERS	PRESENT	STAFF		
Charles Garabedian (chair)	✓	Jim Rodriguez	Emilia Reyes	
Alysia Bonner	✓	Rebecca Heinricy	Michelle Tutunjian	
James Martinez	✓	Steve Warnes	Mike Garcia	
Itzi Robles	✓	Thelma Harrison	Elizabeth Jonasson	
		Karina Perez	Jeff Davis	
		Shawn Riggins	Jane Thomas	
		Nicole Hutchings	Gilda Arreguin	
		Latisha Conway		

**3. APPROVAL OF MINUTES**

A. December 9, 2020 Finance Committee Minutes

Public comment: None heard.

**Motion/Second:** Robles/Garabedian to approve the December 9, 2020 meeting minutes.

**Ayes:** Garabedian, Martinez, Robles

**Abstain:** None.

**Nayes:** None heard

**4. FINANCIAL REPORTS: NOVEMBER AND DECEMBER 2020**

A. Agency Financial Statements

Jim Rodriguez, Chief Financial Officer, presented the unaudited Statement of Activities and Statement of Financial Position for the eleventh and twelfth-month period ending November 30, 2020 and December 31, 2020. As of November 30, 2020, the Agency had preliminary revenue of \$117 million, including \$27.8 million of in-kind contributions, and net surplus of \$3,205,888. As of December 31, 2020, the Agency had preliminary revenue of \$127.7 million, including \$29.8 million of in-kind contributions, and net surplus of \$4,119,974. Rodriguez noted that the surplus is primarily from the receipt of grant funds by Access Plus Capital that were issued to borrowers. Rodriguez also stated respectively that cash &

investments were \$15 million, total assets \$59.8 million, total liabilities \$27 million, and total fund balance \$32.7 million.

Rodriguez notes programs are behind budget due to COVID-19 related reasons. This also includes the numbers being lower for personnel costs, for instance in Head Start as presented next, and contract services due to a decrease in services provided to clients' homes by the Weatherization and Solar contractors.

#### B. Head Start Financial Status Report

Rodriguez presented the December 31, 2020 Head Start and Early Head Start Financial Status Reports:

HS/EHS	Annual Budget	Expenses	% of Budget
Head Start Basic	\$57,842,831	\$33,345,243	58%
Head Start T&TA	\$585,414	\$120,950	21%
Head Start Duration	\$2,001,636	\$128,448	6%
Early Head Start Basic	\$8,180,224	\$4,836,618	59%
Early Head Start T&TA	\$160,383	\$21,906	14%

The December 2020 credit card balance was \$9,740 for Head Start and \$3,347 for Early Head Start. Rodriguez notes there are savings in personnel costs for HS and EHS and duration expenditures due to COVID-19 related reasons.

Garabedian inquired about the pending COVID-19 related stimulus and if legislation may have an impact on funding allocated to Fresno EOC for our clients. Jonasson explained the legislation is still pending so the full outcome of these funds are still pending and that we are monitoring them for opportunities. She noted that a contract with the County was signed today for us to be assisting with processing utility payments.

Public comment: None heard.

**Motion/Second:** Robles/Garabedian to accept the Agency and Head Start financial reports presented.

**Ayes:** Garabedian, Bonner, Martinez, Robles

**Nays:** None heard

### 5. 2021 HEALTH SERVICES SLIDING FEE SCALE

#### A. 2021 Health Services Sliding Fee Scale

Heinricy presented the annual update to the sliding fee used to determine client payments within the health clinic. The majority of our patients are eligible for F-PACT and do not have to pay for services. Discussion took place on how minimum wage affects families based on differences between the federal and state guidelines. Due to the higher minimum wage within the State of California, individuals and families living in poverty may not qualify for vital services due to the lower restrictions of the Federal poverty guidelines. Jonasson noted that obtaining a separate poverty guideline for California or working to increase the Federal guidelines is a legislative priority for the Agency. It was noted that Health Services is following the federal poverty guidelines, as required by our funding.

Public comment: None heard.

**Motion/Second:** Robles/Martinez to approve the Health Services sliding fee scale.

**Ayes:** Garabedian, Bonner, Martinez, Robles

**Nays:** None heard

**6. HHS HEAD START 0-5 MONITORING STATUS UPDATE**

**A. HHS Head Start 0-5 Monitoring Status Update**

Recap on improvement plan to correct three deficiencies in Fresno EOC's Head Start program with HHS. Three actions have happened since the QIP status was last shared: 1) A letter was sent confirming Fresno EOC will provide payment of \$1,941,814 to eliminate any and all federal interest within the FEP facility, 2) The technical training assistance sessions provided by Head Start in four sessions completed, and 3) New policies and procedures are being implemented and monitored.

Public comment: None heard

No action required.

**7. FUNDING LIST**

**A. Funding List**

Heinricy presented the funding list as of January 1, 2021 reflecting all funding currently awarded rather than a twelve-month amount. The current listing shows \$211.9 million with significant changes in awarded funding from prior periods including:

Increases from Head Start 0-5 going from 12 months to 18 months - \$30,478,612; Energy Services additional 2021 LIHEAP and CARES funds - \$9,407,079; new COVID Equity - \$2,560,671; new 2021 CSBG - \$1,911,934; new Advance Peace - \$1,141,000; new DAWN - \$1,000,000; new LGBTQ Sierra Health Foundation - \$1,000,000

Public comment: None heard

No action required.

**8. NON-COMPETITIVE PROCUREMENT**

**A. Non-Competitive Procurement**

Rodriguez presented the Non-Competitive Procurement. A school bus was purchased through Creative Bus Sales using funding received from the No Kids Hungry Campaign "Share Our Strength". The bus is being retrofitted and not yet in operation, but will be used to deliver meals to low-income youth ages 18 and under in rural communities of Fresno County. An art contest to decorate the bus will be held.

Public comment: None heard

No action required.

**9. HEALTH INSURANCE REPORT**

**A. Health Insurance Report**

Warnes, Assistant Finance Director, presented the Health Insurance Report as of December 31, 2020. Warnes reported the ending fund balance is \$3,912,474, which is an increase of \$1 million. Premium increases are generally made annually of around 4-5% due to rising health care costs. Expenses include \$6.2 million in health claims and almost \$2.0 million in prescription claims. Garabedian noted that the reserve has now stabilized at the desired level.

Public comment: None heard  
No action required.

**10. INVESTMENT REPORT**

**A. Investment Report**

Warnes presented the Investment Report as of December 31, 2020. Total investments are \$4.1 million with the majority being invested in CDs. We are investing in short-term CDs due to the lower investment rates of return currently available. By keeping shorter investment terms, we will be better positioned to invest in higher rates as they become available.

