



# Finance Committee Meeting

December 8, 2021 at 12:00 p.m.

Zoom Link: <https://fresnoeoc.zoom.us/j/89218921058>

Meeting ID: 892 1892 1058

1-669-900-6833



## **FINANCE COMMITTEE MEETING AGENDA**

**DECEMBER 8, 2021 AT 12:00 PM**

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

### **2. ROLL CALL**

### **3. APPROVAL OF NOVEMBER 10, 2021 MINUTES**

A. November 10, 2021 Finance Committee Meeting Minutes	<b>Approve</b>	<b>3</b>
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### **4. FINANCIAL REPORTS**

**Approve**

A. Agency Financial Statements – October 2021		<b>7</b>
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B. Head Start Financial Status Report – October 2021		<b>11</b>
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### **5. WORKERS' COMPENSATION INSURANCE RENEWAL**

**Approve**

A. Workers' Compensation Insurance Renewal	<b>Approve</b>	<b>14</b>
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### **6. NON-COMPETITIVE PROCUREMENT**

A. Non-Competitive Procurements	<b>Information</b>	<b>15</b>
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### **7. HEALTH INSURANCE REPORT**

A. Health Insurance Report	<b>Information</b>	<b>17</b>
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### **8. VARIANCE REPORTS**

**Information**

A. Food Services		<b>19</b>
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B. Employment and Training		<b>24</b>
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C. Valley Apprenticeship Connections		<b>28</b>
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D. Foster Grandparent		<b>33</b>
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### **9. 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).

### **10. ADJOURNMENT**

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

**MINUTES**

**1. CALL TO ORDER**

Charles Garabedian, Chair, called the meeting to order at 12:05 PM.

**2. ROLL CALL**

Roll was called and a quorum was established.

COMMITTEE MEMBERS	PRESENT	STAFF		
Charles Garabedian (chair)		Jim Rodriguez	Karina Perez	
Alysia Bonner	✓	Steve Warnes	Chris Erwin	
James Martinez	✓	Lucy Yang	Thomas Dulin	
Itzi Robles	✓	Thelma Harrison	Cesar Lucio	
		Jon Escobar		

**3. APPROVAL OF MINUTES**

A. October 13, 2021 Finance Committee Minutes

Public comment: None heard.

**Motion by:** Bonner **Second by:** Robles to approve the October 13 ,2021 meeting minutes.

**Ayes:** Martinez, Robles, Robles

**Abstain:** None.

**Nays:** None heard

**4. FINANCIAL REPORTS: September 2021**

A. Agency Financial Statements

Jim Rodriguez, Chief Financial Officer, presented statement of activities through September 2021. The agency had preliminary revenue of \$95,824,365 million including \$25 million in-kin contributions with a net gain of \$348,943. Compare to last year this is higher this month.

Jim Rodriguez, show a chart with statement of activities for nine-month period year to date, total revenue and support of \$95,824,365. This is a little more than \$ 2million last year. In the expense side, there are a few lines that are higher than usual. the first one is Office expense and the second is Interest expense. As mention in pervious Finance

Committee Meeting, there are several software programs that was purchase through the year. In addition to the software, there is a big investment to mobile hot spot this year as well. Interest Expense is higher than usual, due to Access Plus Capital Loans that are on the books incurring interest expense. The net surplus is at \$348,943.

He also presented a statement of Financial Position, there are increases in the cash investment and accounts receivable up by \$8million. This does show programs growth is doing better however, we still need to do a better at collecting. Jim stated he will look at his closer. There is an increase of Total Liabilities of \$33,672,478. Accrued Payroll Liabilities when down compare to last year but there should be some changes after the holidays in November and December. The total of Fund Balance is \$30,643,741, a little over 1million higher than last year.

B. Head Start Financial status report:

Head Start Financial Status Report as of September 30, 2021 total Federal Expenditures is \$46,667,799 and year-to-date expense is \$23,681,160 which is about 51% of the usage for the last nine months. There are still some personal vacancies that has not been fill the last 8-9 months. Credit card expenses are on mostly staff training and program supplies.

Duration project are fund that will be expire by the end of this year by December 31,2021 and there are plans in place. Jim stated he just discuss this with facilities and director of Head Start, in utilizing the remaining of \$1.7 million on equipment for some centers and for the units on Clinton and Blyth. These fund needs to be obligate before the year ends. Jim plan to utilize that, even though it only shows 12% of usage.

Early Head start 0-3, total Federal Expenditures is \$7,816,487 and 40% is used. Training and tactical assistance, only 6% has been use for 9 months. Credit card expenses is mostly for staff training and program supplies.

Public comment: None heard.

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

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

***Nayes: None heard***

## **Non-Competitive Procurement**

### **A. Non- Competitive Procurement**

5. Jim Rodriguez stated that, this is shared to the Finance Committee every month rather we have any non-competitive procurement or not. There is one to share this month but Jim will like the share a request made by Garabedian the last Committee Meeting, on agency guideline of Non-Competitive Procurement that the agency follow listed below on the staff report. He presented a trainer speaker for Head Start training. The gentleman is Galen Emanuele provide and inspirational talk on October 8. Where there

is an in-service held at that time. Galen Emanuele was selected because his topic is unique to the trainer.

Public comment: none

**Motion by:** Robles **Second by:** Martinez to accept the Enterprise Vehicle Lease.

**Ayes:** Bonner, Martinez, Robles

**Nayes:** None heard

## 6. **Health Insurance Report**

### A. Health Insurance Report

Steve Warnes presented the health insurance information through September 30, 2021. The health balance has been increased by \$931,091. Expenses are about \$300,000 lower than last year. Total Claims are about \$200,000 higher compare to last year. Stop loss claims are recovery that we receive from the Stop Loss Claims policy at \$411,155. This is higher than last year. The enrollment number in September is at 754 employees and their families enroll in the plans. The number has been decreasing throughout the course of this year. Last year enrollment was about 900 employees and families enroll in the plans. It looks that I have been level off in August -September.