Public comment: None heard  
No action required.

**11. VARIANCE REPORTS**

Heinricy presented the variance report as of December 31, 2020.

- A. Energy Services
- B. Fresno Street Saints
- C. Local Conservation Corps

Heinricy highlighted programs presented, program staff available for questions, and asked if there were any questions on the reports provided. No questions were heard.

Public comment: None heard  
No action required.

**12. OTHER BUSINESS**

- Next Meeting: Wednesday, March 10, 2021 at 12:00 PM

Public comment: None heard  
No action required.

**13. PUBLIC COMMENTS**

None.

**14. ADJOURNMENT**

Garabedian adjourned meeting at 12:39PM.

Respectfully submitted,

Charles Garabedian, Chair



## FINANCE COMMITTEE MEETING

<b>Date:</b> March 10, 2021	<b>Program:</b> Finance
<b>Agenda Item #:</b> 4	<b>Director:</b> Rebecca Heinrich
<b>Subject:</b> Financial Reports	<b>Officer:</b> Jim Rodriguez

### Recommended Action

Staff recommends Committee acceptance for full Board consideration of the interim consolidated financial statements as of January 2021 as well as acceptance of the financial status report for the Head Start 0-5 program as of January 2021.

### Background

In accordance with the Agency's bylaws, the Finance Committee shall advise in the preparation and administration of the operating budget and oversee the administration, collection, and disbursement of the financial resources of the organization. Additionally, the Treasurer is to ensure the commissioners understand the financial situation of the organization, which includes ensuring that financial statements for each month are available for each meeting of the Board of Commissioners. Monthly financials for Fresno EOC (consolidated) and for Head Start are provided for review and acceptance.

### Fiscal Impact

(A) Agency Statement of Activities and Statement of Financial Position:

As of January 31, 2021, the Agency had preliminary revenue of \$11,332,095 million, including \$2.6 million of in-kind contributions, and net operating surplus of \$141,671. In comparison, the Agency had revenue of \$10,485,942 million including in-kind of \$3.1 million as of the corresponding period of the preceding year.

(B) Head Start 0-5 Financial Status Report as of January 2021. The 18 month grant period is 72% complete.

(C)

Program Area	% of budget	Notes
Head Start – Basic	63%	Personnel is underspent due to a pending one-time COVID payments to staff for extra duties. A budget modification is being developed.
Head Start – Training & Technical Assistance (T&TA)	28%	COVID impacted planned training.

<b>Program Area</b>	<b>% of budget</b>	<b>Notes</b>
Duration	7%	Funds are underspent due to updates to site selection, pending 1303 approval from HHS for Clinton/Blythe, and fee/permit delays in the installation of the Dakota Circle modular building.
Early Head Start – Basic	64%	Personnel is underspent due to a pending one-time COVID payments to staff for extra duties. A budget modification is being developed.
Early Head Start – T&TA	15%	COVID impacted planned training.

### **Conclusion**

If approved by the Committee, this item will move forward for full Board consideration at the March 24, 2021 Commission Meeting.



**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**STATEMENT OF ACTIVITIES**  
**For The First Month Period Ended January 31, 2021 and 2020**

	<b>A</b>	<b>B</b>	<b>A - B</b>	<b>C</b>	<b>D</b>	<b>B - D</b>
	<b>BUDGET JAN - DEC 2020</b>	<b>ACTUAL JANUARY 2021</b>	<b>BUDGET BALANCE REMAINING</b>	<b>ACTUAL JAN - DEC 2020</b>	<b>ACTUAL JANUARY 2020</b>	<b>ACTUAL 2021 vs 2020 Differences</b>
<b>REVENUES AND SUPPORT</b>						
GRANT REVENUE	\$ 82,029,680	\$ 6,493,168 8%	\$ 75,536,512	73,880,314	\$ 5,415,845	1,077,322
GRANT REVENUE - LENDING CAPITAL	-	-	-	438,674	-	-
CHARGES FOR SERVICES	16,426,275	1,869,986 11%	14,556,289	17,473,531	1,390,023	479,962
OTHER PROGRAM REVENUE	3,536,400	202,781 6%	3,333,619	3,147,836	392,900	(190,119)
CONTRIBUTIONS	69,685	19,675 28%	50,010	187,423	4,415	15,259
MISCELLANEOUS INCOME	219,265	11,929 5%	207,336	319,067	7,004	4,925
INTEREST & INVESTMENT INCOME	96,000	1,826 2%	94,174	138,432	953	873
AFFILIATE INTEREST INCOME	977,720	93,781 10%	883,939	938,448	10,609	83,172
RENTAL INCOME	1,256,595	15,939 1%	1,240,656	1,284,203	105,631	(89,692)
<b>TOTAL CASH REVENUE</b>	<b>\$ 104,611,620</b>	<b>\$ 8,709,084 8%</b>	<b>\$ 95,902,536</b>	<b>\$ 97,807,928</b>	<b>\$ 7,327,382</b>	<b>1,381,702</b>
IN KIND REVENUE	\$ 32,991,055	\$ 2,623,012 8%	\$ 30,368,043	22,057,737	\$ 3,158,560	(535,548)
<b>TOTAL REVENUE &amp; SUPPORT</b>	<b>137,602,675</b>	<b>11,332,095 8%</b>	<b>126,270,580</b>	<b>119,865,666</b>	<b>10,485,942</b>	<b>846,154</b>
<b>EXPENDITURES</b>						
PERSONNEL COSTS	\$ 66,198,180	\$ 6,367,282 10%	\$59,830,898	59,374,528	\$ 4,873,659	1,493,623
ADMIN SERVICES	5,810,400	159,592 3%	5,650,808	4,977,874	278,826	(119,234)
PROFESSIONAL SERVICES - AUDIT	103,915	1,822 2%	102,093	83,844	3,936	(2,115)
CONTRACT SERVICES	11,712,675	591,375 5%	11,121,300	6,078,354	599,089	(7,714)
FACILITY COSTS	5,345,730	384,989 7%	4,960,741	5,646,226	467,842	(82,853)
TRAVEL, MILEAGE, VEHICLE COSTS	2,691,175	109,513 4%	2,581,662	1,550,013	200,601	(91,087)
EQUIPMENT COSTS	1,717,700	62,823 4%	1,654,877	1,163,027	67,972	(5,149)
DEPRECIATION - AGENCY FUNDED	345,000	29,772 9%	315,228	361,861	32,256	(2,484)
OFFICE EXPENSE	1,877,600	153,131 8%	1,724,469	3,551,960	147,639	5,492
INSURANCE	804,060	64,578 8%	739,482	736,437	63,799	779
PROGRAM SUPPLIES & CLIENT COSTS	7,625,880	662,897 9%	6,962,983	8,310,778	571,064	91,833
INTEREST EXPENSE	145,275	4,209 3%	141,066	209,247	2,929	1,280
OTHER COSTS	234,030	1,336 1%	232,694	438,275	7,868	(6,532)
<b>TOTAL CASH EXPENDITURES</b>	<b>\$ 104,611,620</b>	<b>\$ 8,593,318 8%</b>	<b>\$ 96,018,302</b>	<b>92,482,424</b>	<b>\$ 7,317,479</b>	<b>1,275,839</b>
IN KIND EXPENSES	\$ 32,991,055	\$ 2,623,012 8%	\$ 30,368,043	\$ 22,057,737	\$ 3,158,560	(535,548)
<b>TOTAL EXPENDITURES</b>	<b>137,602,675</b>	<b>11,216,330 8%</b>	<b>126,386,345</b>	<b>114,540,161</b>	<b>10,476,039</b>	<b>740,291</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ -</b>	<b>\$ 115,765</b>	<b>\$ (115,765)</b>	<b>\$ 5,325,505</b>	<b>\$ 9,902</b>	<b>105,863</b>
<b>OTHER INCOME / EXPENSE</b>						
TRANSIT GRANT ASSET DEPRECIATION		25,906	(25,906)	366,531	-	25,906
<b>NET SURPLUS (DEFICIT)</b>	<b>\$ -</b>	<b>141,671</b>	<b>(141,671)</b>	<b>\$ 5,692,036</b>	<b>\$ 9,902</b>	<b>131,769</b>

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**STATEMENT OF FINANCIAL POSITION**  
**As of January 31, 2021**

	2021	2020	Differences
<b>ASSETS</b>			
CASH & INVESTMENTS	\$ 19,243,239	\$ 11,912,190	\$ 7,331,049
ACCOUNTS RECEIVABLE	12,880,762	12,469,738	411,024
PREPAIDS/DEPOSITS	380,240	269,949	110,290
INVENTORIES	230,089	155,256	74,833
PROPERTY, PLANT & EQUIPMENT	13,578,048	15,099,897	(1,521,848)
NOTES RECEIVABLE (net)	16,362,285	13,259,384	3,102,901
<b>TOTAL ASSETS</b>	<b>\$ 62,674,663</b>	<b>\$ 53,166,414</b>	<b>\$ 9,508,249</b>
<b>LIABILITIES</b>			
ACCOUNTS PAYABLE	\$ 2,869,290	\$ 2,642,080	\$ 227,210
ACCRUED PAYROLL LIABILITIES	9,289,915	1,796,137	7,493,778
DEFERRED REVENUE	1,131,579	500,716	630,864
NOTES PAYABLE	12,282,211	12,899,272	(617,062)
HEALTH INSURANCE RESERVE	4,178,631	2,760,436	1,418,195
OTHER LIABILITIES	2,295,127	2,295,127	0
<b>TOTAL LIABILITIES</b>	<b>\$ 32,046,752</b>	<b>\$ 22,893,768</b>	<b>\$ 9,152,984</b>
<b>FUND BALANCE</b>			
CURRENT OPERATING EARNINGS (YTD)	\$ 141,671	\$ 9,902	\$ 131,769
UNRESTRICTED NET ASSETS	17,490,743	16,431,962	1,058,781
REVOLVING LOAN FUND	2,788,197	2,788,197	0
INVESTMENT IN GENERAL FIXED ASSETS	10,207,299	11,042,586	(835,286)
<b>TOTAL FUND BALANCE</b>	<b>\$ 30,627,910</b>	<b>\$ 30,272,646</b>	<b>\$ 355,264</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 62,674,663</b>	<b>\$ 53,166,414</b>	<b>\$ 9,508,248</b>

Fresno Economic Opportunities Commission  
Head Start/Early Head Start Financial Status  
Monthly Report  
January 31, 2021

Description	Head Start - Basic				Head Start - T & TA			
	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining
<b>Personnel</b>	\$31,872,767	\$1,616,183	\$18,472,561	\$13,400,206				
<b>Fringe Benefits</b>	12,210,971	854,485	8,602,560	3,608,411				
<b>Total Personnel</b>	<b>44,083,738</b>	<b>\$2,470,668</b>	<b>27,075,121</b>	<b>17,008,617</b>				
<b>Travel</b>	16,465	-	15	16,450	-	-	-	-
<b>Equipment*</b>	-	-	-	-	-	-	-	-
<b>Supplies</b>	2,238,335	149,629	2,252,080	(13,745)	43,156	23,063	36,368	6,788
<b>Contractual</b>	1,459,026	184,539	1,469,419	(10,393)	468	-	114	354
<b>Facilities / Construction</b>								
<b>Other:</b>								
Food Cost	1,561,118	100,811	747,750	813,368				
Transportation	870,158	12,204	395,740	474,418				
Staff Mileage	329,661	16,675	167,328	162,333				
Field Trips, including Transportation	52,175	100	6,690	45,485				
Space	1,123,247	148,013	980,871	142,376				
Utilities / Telephone / Internet	747,387	-	396,785	350,602				
Publication/Advertising/Printing	63,252	-	40,150	23,102				
Repair/Maintenance Building	707,555	31,248	254,545	453,010				
Repair/Maintenance Equipment	146,850	826	97,917	48,933				
Property & Liability Insurance	231,669	12,547	156,100	75,569				
<b>Parent Involvement / CWPC</b>	118,289	624	11,572	106,717				
<b>Other Costs*</b>	124,712	(23,328)	71,304	53,408				
<b>Staff &amp; Parent Training</b>					514,562	18,453	117,547	397,015
<b>Total Direct Charges</b>	<b>\$53,873,637</b>	<b>\$3,104,556</b>	<b>34,123,387</b>	<b>\$19,750,250</b>	<b>\$558,186</b>	<b>41,517</b>	<b>\$154,029</b>	<b>\$404,157</b>
<b>Total Indirect Charges</b>	<b>\$3,969,194</b>	<b>\$232,842</b>	<b>\$2,559,254</b>	<b>\$1,409,940</b>	<b>\$27,228</b>	<b>\$3,114</b>	<b>\$11,552</b>	<b>\$15,676</b>
<b>Total Federal Expenditures</b>	<b>\$57,842,831</b>	<b>\$3,337,398</b>	<b>36,682,641</b>	<b>\$21,160,190</b>	<b>\$585,414</b>	<b>44,631</b>	<b>\$165,581</b>	<b>\$419,833</b>
% of Annual Budget Expended to Date			63%				28%	
<b>Non-Federal Share</b>	<b>\$13,880,375</b>	<b>\$0</b>	<b>\$6,336,310</b>	<b>\$7,544,065</b>	<b>\$146,354</b>	<b>\$11,158</b>	<b>\$41,395</b>	<b>\$104,959</b>