Public comment: None heard

No action required.

## 7. **Investment Report**

### A. Investment Report

Steve Warnes shows a report balance in the account as of September 30, 2021 with a total balance of \$4,128,763. There has not been any additional deposit or withdraw from this account. The account has an increase of 78,000 from last year September. Total annual interest earned on these fixed income investments is \$65,422 providing an average rate of 2.40%. The Certificated of Deposit are schedule to mature in 2023 and 2024. There will be some need of changes from now to then in the fund, to provide a rate of return without exposing the investment account to market loss. Steve state that there is a \$1.3 million of Cash and Cash Equivalents. This number has been reduced for investing some of these money to short term CD and treasury bonds. In 3-6 months, there will be a review of policy statements and will require some changes. Bonner asked, about the Citibank and Wells Fargo pledge amount, on establishing a relationship with Citibank? Steve answer, this is a CDFI loans. There was a loan make from Citibank to CDFI. The funds are currently still being use to make loans. In order to secure the loans, it requires to post certificate deposit in an investment ink Citibank. Wells Fargo did not require the same however, the investment account is also being use for the line of credit.

Public comment: None heard

No action required

## 8. **Variance Report**

### A. Transit

Jim, present Transit report from through July which is covert to 58% of the year. Throughout the 58%, 37% funding has been used. There is a plan in place to fully use the funds in the coming months. It will be use for ATU Union wage increases, additional drivers, support staff, and lease new fleet vehicles from Enterprise Fleet Management about 8-10 new vehicles. Even though there are some saving in the budget, that is due to some of the cost are yet to accrue or spend. The fund will be use by June 30,2022.

Bonner ask about not utilizing the fund and if it will affect not using the funding to 100%? Jim answer, stating that there are some carry over funding in Transit as an example in Operating Revenue there is about \$1.7 million. We have the ability to carry the funding over if we do not use it. As it is shown, it has been carried over for the last two years. If the fund is under spend, then the fund can be kept moving forward. If programs over spend, it can be drawdown as well.

Public comment: None heard

No action required.

## 9. **Other Business**

- Next meeting: Wednesday, December 8, 2021 @ 12:00pm

## 10. **ADJOURNMENT**

Garabedian adjourned meeting at 12:33PM.

Respectfully submitted,

Charles Garabedian, Chair



## FINANCE COMMITTEE MEETING

<b>Date:</b> December 8, 2021	<b>Program:</b> Finance
<b>Agenda Item #:</b> 4	<b>Director:</b> N/A
<b>Subject:</b> Financial Reports	<b>Officer:</b> Jim Rodriguez

### Recommended Action

Staff recommends Committee approval for full Board consideration of the interim consolidated financial statements as of Year-to-Date October 2021 as well as approval of the financial status report for the Head Start 0-5 program as of Year-to-Date October 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. Consolidated monthly financials for Fresno EOC and for Head Start are provided for review and acceptance.

### Fiscal Impact

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

As of October 30, 2021, the Agency had preliminary revenue of \$105,751,611 million, including \$26 million of in-kind contributions, and net operating gain of \$837,217. In comparison, the Agency had revenue of \$104,922,033 million including in-kind of \$27 million as of the corresponding period of the preceding year.

(B) Head Start 0-5 Financial Status Report as of Year-to-Date October 30, 2021. Months January 2021 to June 2021 budget and actuals from the previous contract are combined with July 2021 to October 2021 from the new Head Start contract actuals and budget to provide a nine-month financial report of program operations. This also represented in the following percentages.

(C)

<b>Program Area</b>	<b>% of budget</b>	<b>Notes</b>
Head Start – Basic	56%	Personnel is underspent due to unfilled positions and a workforce re-organization beginning in July.
Head Start – Training & Technical Assistance (T&TA)	39%	COVID-19 impacted planned training.

<b>Program Area</b>	<b>% of budget</b>	<b>Notes</b>
Duration	12%	Funds are underspent due to due to the delay of the project approval from HHS. These funds are earmarked for the Clinton/Blythe modular building project. The funding is planned to be contractually obligate by the end of December 2021.
Early Head Start – Basic	44%	Personnel is underspent due to unfilled positions and a workforce re-organization beginning in July.
Early Head Start – T&TA	8%	COVID-19 impacted planned training.

### **Conclusion**

If approved by the Committee, this item will move forward for full Board consideration at the December 15, 2021 Board of Commissioners Meeting.



**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**STATEMENT OF ACTIVITIES**  
For The Tenth Month Period Ended October 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 OCTOBER 2021</b>	<b>BUDGET BALANCE REMAINING</b>	<b>ACTUAL JAN - DEC 2020</b>	<b>ACTUAL OCTOBER 2020</b>	<b>ACTUAL 2021 vs 2020 Differences</b>
<b>REVENUES AND SUPPORT</b>						
GRANT REVENUE	\$ 82,029,680	\$ 59,362,398 72%	\$ 22,667,282	73,880,314	\$ 58,417,831	944,567
GRANT REVENUE - LENDING CAPITAL	-	-	-	438,674	-	-
CHARGES FOR SERVICES	16,426,275	16,147,904 98%	278,371	17,473,531	13,970,268	2,177,636
OTHER PROGRAM REVENUE	3,536,400	2,227,927 63%	1,308,473	3,147,836	2,609,205	(381,277)
CONTRIBUTIONS	69,685	276,114 396%	(206,429)	187,423	148,485	127,629
MISCELLANEOUS INCOME	219,265	169,215 77%	50,050	319,067	81,573	87,642
INTEREST & INVESTMENT INCOME	96,000	102,882 107%	(6,882)	138,432	105,553	(2,671)
AFFILIATE INTEREST INCOME	977,720	920,029 94%	57,691	938,448	793,500	126,529
RENTAL INCOME	1,256,595	304,599 24%	951,996	1,284,203	1,069,205	(764,607)
<b>TOTAL CASH REVENUE</b>	<b>\$ 104,611,620</b>	<b>\$ 79,511,068 76%</b>	<b>\$ 25,100,552</b>	<b>\$ 97,807,928</b>	<b>\$ 77,195,619</b>	<b>2,315,448</b>
IN KIND REVENUE	\$ 32,991,055	\$ 26,240,543 80%	\$ 6,750,512	22,057,737	\$ 27,726,414	(1,485,870)
<b>TOTAL REVENUE &amp; SUPPORT</b>	<b>137,602,675</b>	<b>105,751,611 77%</b>	<b>31,851,064</b>	<b>119,865,666</b>	<b>104,922,033</b>	<b>829,578</b>
<b>EXPENDITURES</b>						
PERSONNEL COSTS	\$ 66,198,180	\$ 49,872,161 75%	\$16,326,019	59,374,528	\$ 49,697,017	175,144
ADMIN SERVICES	5,810,400	4,263,891 73%	1,546,509	4,977,874	3,944,870	319,022
PROFESSIONAL SERVICES - AUDIT	103,915	62,095 60%	41,820	83,844	64,819	(2,724)
CONTRACT SERVICES	11,712,675	6,561,813 56%	5,150,862	6,078,354	5,987,156	574,656
FACILITY COSTS	5,345,730	4,499,545 84%	846,185	5,646,226	4,785,586	(286,040)
TRAVEL, MILEAGE, VEHICLE COSTS	2,691,175	1,607,117 60%	1,084,058	1,550,013	1,367,889	239,228
EQUIPMENT COSTS	1,717,700	1,445,955 84%	271,745	1,163,027	1,066,384	379,571
DEPRECIATION - AGENCY FUNDED	345,000	217,349 63%	127,651	361,861	301,965	(84,616)
OFFICE EXPENSE	1,717,700	2,310,916 135%	(593,217)	3,551,960	2,189,693	121,224
INSURANCE	804,060	635,950 79%	168,110	736,437	616,651	19,299
PROGRAM SUPPLIES & CLIENT COSTS	7,625,880	6,768,437 89%	857,443	8,310,778	5,987,935	780,502
INTEREST EXPENSE	145,275	209,305 144%	(64,030)	209,247	174,805	34,500
OTHER COSTS	234,030	219,316 94%	14,714	438,275	69,553	149,763
<b>TOTAL CASH EXPENDITURES</b>	<b>\$ 104,451,720</b>	<b>\$ 78,673,851 75%</b>	<b>\$ 25,777,869</b>	<b>92,482,424</b>	<b>\$ 76,254,322</b>	<b>2,419,528</b>
IN KIND EXPENSES	\$ 32,991,055	\$ 26,240,543 80%	\$ 6,750,512	\$ 22,057,737	\$ 27,726,414	(1,485,870)
<b>TOTAL EXPENDITURES</b>	<b>137,442,775</b>	<b>104,914,394 76%</b>	<b>32,528,381</b>	<b>114,540,161</b>	<b>103,980,736</b>	<b>933,658</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ 159,901</b>	<b>\$ 837,217</b>	<b>\$ (677,317)</b>	<b>\$ 5,325,505</b>	<b>\$ 941,297</b>	<b>(104,080)</b>
<b>OTHER INCOME / EXPENSE</b>						
TRANSIT GRANT ASSET DEPRECIATION		219,218	(219,218)	366,531	314,718	(95,500)
<b>NET SURPLUS (DEFICIT)</b>	<b>\$ 159,901</b>	<b>\$617,999</b>	<b>(458,098)</b>	<b>\$ 4,958,974</b>	<b>\$ 626,579</b>	<b>(8,580)</b>

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

	<b>2021</b>	<b>2020</b>	<b>Differences</b>
<b>ASSETS</b>			
CASH & INVESTMENTS	\$ 18,063,218	\$ 14,293,723	\$ 3,769,496
ACCOUNTS RECEIVABLE	16,775,784	10,650,278	6,125,506
PREPAIDS/DEPOSITS	362,462	311,328	51,134
INVENTORIES	159,966	196,866	(36,899)
PROPERTY, PLANT & EQUIPMENT	13,008,396	13,980,108	(971,712)
NOTES RECEIVABLE (net)	15,829,988	14,741,216	1,088,772
<b>TOTAL ASSETS</b>	<b>\$ 64,199,815</b>	<b>\$ 54,173,519</b>	<b>\$ 10,026,296</b>
<b>LIABILITIES</b>			
ACCOUNTS PAYABLE	\$ 5,135,794	\$ 2,658,320	\$ 2,477,475
ACCRUED PAYROLL LIABILITIES	2,757,751	2,691,982	65,769
DEFERRED REVENUE	2,622,968	1,022,548	1,600,419
NOTES PAYABLE	14,384,107	12,670,752	1,713,355
HEALTH INSURANCE RESERVE	4,726,322	3,587,636	1,138,686
OTHER LIABILITIES	3,735,805	2,295,127	1,440,678
<b>TOTAL LIABILITIES</b>	<b>\$ 33,362,747</b>	<b>\$ 24,926,365</b>	<b>\$ 8,436,382</b>
<b>FUND BALANCE</b>			
CURRENT OPERATING EARNINGS (YTD)	\$ 837,217	\$ 941,297	\$ (104,080)
UNRESTRICTED NET ASSETS	13,425,283	15,050,061	(1,624,778)
REVOLVING LOAN FUND	6,971,390	2,788,197	4,183,193
INVESTMENT IN GENERAL FIXED ASSETS	9,603,179	10,467,599	(864,420)
<b>TOTAL FUND BALANCE</b>	<b>\$ 30,837,069</b>	<b>\$ 29,247,154</b>	<b>\$ 1,589,915</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 64,199,815</b>	<b>\$ 54,173,519</b>	<b>\$ 10,026,296</b>