**Credit Card Expenses: Credit card statement dated 1/1/21 - 1/31/21**  
**January 2021 expenses**

Staff training	\$	18,090	Teaching Strategies - Teacher training and education
Parent Engagement Supplies		1,101	Scholastic Inc - young children's books
Program Supplies		217	Target.com - children's consumables (diapers, wipes)
Contract Services - Facility repair		228	Azuga - vehicle tracking for Support Services vehicles
	\$	19,636	

Fresno Economic Opportunities Commission  
Head Start/Early Head Start Financial Status  
Monthly Report  
January 31, 2021

Description	Head Start - Duration Start-Up/Operations			
	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining
Personnel	\$0	-	-	\$0
Fringe Benefits	-	-	-	-
<b>Total Personnel</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Travel	-	-	-	-
Equipment*	94,000	-	-	94,000
Supplies	366,376	483	21,895	344,481
Contractual	429,400	19,417	109,491	319,909
Facilities / Construction	1,057,160	-	-	1,057,160
Other:				
Food Cost	-	-	-	-
Transportation	-	-	-	-
Staff Mileage	-	-	-	-
Field Trips, including Transportation	-	-	-	-
Space	-	-	-	-
Utilities / Telephone / Internet	-	-	-	-
Publication/Advertising/Printing	-	-	-	-
Repair/Maintenance Building	-	-	-	-
Repair/Maintenance Equipment	-	-	-	-
Property & Liability Insurance	-	-	-	-
Parent Involvement / CWPC	-	-	-	-
Other Costs*	54,700	524	17,487	37,213
Staff & Parent Training	-	-	-	-
<b>Total Direct Charges</b>	<b>2,001,636</b>	<b>\$20,425</b>	<b>\$148,873</b>	<b>\$1,852,763</b>
<b>Total Indirect Charges</b>	<b>\$0</b>	<b>-</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Federal Expenditures</b>	<b>\$2,001,636</b>	<b>\$20,425</b>	<b>\$148,873</b>	<b>\$1,852,763</b>
% of Annual Budget Expended to Date			7%	
<b>Non-Federal Share</b>	-	-	-	-

Fresno Economic Opportunities Commission  
Head Start/Early Head Start Financial Status  
Monthly Report  
January 31, 2021

Description	Early Head Start - Basic				Early Head Start - T & TA			
	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining
Personnel	\$4,813,590	\$226,877	\$2,929,590	\$1,884,000	\$44,714	\$0	\$0	\$44,714
Fringe Benefits	1,171,725	\$102,889	1,026,383	145,342	11,608	\$0	-	11,608
<b>Total Personnel</b>	<b>5,985,315</b>	<b>329,766</b>	<b>3,955,973</b>	<b>2,029,342</b>	<b>56,322</b>	<b>-</b>	<b>-</b>	<b>56,322</b>
Travel	-	\$0	-	-	-	\$0	-	-
Equipment*	-	\$0	-	-	-	\$0	-	-
Supplies	359,940	\$10,180	239,059	120,881	1,500	\$125	125	1,375
Contractual	180,640	\$14,199	202,152	(21,512)	128	\$0	26	102
Facilities / Construction	616,000	\$0	-	616,000				
Other:								
Food Cost	68,193	\$3,474	172,361	(104,168)				
Transportation	5,057	\$542	4,693	364				
Staff Mileage	37,680	\$1,298	13,149	24,531				
Field Trips, including Transportation	-	\$0	-	-				
Space	154,342	\$6,685	149,082	5,260				
Utilities / Telephone / Internet	101,576	\$9,333	95,124	6,452				
Publication/Advertising/Printing	5,640	\$0	4,565	1,075				
Repair/Maintenance Building	77,484	\$1,922	13,633	63,851				
Repair/Maintenance Equipment	18,150	\$0	1,447	16,703				
Property & Liability Insurance	30,011	\$1,963	21,507	8,504				
Parent Involvement / CWPC	4,630	\$1,156	1,777	2,853				
Other Costs*	8,389	\$2,209	7,384	1,005				
Staff & Parent Training					94,973	\$1,500	21,852	73,121
<b>Total Direct Charges</b>	<b>\$7,653,047</b>	<b>382,726</b>	<b>4,881,906</b>	<b>\$2,771,141</b>	<b>\$152,923</b>	<b>\$1,625</b>	<b>\$22,003</b>	<b>\$130,920</b>
<b>Total Indirect Charges</b>	<b>\$527,177</b>	<b>\$28,705</b>	<b>\$366,143</b>	<b>\$161,034</b>	<b>\$7,460</b>	<b>\$122</b>	<b>\$1,650</b>	<b>\$5,810</b>
<b>Total Federal Expenditures</b>	<b>\$8,180,224</b>	<b>\$411,431</b>	<b>\$5,248,049</b>	<b>\$2,932,175</b>	<b>\$160,383</b>	<b>\$1,747</b>	<b>\$23,653</b>	<b>\$136,730</b>
% of Annual Budget Expended to Date			64%				15%	
<b>Non-Federal Share</b>	<b>\$2,045,056</b>	<b>\$102,858</b>	<b>\$1,312,012</b>	<b>\$733,044</b>	<b>\$40,095</b>	<b>\$437</b>	<b>\$5,913</b>	<b>\$34,183</b>

Credit Card Expenses: Credit card statement dated 1/1/21 - 1/31/21			
January 2021 expenses			
Grand Socialization	\$	634	Noodle Soup - Costco - children consumables, grand socialization items
Program - Miscellaneous		586	Target - children consumables (diapers, wipes)
Supplies		95	BLT LD Prodeucts - printer cartridges
Program Supplies - Kitchen		778	Amazon - children safety locks
Program Supplies - Medical		343	Noodle soup- children consumables
Socialization & Home Visits Supplies		1349	Amazon - children safety locks
Program Supplies - Disposables		611	Noodle soup- children consumables
Contract Services - Facility Repair		25	AZUGA - Vehicle Tracking Maintenance support vehicle
Parent Engagement Supplies		1,156	Smart and Final - Staff Recognition
	\$	5,577	



## FINANCE COMMITTEE MEETING

<b>Date:</b> March 10, 2021	<b>Program:</b> Head Start
<b>Agenda Item #:</b> 5	<b>Director:</b> Rosa Pineda; Nidia Davis
<b>Subject:</b> HHS Head Start 0-5 Monitoring Status Update	<b>Officer:</b> Jim Rodriguez

### Background

The information presented below is intended to keep the Board apprised on the status of the work performed for the Quality Improvement Plan in response to the receipt of the Focus Area 2 monitoring review report for the Head Start 0-5 program.