Fresno Economic Opportunities Commission  
Head Start/Early Head Start Financial Status  
Monthly Report  
October 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
Personnel	\$24,831,181	\$1,155,569	\$13,192,337	\$11,638,844				
Fringe Benefits	9,952,722	516,046	6,016,378	3,936,344				
<b>Total Personnel</b>	<b>34,783,903</b>	<b>\$1,671,615</b>	<b>19,208,715</b>	<b>15,575,188</b>				
Travel	8,233	-	-	8,233		-	-	-
Equipment*	-	-	-	-	-	-	-	-
Supplies	1,365,864	102,545	343,326	1,022,538	43,156	-	70,580	(27,424)
Contractual	1,829,846	180,946	1,192,854	636,992	468	-	-	468
<b>Facilities /Construction</b>								
<b>Other:</b>								
Food Cost	1,187,287	\$46,143	\$570,613	616,674				
Transportation	692,199	71,579	647,995	44,204				
Staff Mileage	214,831	11,181	116,888	97,942				
Field Trips, including Transportation	27,689	365	562	27,126				
Space	735,927	46,071	438,498	297,429				
Utilities / Telephone / Internet	676,423	77,903	675,361	1,061				
Publication/Advertising/Printing	56,057	-	7,585	48,472				
Repair/Maintenance Building	672,893	13,708	405,640	267,252				
Repair/Maintenance Equipment	78,225	6,054	143,404	(65,179)				
Property & Liability Insurance	169,843	12,415	127,610	42,233				
Parent Involvement / CWPC	84,788	44	4,019	80,769				
Other Costs*	114,600	12,540	95,875	18,725				
<b>Staff &amp; Parent Training</b>					360,961	17,457	83,714	277,247
<b>Total Direct Charges</b>	<b>42,698,605</b>	<b>\$2,253,109</b>	<b>23,978,944</b>	<b>18,719,661</b>	<b>\$404,585</b>	<b>17,457</b>	<b>154,294</b>	<b>\$250,291</b>
<b>Total Indirect Charges</b>	<b>\$3,969,194</b>	<b>\$202,780</b>	<b>\$2,158,105</b>	<b>\$1,811,089</b>	<b>\$27,228</b>	<b>\$1,571</b>	<b>\$13,886</b>	<b>\$13,342</b>
<b>Total Federal Expenditures</b>	<b>\$46,667,799</b>	<b>\$2,455,889</b>	<b>26,137,049</b>	<b>\$20,530,750</b>	<b>\$431,813</b>	<b>19,028</b>	<b>168,180</b>	<b>\$263,633</b>
% of Annual Budget Expended to Date			56%				39%	
<b>Non-Federal Share</b>	<b>\$11,176,017</b>	<b>\$615,750</b>	<b>\$3,836,785</b>	<b>\$7,339,232</b>	<b>\$107,953</b>	<b>\$4,757</b>	<b>\$42,045</b>	<b>\$65,908</b>

**Credit Card Expenses: Credit card statement dated 10/1/2021 - 10/31/2021**

**October 2021 expenses**

Program Supplies-Kitchen	\$	173	Home Depot - Adjustable Hand Trolley for kitchen
Field Trips	\$	259	Trader Joes - Pumpkins for Franklin HS
Program Supplies-Classroom & Luncheon	\$	292	Target - Diapers, Wipes, Gift Cards, Baby Wipes
Dues - Organizations	\$	123	CACFP Roundtable - CACFP Membership
Contract Services-Facility repair	\$	254	Azuga Fleet, Cubicle Keys, Vehicle Tracking for Support Srvs; Keys Support Srvs
	\$	1,100	

Fresno Economic Opportunities Commission  
Head Start/Early Head Start Financial Status  
Monthly Report  
October 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	-	4,380	361,996
Contractual	429,400	70	220,344	209,056
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	1,505	24,579	30,121
Staff & Parent Training	-	-	-	-
<b>Total Direct Charges</b>	<b>2,001,636</b>	<b>\$1,575</b>	<b>\$249,304</b>	<b>\$1,752,332</b>
<b>Total Indirect Charges</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Federal Expenditures</b>	<b>\$2,001,636</b>	<b>\$1,575</b>	<b>\$249,304</b>	<b>\$1,752,332</b>
% of Annual Budget Expended to Date			12%	
<b>Non-Federal Share</b>	-	-	-	-