U.S. Department of Health and Human Services (HHS) – Administration for Children and Families (ACF) Head Start conducted a follow-up review on the Focus Area 2 monitoring during the week of October 15-18, 2019. A quality improvement plan (QIP) was submitted to HHS for the three noted deficiencies involving the facilities cost associated with the 1900/1920 Mariposa Mall property, commonly referred to as Fresno Executive Plaza (FEP), and the reporting of Federal Interest therein. The three areas cited are internal control, budget, and facility reporting.

The corrective action period for the QIP ended February 28, 2021.

The following actions have occurred since the QIP was presented:

- Payment of \$1,941,814 was remitted to HHS to remove the Federal Interest within the 1920 FEP building.
- Based on additional guidance received from Region IX, additional updates were made to the Accounting Policies & Procedures manual, as approved at the February executive committee and board meetings.
- Training has been provided on the newly approved policy and procedures which have also been implemented and monitored.
- HHS notified us on February 25, 2021 that they will perform a virtual follow-up monitoring review to assess correction of the deficiencies. This review took place from Wednesday, March 3, 2021 to Thursday, March 4, 2021.



## FINANCE COMMITTEE MEETING

<b>Date:</b> March 10, 2021	<b>Program:</b> Finance
<b>Agenda Item #:</b> 6	<b>Director:</b> Rebecca Heinricy
<b>Subject:</b> Non-competitive procurements	<b>Officer:</b> Jim Rodriguez

### Background

The information presented below is intended to keep the Committee apprised on any procurements made through a non-competitive procurement process.

In accordance with the Accounting Policies and Procedures Manual, Noncompetitive Procurements are “special purchasing circumstances, in which competitive bids are not obtained. Noncompetitive procurement (purchases and contracts) are only permissible in the following circumstances (2 CFR 200.320 [f]):

- An emergency exists that does not permit delay,
- Only one source of supply is available,
- If the awarding agency expressly authorizes noncompetitive proposals in response to a written request from the Agency,
- Or after solicitation of a number of sources, competition is determined to be inadequate.

The key requirement for the use of noncompetitive procurement is that the other methods of procurement are not feasible and one of the above circumstances exists.” A report on the non-competitive procurement awards is to be made to the Board of Commissioners.

<b>Vendor</b>	<b>Purpose</b>	<b>Amount</b>	<b>Justification</b>
Teaching Strategies	Head Start – Creative Curriculum training for teachers which is a continuation of the curriculum currently used.	\$18,090	Only one source of supply is available for this training for this curriculum.



## FINANCE COMMITTEE MEETING

<b>Date:</b> March 10, 2021	<b>Program:</b> Finance
<b>Agenda Item #:</b> 7	<b>Director:</b> Rebecca Heinricy
<b>Subject:</b> Health Insurance Report	<b>Officer:</b> Jim Rodriguez

### Background

The information presented below is intended to keep the Committee apprised on the financial status of the Agency's self-funded health insurance plan.

As of January 31, 2021, the health insurance reserve is at \$4.2 million, which covers approximately 4.4 months of average expenditures. To date, contributions from programs and employees for 2021 total \$1,155,130 while the Fund paid out \$941,773 in expenses. A report on the January COVID-19 health claims to be funded by CSBG CARES is pending from our third-party administrator. The health insurance report is included for reference.

Changes to the health insurance plan in 2019 through 2021 include:

- Effective January 2019: 5% increases in Employer and Employee premiums, and increase the coverage of preventive dental procedures from 80% to 100%.
- Effective January 2020: 4% overall increase in Employer premiums and 22% overall increase in Employee premiums. Wellness plan now has the same annual deductible but will have a 25% discounted employee premium. The employee + child and employee + children tiers were consolidated.
- Effective January 2021: 6% increase in Employer premiums and an average 16% increase to Employee premiums.
- Below table presents a sample of the 2021 monthly health insurance premium tier rates. Rates vary depending on the type of coverage selected.

	Agency	Employee (Wellness Incentive)	Total Premium
Employee(EE) Only	\$ 594	\$ 108	\$ 702
EE +Child(ren)	\$ 1,074	\$ 192	\$ 1,266
EE + Family	\$ 1,428	\$ 258	\$ 1,686
EE + Spouse	\$ 1,194	\$ 210	\$ 1,404



# FRESNO EOC

## HEALTH INSURANCE FUND REPORT

THROUGH JANUARY 31, 2021

	2021			2020		
	January	YTD totals Jan - Dec	Mo. Avg. Prev 12 mos	YTD totals Jan - Dec	Annual Jan - Dec	Annual Mo. Avg Jan - Dec
<b>Beginning Fund Balance</b>	<b>3,965,274</b>					
<b><u>Income</u></b>						
Agency Contributions	872,002	872,002	872,002	764,269	10,059,937	838,328
Additional Agency Contr.	-	0	0	0	65,197	5,433
Employee Contributions	283,128	283,128	283,128	169,247	1,755,815	146,318
<b>Total Income</b>	<b>1,155,130</b>	<b>1,155,130</b>	<b>1,155,130</b>	<b>933,516</b>	<b>11,880,949</b>	<b>990,079</b>
<b><u>Expenses</u></b>						
Health Claims Paid	501,519	501,519	501,519	522,608	6,167,636	513,970
Dental Claims Paid	71,633	71,633	71,633	40,011	546,628	45,552
Prescriptions Paid	210,323	210,323	210,323	199,983	1,982,823	165,235
Vision Claims Paid	13,825	13,825	13,825	10,011	97,955	8,163
Stop Loss Premiums	89,987	89,987	89,987	112,415	1,362,007	113,501
Stop Loss Claims	0	0	0	(41,995)	(171,193)	(14,266)
Life Insurance Premiums	13,900	13,900	13,900	14,653	173,409	14,451
Pinnacle	14,462	14,462	14,462	14,626	176,507	14,709
Blue Cross	14,970	14,970	14,970	15,155	184,254	15,355
Benefits Consultant	6,917	6,917	6,917	7,722	92,979	7,748
Employee Assist. Program	1,877	1,877	1,877	1,876	22,518	1,877
Preferred Chiropractors	1,005	1,005	1,005	783	9,299	775
Other Expenses	1,355	1,355	1,355	2,179	19,977	1,665
ACA Fees		0	0	0	5,220	435
<b>Total Expenses</b>	<b>941,773</b>	<b>941,773</b>	<b>941,773</b>	<b>900,027</b>	<b>10,670,019</b>	<b>889,168</b>
<b>Current Fund Activity (net)</b>	<b>213,357</b>	<b>213,357</b>	<b>213,357</b>	<b>33,489</b>	<b>1,210,930</b>	<b>100,911</b>
<b>Ending Fund Balance</b>	<b>4,178,631</b>	<b>4,178,631</b>				
<b><u>Enrollment</u></b>						
Employee only-Traditional	294		294		330	
High-Deduct	57		57		41	
Family coverage-Traditional	416		416		463	
High-Deduct	37		37		28	
Dental coverage only	31		31		36	
Temp/On Call Plan	0		0		0	
<b>Total employees enrolled</b>	<b>835</b>		<b>835</b>		<b>898</b>	
<b>Total dependants covered</b>						
Average contributions per employee	1,383		1,383		1,103	
Average expenses per employee	1,128		1,128		990	