Fresno Economic Opportunities Commission  
Head Start/Early Head Start Financial Status  
Monthly Report  
October 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	\$4,218,984	\$153,767	\$2,024,822	\$2,194,162	\$22,357	\$0	\$24	\$22,333
Fringe Benefits	1,149,877	57,907	711,359	438,519	5,804	-	3	5,801
<b>Total Personnel</b>	<b>5,368,861</b>	<b>211,674</b>	<b>2,736,181</b>	<b>2,632,680</b>	<b>28,161</b>	<b>-</b>	<b>27</b>	<b>28,134</b>
Travel	-	-	-	-	8,449	-	-	8,449
Equipment*	-	-	-	-	-	-	-	-
Supplies	322,870	6,458	54,797	268,073	10,337	-	-	10,337
Contractual	602,898	7,557	103,587	499,311	18,827	-	7	18,820
Facilities /Construction	308,000	-	-	308,000				
Other:								
Food Cost	69,097	1,344	18,945	50,152				
Transportation	7,297	184	5,152	2,145				
Staff Mileage	53,840	2,438	13,431	40,409				
Field Trips, including Transportation	865	-	-	865				
Space	197,501	5,266	52,289	145,212				
Utilities / Telephone / Internet	109,859	5,313	86,311	23,549				
Publication/Advertising/Printing	15,320	-	29	15,292				
Repair/Maintenance Building	129,258	896	12,442	116,816				
Repair/Maintenance Equipment	10,475	-	4,784	5,691				
Property & Liability Insurance	34,107	1,965	18,865	15,242				
Parent Involvement / CWPC	7,327	-	1,192	6,135				
Other Costs*	51,737	862	15,704	36,033				
Staff & Parent Training					91,326	2,777	12,581	78,745
<b>Total Direct Charges</b>	<b>\$7,289,310</b>	<b>243,956</b>	<b>3,123,708</b>	<b>\$4,165,602</b>	<b>157,100</b>	<b>\$2,777</b>	<b>12,615</b>	<b>\$144,485</b>
<b>Total Indirect Charges</b>	<b>\$527,177</b>	<b>\$21,956</b>	<b>\$281,134</b>	<b>\$246,043</b>	<b>\$9,778</b>	<b>\$250</b>	<b>\$1,135</b>	<b>\$8,643</b>
<b>Total Federal Expenditures</b>	<b>\$7,816,487</b>	<b>265,912</b>	<b>\$3,404,842</b>	<b>\$4,411,645</b>	<b>\$166,878</b>	<b>\$3,027</b>	<b>\$13,750</b>	<b>\$153,128</b>
% of Annual Budget Expended to Date			44%				8%	
<b>Non-Federal Share</b>	<b>\$1,954,122</b>	<b>\$559,301</b>	<b>\$1,456,350</b>	<b>\$497,772</b>	<b>\$41,719</b>	<b>\$757</b>	<b>\$3,438</b>	<b>\$38,282</b>

**Credit Card Expenses: Credit card statement dated 10/1/2021 - 10/31/2021**  
**October 2021 expenses**

Office Supplies	\$	133	Amazon - Calculators, Pendaflex Folders
Program Supplies - Classroom	\$	562	Target/Amazon - Baby Wipes, Blankets, Diapers, Crayons, Watercolor, Toys
Program Supplies - Disposables	\$	73	Target - Laundry Detergents
Contract Services-Facility repair	\$	23	Azuga Fleet - Vehicle Tracking for Support Srvs Vehicles
Dues - Organizations	\$	27	CACFP Roundtable - CACFP Membership
	\$	817	



## FINANCE COMMITTEE MEETING

<b>Date:</b> December 8, 2021	<b>Program:</b> Finance
<b>Agenda Item #:</b> 5	<b>Director:</b> N/A
<b>Subject:</b> Workers' Compensation Insurance Renewal	<b>Officer:</b> Jim Rodriguez

### Recommended Action

Staff recommends Committee approval for full Board consideration to obtain workers' compensation insurance for 2022 for approximately 1.1 million.

### Background

The Agency is required by state law and by our contracts to have workers' compensation coverage. Coverage is obtained annually for the period of January to December. Renewal quotes for policies effective January 1st are not issued by insurance carriers until after the Workers Compensation Insurance Rating Bureau (WCIRB) releases their industry wide ratings. The insurance carriers must then obtain approval from the State of California for their published rates and experience modifications.

### Fiscal Impact

The Agency's risk management consultant, Heffernan Insurance Brokers, has solicited quotes for the 2022 workers' compensation renewal. However, at the time of preparing this staff report, the quotes had not yet been released by the carriers to our brokers in time to publish with this narrative. In consultation with Heffernan Insurance Brokers, a formal quote will be ready and be available to committee members at the Finance Committee meeting if not sooner.

### Conclusion

If approved by the Committee, this item will move forward for full Board consideration at the December 15, 2021 Board of Commissioners Meeting.

## FINANCE COMMITTEE MEETING

<b>Date:</b> December 8, 2021	<b>Program:</b> Finance
<b>Agenda Item #:</b> 6	<b>Director:</b> N/A
<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.

The agency also follows the following guidelines:

- Purchases from \$10,000 to \$150,000 require three written quotes and may be approved by the CEO.
- Purchases greater than \$150,000 require formal bid procedures and require approval from the Board.
- Purchases greater than \$10,000 without the required quotes or bids must be disclosed to the Board.

Vendor	Purpose	Amount	Justification
The Restoration Company	Head Start (Madison) - restoration demo due to water flooding inside the building. To extract water and remove saturated drywall, flooring, and cabinets in the kitchen, classrooms, bathroom, closets, and 2 offices.	\$53,042.73	Emergency action needed due to the flooding in the building. The Restoration Company was the only vendor that responded for the emergency timeline needed due to standing water. They have experience in water/material removal.
Laborers Community Service & Training Foundation	LCC - for instructional training courses for the Youth Build participants/corps members. Courses include Safety Certification - OSHA, First Aid/CPR, Traffic Control, and Confined Space, Solar Orientation, Advanced Solar Photovoltaics installation, as other educational and career development services.	\$5,500 per course	Vendor had been approved as one of the sub-contractors for the Youth Build project for Union related training by the Youth Build Department of Labor. They are the only vendor that can provide training and certification for the Union related courses.





## FINANCE COMMITTEE MEETING

<b>Date:</b> December 8, 2021	<b>Program:</b> Finance
<b>Agenda Item #:</b> 7	<b>Director:</b> N/A
<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 October 31, 2021, the health insurance reserve is at \$4.7 million, which covers approximately 5.5 months of average expenditures. To date, contributions from programs and employees for 2021 total \$9,597,410 while the Fund paid out \$8,862,542 in expenses. COVID-related claims costs funded by our CSBG CARES grant, total \$116,291. A budget amendment is being prepared which would increase the funds available for this area.

Changes to the health insurance plan in 2020 through 2022 include:

- 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.
- Effective January 2022: Add tele-health service and 1% increase in Employer premiums and an average 8% increase to Employee premiums.

This table presents a sample of the monthly health insurance premium rates for 2021. Rates vary depending on the type of coverage tier 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 OCTOBER 31, 2021

	2021												2020				
	January	February	March	April	May	June	July	August	September	October	November	December	YTD totals	Mo. Avg.	YTD totals	Annual	Annual Mo.
	Jan - Oct	Prev 12 mos	Jan - Oct	Jan - Dec	Jan - Dec												
<b>Beginning Fund Balance</b>	<b>3,991,455</b>	<b>4,258,187</b>	<b>4,659,793</b>	<b>4,938,789</b>	<b>4,828,849</b>	<b>4,834,256</b>	<b>4,819,502</b>	<b>4,615,550</b>	<b>4,827,231</b>	<b>4,918,525</b>	<b>4,726,322</b>	<b>4,726,322</b>					
<b><u>Income</u></b>																	
Agency Contributions	868,403	858,194	852,325	847,093	842,960	870,509	611,667	755,946	686,195	752,967			7,946,259	804,412	8,353,248	10,059,937	838,328
Additional Agency Contr.	51,529	64,762	-	-	-	-	-	-	-	-			116,291	15,105	49,039	65,197	5,433
Employee Contributions	283,963	176,373	181,307	94,977	187,274	98,212	131,833	129,029	163,122	88,770			1,534,860	154,957	1,433,689	1,755,815	146,318
<b>Total Income</b>	<b>1,203,895</b>	<b>1,099,329</b>	<b>1,033,632</b>	<b>942,070</b>	<b>1,030,234</b>	<b>968,721</b>	<b>743,500</b>	<b>884,975</b>	<b>849,317</b>	<b>841,737</b>	<b>0</b>	<b>0</b>	<b>9,597,410</b>	<b>974,475</b>	<b>9,835,976</b>	<b>11,880,949</b>	<b>990,079</b>
<b><u>Expenses</u></b>																	
Health Claims Paid	500,161	302,551	362,387	686,188	616,263	920,707	578,700	415,044	416,235	914,344			5,712,580	538,996	5,013,522	6,164,003	513,667
Dental Claims Paid	65,934	67,225	51,751	50,080	72,754	52,746	57,765	70,902	40,219	52,798			582,174	56,523	443,165	546,628	45,552
Prescriptions Paid	210,323	158,769	169,885	143,418	169,456	114,954	154,172	160,965	141,169	160,081			1,583,192	144,933	1,809,223	1,982,823	165,235
Vision Claims Paid	12,742	9,468	7,580	14,869	10,131	9,665	8,010	9,670	7,843	6,742			96,720	9,681	79,564	97,955	8,163
Stop Loss Premiums	89,987	101,367	106,729	103,446	101,789	103,240	95,787	97,630	107,965	101,400			1,009,340	103,749	1,135,455	1,362,007	113,501
Stop Loss Claims	0	0	0	0	0	(271,090)	(3,119)	(130,662)	(6,284)	(250,673)			(661,828)	(44,606)	(102,915)	(193,741)	(16,145)
Life Insurance Premiums	14,000	13,799	13,676	13,548	13,654	13,056	12,346	12,064	12,047	12,010			130,200	13,350	145,555	173,408	14,451
Pinnacle	14,462	14,514	14,393	14,410	14,324	14,306	13,579	13,198	13,059	13,008			139,253	14,094	147,920	176,507	14,709
Blue Cross	14,970	14,933	14,822	14,840	14,747	14,728	13,984	13,555	13,388	13,351			143,318	14,587	154,219	184,255	15,355
Benefits Consultant	6,917	6,917	6,916	6,917	6,917	6,916	6,917	6,917	6,916	6,916			69,166	7,130	77,442	92,979	7,748
Employee Assist. Program	1,877	1,876	1,877	1,876	1,877	1,876	1,877	1,876	1,877	1,876			18,765	1,877	18,766	22,518	1,877
Preferred Chiropractors	1,005	1,003	995	996	990	989	939	910	898	896			9,621	916	7,789	9,299	775
Other Expenses	4,785	5,300	3,625	1,422	1,925	1,382	1,276	1,225	2,691	1,191			24,822	2,320	17,263	19,976	1,665
ACA Fees	0	0	0	0	0	0	5,219	0	0	0			5,219	435	5,220	5,220	435
<b>Total Expenses</b>	<b>937,163</b>	<b>697,722</b>	<b>754,636</b>	<b>1,052,010</b>	<b>1,024,827</b>	<b>983,475</b>	<b>947,452</b>	<b>673,294</b>	<b>758,023</b>	<b>1,033,940</b>	<b>0</b>	<b>0</b>	<b>8,862,542</b>	<b>863,984</b>	<b>8,952,188</b>	<b>10,643,836</b>	<b>886,986</b>
<b>Current Fund Activity (net)</b>	<b>266,732</b>	<b>401,607</b>	<b>278,996</b>	<b>(109,940)</b>	<b>5,407</b>	<b>(14,754)</b>	<b>(203,952)</b>	<b>211,681</b>	<b>91,294</b>	<b>(192,203)</b>	<b>0</b>	<b>0</b>	<b>734,868</b>	<b>110,491</b>	<b>883,788</b>	<b>1,237,113</b>	<b>103,093</b>
<b>Ending Fund Balance</b>	<b>4,258,187</b>	<b>4,659,793</b>	<b>4,938,789</b>	<b>4,828,849</b>	<b>4,834,256</b>	<b>4,819,502</b>	<b>4,615,550</b>	<b>4,827,231</b>	<b>4,918,525</b>	<b>4,726,322</b>	<b>4,726,322</b>	<b>4,726,322</b>	<b>4,726,322</b>				
<b><u>Enrollment</u></b>																	
Employee only-Traditional	294	287	288	290	293	293	280	271	267	265				283		330	
High-Deduct	57	56	57	58	57	52	50	51	50	49				54		41	
Family coverage-Traditional	416	421	414	413	408	412	390	377	373	373				400		463	
High-Deduct	37	37	36	35	33	33	30	28	28	29				33		28	
Dental coverage only	31	36	35	35	35	35	33	34	35	34				34		36	
Temp/On Call Plan	0	1	1	1	1	1	1	1	1	1				1		0	
<b>Total employees enrolled</b>	<b>835</b>	<b>838</b>	<b>831</b>	<b>832</b>	<b>827</b>	<b>826</b>	<b>784</b>	<b>762</b>	<b>754</b>	<b>751</b>	<b>0</b>	<b>0</b>		<b>804</b>		<b>898</b>	
<b>Total dependants covered</b>																	
Average contributions per employee	1,442	1,312	1,244	1,132	1,246	1,173	948	1,161	1,126	1,121				1,212		1,103	
Average expenses per employee	1,122	833	908	1,264	1,239	1,191	1,208	884	1,005	1,377				1,075		988	