Estimated # months funded: 4.4



## FINANCE COMMITTEE MEETING

<b>Date:</b> March 10, 2021	<b>Program:</b> Health Services
<b>Agenda Item #:</b> 8	<b>Director:</b> Jane Thomas
<b>Subject:</b> Variance Reports	<b>Officer:</b> Jim Rodriguez

### Background

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

The following prepared financial analysis reports will be presented:

- Health Services –variance repots for this program group are split between this meeting and the meeting in April.

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## **FINANCE OFFICE INTEROFFICE MEMO**

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**DATE:** FEBRUARY 25, 2021  
**TO:** JANE THOMAS  
**CC:** EMILIA REYES, MICHELLE TUTUNJIAN, JIM RODRIGUEZ,  
**FROM:** REBECCA HEINRICY  
**SUBJECT:** HEALTH SERVICES VARIANCE REPORT – JANUARY 2021

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**Adolescent Family Life Planning (AFLP):**

*Revenue:* Funding from California Department of Public Health is budgeted at \$597,333 for the period of July 1, 2020 to June 30, 2021.

*Expenses:* Grant expenses are \$256,149, which is 43% of budget. Personnel costs account for 73% of the total budget. Project performance period is 58% complete.

*Observations:* This program is operating slightly under budget due to the impact of COVID-19 on line items such as travel and travel related costs. Personnel is slightly below budget due to a vacancy that is now filled. Line item variances within a category are permitted as long as the combined budget for the category is not exceeded.

**CA Prep Program:**

*Revenue:* Funding from California Department of Public Health is budgeted at \$400,000 and is from July 1, 2020 to June 30, 2021. This grant works to decrease teenage pregnancy, to create clinical linkages to participants for family planning, and to increase community support in the development of healthy youth and their reduction of risky sexual behaviors.

*Expenses:* YTD expenses are \$199,297, which is 50% of budget. Project period is 58% complete.

*Observations:* Overall, this program is operating at budget. COVID-19 has impacted line items such as travel and training.

**Dental Sealant Grant:**

A grant was awarded by the County of Fresno's Department of Public Health to implement a school-based sealant program of \$520,000 for a grant period from January 7, 2020 through June 30, 2022. The budget for the period of July 1, 2020 – June 30, 2021 is \$243,357.

*Expenses:* YTD grant expenses are \$116,739, which is 48% of the budget. Program period is 58% complete.

*Observations:* Overall, this program is operating slightly under budget. If any funds are not utilized during this term, then they will be available for carry forward into the next fiscal period.

**PREIS – Digital Initiative for Youth (DIY) Program:**

*Revenue:* Grant award from the Family & Youth Services Bureau's Adolescent Pregnancy Prevention Program is for a grant period of five years from September 30, 2016 – September 30, 2021 and is for approximately \$1.4 million. Funding allocated for the period of September 30, 2020 – September 29, 2021 is \$261,757. The purpose of this grant is to implement and evaluate effective educational services to prevent teen pregnancy among the targeted youth population.

*Expenses:* YTD grant expenses are \$74,821, which is 29% of the budget. Program period is 33% complete.

*Observations:* Overall, this program is operating slightly below budget. While utilities is in excess of the year-to-date budget, this overage is offset by other line items which are under budget. Current year funding is anticipated to be fully utilized.

**GLOW! Group Prenatal Care:**

*Revenue:* Funding from First 5 Fresno County for \$200,000 is awarded for the period from July 1, 2020 to June 30, 2021.

*Expenses:* YTD grant expenses are \$80,681, which is 40% of the budget. Program period is 58% complete.

*Observations:* Grant is operating below budget due to a low turnout of clients. Cohorts have been scheduled. Procurement of materials and supplies will occur in March.

**In Home Care Service (97400):**

A grant was awarded by the County of Fresno's Department of Public Health to implement a home visit based health services program to serve parents of children 0-5 to include developmental screenings. Funds of \$275,000 for the period of July 1, 2020 – June 30, 2021 were awarded.

*Expenses:* YTD grant expenses are \$118,482, which is 43% of the budget. Program period is 58% complete.

*Observations:* Overall, this program is operating slightly under budget due the time needed to get a new program implemented and operating. Equipment expenditures are higher due to the items needed to support the start of operations.

**State of California Department of Public Health – Rural Tobacco (91000):**

*Funding Period:* July 1, 2020 to June 30, 2021

*Revenue:* The grant award is \$208,946.

*Expenses:* Grant expenses are \$103,800, which is 50% of budget. The project period is 58% complete.

*Observations:* Travel and training expenses are lower due to the impact of COVID-19. The expense for the evaluation consultant occurs at the end of the grant cycle. The paid media is being developed

although it has not yet been invoiced. Purchases of incentives has been delayed as the pandemic has decreased the availability of the desired items. Additionally, a budget modification will be completed to ensure full utilization of all funds.

**Fresno County Department of Public Health - (91002):**

*Funding Period:* July 1, 2020 to June 30, 2021

*Revenue:* The grant award is \$144,000.

*Expenses:* Grant expenses are \$54,860, which is 38% of budget. The project period is 53% complete.

*Observations:* This project is currently operating under budget. A budget modification for this program is pending approval by the Board of Supervisors. The submitted budget modification increases the budget for community advocates stipend from cost savings in the other line items.