Estimated # months funded: 5.5



## FINANCE COMMISSIONERS MEETING

<b>Date:</b> December 8, 2021	<b>Program:</b> N/A
<b>Agenda Item #:</b> 8	<b>Director:</b> Jeff Davis
<b>Subject:</b> Variance Report	<b>Officer:</b> Jim Rodriguez

The information presented below is intended to keep the Board 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 Variance Report will be presented:

### **Food Services**

- Through 75% of the contract period, approximately 93% of budgeted revenues have been received. Through 75% of the contract period, approximately 87% of budgeted expenses have been used.
- Although the revenue and expenses are projected to surpass what they were previously budgeted, the revenue and expenses are keeping in line with each other.

### **Workforce Connection – In School**

*Funding Period:* July 1, 2021 – June 30, 2022

*Revenue:* Budgeted revenue is \$204,013.

*Expenses:* YTD expenses are \$47,751 or 23% of budget. The project period is 33% complete.

**OBSERVATIONS:** Overall, this program is operating slightly below the budget due to salary savings associated with Staff resignations. A budget modification will be completed and submitted to ensure complete expenditure of funds by the end of the contract period.

### **Workforce Connection – Out of School**

*Funding Period:* July 1, 2021 – June 30, 2022

*Revenue:* Budgeted revenue is \$816,051.

*Expenses:* Expenses are \$232,876, or 28% of budget. The project period is 94% complete.

*OBSERVATIONS:* Overall, this program is operating slightly below the budget due to salary savings associated with Staff resignations. A budget modification will be completed and submitted to ensure complete expenditure of funds by the end of the contract period.

### **CAL-OES**

*Funding Period:* April 1, 2021 – March 31, 2022

*Revenue:* Budgeted revenue is \$50,000.

*Expenses:* YTD expenses are \$19,675, or 39% of budget. The project period is 50% complete.

*OBSERVATIONS:* This program is currently operating under budget due to COVID-19 Shelter in Place requirements during contract period. As of July 1, 2021, staff have returned to work on site and fully expect to expend all funds by March 31, 2022.

### **Wells Fargo Internships Funding:**

*Funding Period:* January 1, 2021 – June 30, 2022

*Revenue:* Budgeted revenue is \$35,000.

*Expenses:* Expenses are \$11,931, or 34% of budget. The project period is 56% complete.

*OBSERVATIONS:* Overall, this program is operating below the budget. The additional development of paid internships will continue until all funds budgeted have been expended.

### **Valley Apprenticeship Connection – State Center Community College District:**

*Funding Period:* January 1, 2021 – April 30, 2022

*Revenue:* Budgeted revenue is \$332,985.

*Expenses:* YTD expenses are \$136,362.

*OBSERVATIONS:* The program has not submitted all reimbursement invoices at this time. Additional invoices will be submitted within the next quarter which will facilitate being on track to fully expend all funding budgeted.

**Valley Apprenticeship Connection – Employment Development Corporation/Department (EDC) of Social Services (DSS)**

*Funding Period:* January 1, 2021 – December 31, 2026

*Revenue:* Budgeted revenue is \$225,000. Revenue Earned \$105,000.

*Expenses:* YTD expenses are \$122,109.