AFLP Program  
**Monthly Progress Report**  
As of 1/31/21

Program Period: July 1, 2020 - June 30, 2021

Project ID # 86000

CONTRACT TIME LAPSED:

**58.33%**

	ANNUAL BUDGET	Y-T-D ACTUAL	BALANCE	Variance
REVENUE:				
REVENUE:	<b>597,333</b>	256,149	341,184	42.88%
<b>TOTAL REVENUE</b>	<b>597,333</b>	<b>256,149</b>	<b>341,184</b>	<b>42.88%</b>
Expenditures:				
Salaries	<b>309,607</b>	153,138	156,469	49.46%
Fringe	<b>127,013</b>	56,889	70,124	44.79%
Payroll Accrual				
<b>1. TOTAL PERSONNEL</b>	<b>436,620</b>	210,027	226,593	48.10%
<b>2. OPERATING EXPENSES</b>				
1. Travel	<b>36,343</b>	2,204	34,139	6.06%
2. Training	<b>3,000</b>	0	3,000	0.00%
3. General Expense	<b>14,107</b>	10,395	3,712	73.69%
4. Communication/Software	<b>6,000</b>	3,884	2,116	64.74%
5. Space/Rent Lease	<b>30,000</b>	11,768	18,232	39.23%
6. Minor Equipment	<b>5,000</b>	0	5,000	0.00%
7. Audit	<b>716</b>	275	441	38.41%
<b>3. OTHER COSTS</b>				
1. Educational Materials	<b>4,800</b>	0	4,800	0.00%
2. Outreach Materials	<b>4,000</b>	286	3,714	7.16%
3. Client Support Materials	<b>20,000</b>	566	19,434	2.83%
4. Participant Travel/Transportation	<b>4,000</b>	960	3,040	24.00%
<b>4. INDIRECT (7.5%) *</b>	<b>32,747</b>	15,783	16,963	48.20%
Total Non-Personnel	<b>160,713</b>	<b>46,122</b>	<b>114,591</b>	<b>28.70%</b>
<b>Total Expenditures</b>	<b>597,333</b>	256,149	341,184	42.88%
<b>Net Income (Loss)</b>	<b>0</b>	0		

\* To include Indirect costs allocated in accordance with the Indirect cost rate approved by the  
U.S. Department of Health & Human services at 7.5% of total personnel costs

CA Prep Program  
**Monthly Progress Report**  
As of 1/31/21

Program Period: July 1, 2020 - June 30, 2021

Project ID # 97500

CONTRACT TIME LAPSED:

**58.33%**

	ANNUAL BUDGET	Y-T-D ACTUAL	BALANCE	Variance
REVENUE:				
REVENUE:	<b>400,000</b>	199,297	200,703	49.82%
<b>TOTAL REVENUE</b>	<b>400,000</b>	<b>199,297</b>	<b>200,703</b>	49.82%
Expenditures:				
Salaries	<b>215,771</b>	107,982	107,789	50.04%
Fringe	<b>79,685</b>	38,165	41,520	47.89%
Payroll Accrual				
<b>1. TOTAL PERSONNEL</b>	<b>295,456</b>	146,147	149,309	49.46%
<b>2. OPERATING EXPENSES</b>				
1. Travel	<b>4,000</b>	854	3,146	21.35%
2. Training	<b>1,000</b>	0	1,000	0.00%
3. General Expense	<b>17,139</b>	11,795	5,344	68.82%
4. Space/Rent Lease	<b>26,160</b>	16,450	9,710	62.88%
5. Audit Expense	<b>427</b>	213	214	50.00%
<b>3. OTHER COSTS</b>				
1. Incentives for Completers	<b>11,500</b>	2,000	9,500	17.39%
<b>4. INDIRECT (15% of Salaries and Benefit)</b>	<b>44,318</b>	21,838	22,480	49.28%
Total Non-Personnel	<b>104,544</b>	<b>53,150</b>	<b>51,394</b>	50.84%
<b>Total Expenditures</b>	<b>400,000</b>	199,297	200,703	49.82%
<b>Net Income (Loss)</b>	<b>0</b>	0		

School Based Sealant Program  
**Monthly Progress Report**  
As of 1/31/21

Program Period: July 1, 2020 - June 30, 2021

Project ID # 97160

CONTRACT TIME LAPSED:

**58%**

	ANNUAL BUDGET	Y-T-D ACTUAL	BALANCE	Variance
REVENUE:	243,357	116,739	126,618	48%
<b>TOTAL REVENUE</b>	243,357	116,739	126,618	48%
Expenditures:				
Salaries	129,268	64,440	64,828	50%
Fringe	37,488	20,714	16,774	55%
<b>TOTAL PERSONNEL</b>	166,756	85,154	81,602	51%
<b>OPERATING EXPENSES</b>				
1. Space/Rent	12,000	7,000	5,000	58%
2. Communications	7,200	2,699	4,501	37%
3. Printing	2,400	0	2,400	0%
4. Office Supplies	9,633	189	9,444	2%
5. Travel	3,438	0	3,438	0%
<b>OTHER COSTS</b>				
2. Audit Expense	242	114	127	47%
<b>INDIRECT (25% of personnel costs)</b>	41,689	21,582	20,107	52%
Total Non-Personnel	76,602	31,585	45,017	41%
<b>Total Expenditures</b>	243,357	116,739	126,619	48%



**Fresno County Economic Opportunities Commission****Program: PREIS Grant****Contract Term: 9/30/2020 - 9/29/2021****Project # 97100****Monthly Variance as of: Jan-21****Period Complete: 33%**

Budget Category	Budget	YTD Actual	Budget Balance	Actual- % used of Budget
<b>Revenue</b>	261,757	74,821	186,936	29%
<b>TOTAL</b>	<b>\$ 261,757</b>	<b>\$ 74,821</b>	<b>\$ 186,936</b>	<b>29%</b>
<b>Salary &amp; Fringe:</b>				
Salaries	116,973	48,113	68,860	41%
Fringe/Benefits	40,482	13,791	26,691	34%
<b>TOTAL</b>	<b>\$ 157,455</b>	<b>\$ 61,903</b>	<b>\$ 95,552</b>	<b>39%</b>
<b>Operational Expenses</b>				
Out of State Travel	6,000	-	6,000	0%
Training/conference Fees	1,000	-	1,000	0%
Office Supplies	7,000	-	7,000	0%
Facility Rent	20,304	2,832	17,472	14%
Security System	1,800	-	1,800	0%
Utilities	6,439	2,516	3,923	39%
Telephone/Internet	10,403	1,240	9,163	12%
Janitorial & Supplies	4,600	-	4,600	0%
Insurance	2,037	171	1,866	8%
Audit	307	83	224	27%
Mileage	5,172	672	4,500	13%
Leased Copier	3,000	189	2,811	6%
Incentives	15,000	-	15,000	0%
Food for Participants	3,000	-	3,000	0%
<b>TOTAL</b>	<b>\$ 86,062</b>	<b>\$ 7,703</b>	<b>\$ 78,359</b>	<b>9%</b>
<b>Indirect Charges:</b>				
Admin. @ 7.5% *	18,240	5,214	13,026	29%
<b>TOTAL</b>	<b>\$ 18,240</b>	<b>\$ 5,214</b>	<b>\$ 13,026</b>	<b>29%</b>
<b>TOTAL COSTS</b>	<b>\$ 261,757</b>	<b>\$ 74,821</b>	<b>\$ 186,936</b>	<b>29%</b>

\* To include Indirect costs allocated in accordance with the Indirect cost rate approved by the U.S. Department of Health & Human services at 7.5% of total direct costs

GLOW Program  
**Monthly Progress Report**  
 As of 1/31/21

Program Period: July 1, 2020 - June 30, 2021

Project ID # 93520

CONTRACT TIME LAPSED:

**58%**

	ANNUAL BUDGET	Y-T-D ACTUAL	BALANCE	Variance
REVENUE:	<b>200,000</b>	80,681	119,319	40%
<b>TOTAL REVENUE</b>	200,000	80,681	119,319	40%
Expenditures:				
Salaries	113,494	59,771	53,723	53%
Fringes	35,891	15,197	20,694	42%
<b>TOTAL PERSONNEL</b>	149,385	74,968	74,417	50%
<b>OPERATING EXPENSES</b>				
1. Facilities Cost	223	90	133	40%
<b>PROGRAM EXPENSES</b>				
Material and Supplies	36,454	0	36,454	0%
<b>INDIRECT (7.5%) *</b>	13,938	5,623	8,315	40%
Total Non-Personnel	50,615	5,713	44,902	11%
<b>Total Expenditures</b>	200,000	80,681	119,319	40%

In Home Care Service Program  
**Monthly Progress Report**  
As of 1/31/21

Program Period: July 1, 2020 - June 30, 2021

Project ID # 97400

CONTRACT TIME LAPSED:

**58%**

	ANNUAL BUDGET	Y-T-D ACTUAL	BALANCE	Variance
REVENUE:				
<b>TOTAL REVENUE</b>	275,000	118,482	156,518	43%
Expenditures:				
Salaries	155,259	73,709	81,550	47%
Fringe	66,864	21,369	45,495	32%
<b>1. TOTAL PERSONNEL</b>	222,123	95,078	127,045	43%
<b>2. OPERATING EXPENSES</b>				
1. Communications	6,308	2,875	3,433	46%
2. Office Supplies	1,000	344	656	34%
3. Printing	500	0	500	0%
4. Postage	300	0	300	0%
5. Equipment	4,500	3,463	1,037	77% pu
6. Travel	3,250	1,160	2,090	36%
7. Training	900	0	900	0%
<b>3. OTHER COSTS</b>				
1. Audit Expenses	287	123	164	43%
<b>4. INDIRECT (15% of direct expense)</b>	35,832	15,438	20,394	43%
Total Non-Personnel	52,877	23,403	29,474	44%
<b>Total Expenditures</b>	275,000	118,482	156,518	43%

TOBACCO PROGRAM  
Monthly Progress Report  
As of 1/31/21

Program Period: July 1, 2020- June 30, 2021  
Project ID # 91000  
CONTRACT TIME LAPSED:  
58.33%

	ANNUAL BUDGET	Y-T-D ACTUAL	BALANCE	Variance
REVENUE:				
CALIF. DEPT. OF PUBLIC HEATH	208,946	103,800	105,146	50%
Expenditures:				
Salaries	100,932	63,997	36,935	63%
Fringe	44,304	25,990	18,314	59%
TOTAL PERSONNEL	145,236	89,987	55,249	62%
<b>OPERATING EXPENSES</b>				
Space Rent	3,994	2,574	1,420	64%
Office Supplies	1,200	94	1,106	8%
Communications	1,320	903	417	68%
Postage	180	0	180	0%
Printing	400	88	312	22%
Duplicating	1,750	0	1,750	0%
Audit	233	116	117	50%
Total Operating Costs	9,077	3,774	5,303	42%
<b>Equipment</b>				
Equipment	1,177	1,076	101	91%
<b>Travel/Per Diem</b>				
Project Travel/Training	3,498	1,411	2,087	40%
CTCP Training	7,768	0	7,768	0%
Required CTCP Training	482	0	482	0%
Total Travel/Per Diem	11,748	1,411	10,337	12%
<b>Evaluation Consultation</b>				
Evaluation Consultation	12,540	0	12,540	0%
<b>Program Costs</b>				
Educational Materials	940	6	934	1%
Incentives	3,428	0	3,428	0%
Paid Media	10,000	0	10,000	0%
Booth Rental/Facilities Fees	100	0	100	0%
Total Program Costs	14,468	7	14,461	0%
<b>Indirect Cost</b>				
Federally Approved ICR @ 7.5%	14,550	7,228	7,322	50%
Insurance	50	317	(267)	634%
Water	100	0	100	0%
	14,700	7,545	7,155	51%
Total Non-Personnel	63,710	13,814	49,896	22%
Total Expenditures	208,946	103,800	105,146	50%
Net Income (Loss)	0	(0)	0	

TOBACCO PROGRAM  
Monthly Progress Report  
As of 1/31/21

Program Period: July 1, 2020 - June 30, 2021  
Project ID # 91002  
CONTRACT TIME LAPSED:  
58.33%

	ANNUAL BUDGET	Y-T-D ACTUAL	BALANCE	Variance
REVENUE: Fresno County	144,000	54,860	89,140	38%
Expenditures:				
Salaries	55,150	22,894	32,256	42%
Fringe	21,801	6,758	15,043	31%
TOTAL PERSONNEL	76,951	29,651	47,299	39%
FACILITIES/EQUIPMENT EXPENSES:				
Rent	1,872	1,287	585	69%
Lease Equip	792	51	741	6%
OPERATING EXPENSES				
Telephone/Technology Stipend	4,115	420	3,695	10%
Postage	385		385	0%
Printing/Copying	5,000	98	4,902	2%
Office Supplies/printer/computer/Polo shirts/PPE Supplies	850	444	406	52%
Incentives	1,400	900	500	64%
Educational Materials	850	3	847	0%
Transportation	1,800	15	1,785	1%
Staff Training/Registration	1,200	900	300	75%
Community Advocates Stipends	31,200	17,700	13,500	57%
Social Media/Advertising/Geofencing	6,500	0	6,500	0%
Food	450	0	450	0%
FINANCIAL SERVICES				
Audit	160	51	109	32%
Liability Insurance	429	157	272	37%
Volunteer Insurance				
INDIRECT (7.5%) *	10,046	3,184	6,862	32%
Total Non-Personnel	67,049	25,209	41,840	38%
Total Expenditures	144,000	54,860	89,140	38%
Net Income (Loss)	0	(0)	0	

\* To include Indirect costs allocated in accordance with the Indirect cost rate approved by the U.S. Department of Health & Human services at 7.5% of total direct costs