*OBSERVATIONS:* Overall, this program is operating over the revenue received. This is a revenue generating contract. Revenue is billed based on referrals received from DSS and referrals during the current period have been limited. This is a five-year contract and it is anticipated that referrals will be substantially increased which will provide significant revenue allowing the correction of budget deficiency.

**Valley Apprenticeship Connection – Fresno Co. Probation**

*Funding Period:* May 1, 2021 – April 30, 2022

*Revenue:* Budgeted revenue is \$264,000.

*Expenses:* YTD expenses are \$113,552, or 43% of budget.

*OBSERVATIONS:* Overall, this program is operating below the budget. The program has not submitted all reimbursement invoices at this time. Additional invoices will be submitted within the next quarter which will facilitate being on track to fully expend all funding budgeted.

**Valley Apprenticeship Connection – Building Trades**

*Funding Period:* October 1, 2020 – October 31, 2021

*Revenue:* Budgeted revenue is \$25,000.

*Expenses:* YTD expenses are \$24,952, or 99.81% of budget. The project period is 100% complete.

*OBSERVATIONS:*

### **Valley Apprenticeship Connection – Mayor Lee Brand Funding**

*Funding Period:* January 1, 2021 – December 31, 2021

*Revenue:* Budgeted revenue is \$25,000

*Expenses:* YTD expenses are \$256 or 1% of total budget. Project period is 83% complete.

*OBSERVATIONS:* This funding is unrestricted and does not have a expiration date for expenditure. Funding will be used to off-set and potential future program funding deficits.

### **Foster Grandparents U.S. Department of Labor (Carry Over Funding)**

*Funding Period:* July 1, 2020 – December 31, 2021

*Revenue:* Budgeted revenue is \$449,339.

*Expenses:* YTD expenses are \$421,964 or 94% of budget. Project period is 89% complete.

*OBSERVATIONS:* This grant is operating above budget and is expected to be fully utilized.

### **Foster Grandparents U.S. Department of Labor**

*Funding Period:* July 1, 2021 – June 30, 2022

*Revenue:* Budgeted revenue is \$386,408.

*Expenses:* YTD expenses are \$72,533 or 19% of budget. Project period is 33% complete.

*OBSERVATIONS:* This grant is operating below budget and is expected to be fully utilized.

**Fresno Economic Opportunities Commission**  
**2021 FOOD SERVICES VARIANCE REPORT**

Jan - Sept 2021 Variance Report 75%	2021 Budget	Jan - Sept Actuals	Remaining Budget	Percentage Used 90%
<b>REVENUES AND SUPPORT</b>				
FMAAA Revenue	1,780,000	681,466.06	1,098,533.94	38.28%
Summer Food Revenue	630,935	769,326.58	(138,391.64)	121.93%
USDA	73,403	30,637.22	42,765.33	41.74%
Billing Income Third Party	3,200,000	4,662,050.84	(1,462,050.84)	145.69%
Billing Income Other Revenue	22,884	136,316.89	(113,432.84)	595.69%
Home Bound Meal Delivery	36,354	13,595.00	22,759.22	37.40%
Catering Events Internal or Related	300,000	94,637.74	205,362.26	31.55%
Head Start Meals	1,708,334	934,427.83	773,906.27	54.70%
EOC Café Sales	100,000	-	100,000.00	0.00%
Sanctuary Meals	22,172	15,282.12	6,890.07	68.92%
SOUL Meals	13,605	4,007.52	9,597.05	29.46%
<b>TOTAL REVENUES AND SUPPORT</b>	<b>7,887,687</b>	<b>7,341,747.80</b>	<b>545,938.81</b>	<b>93.08%</b>
<b>EXPENSES</b>				
Personnel Costs	2,632,340	1,867,018.60	765,321.40	70.93%
Admin Services	602,069	213,695.95	388,373.22	35.49%
Professional Services - Audit	5,000	856.75	4,143.25	17.14%
Contract Services	587,400	858,178.17	(270,778.17)	146.10%
Facility Costs	127,588	97,109.46	30,478.09	76.11%
Out-of-County/Out-of-State Travel	1,300	-	1,300.00	0.00%
Travel, Mileage	2,349	3,883.68	(1,535.15)	165.37%
Equipment Costs	61,144	117,066.29	(55,922.04)	191.46%
Office Expense	50,679	65,337.19	(14,657.89)	128.92%
Insurance Expense	16,077	13,732.47	2,344.49	85.42%
Program Supplies & Client Costs	3,801,741	3,669,397.21	132,343.92	96.52%
<b>TOTAL EXPENSES</b>	<b>7,887,687</b>	<b>6,906,275.77</b>	<b>981,411.14</b>	<b>87.56%</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>(0)</b>	<b>435,472.03</b>	<b>(435,472.32)</b>	<b>90.32%</b>

Workforce Connection Young Adult Services - In School  
Monthly Progress Report  
As of  
October 31, 2021

Program Period: July 1, 2020 - June 30, 2021  
Project ID # 57101 , 57105  
CONTRACT TIME LAPSED:  
33.33%

	ANNUAL BUDGET	Y-T-D ACTUAL	BALANCE	Y-T-D % USED
REVENUE:				
Fresno Regional Workforce Investment Board	204,013	47,751	156,262	23.41%
TOTAL REVENUE	204,013	47,751	156,262	23.41%
Expenditures:				
Salaries	123,930	29,757	94,173	24.01%
Taxes	11,638	2,684	8,954	23.06%
Benefits	31,125	6,972	24,153	22.40%
TOTAL PERSONNEL	166,693	39,413	127,280	23.64%
OTHER OPERATING EXPENSES				
Mileage	265	14	251	5.47%
Building Rent	15,218	3,027	12,190	19.89%
Equipment Rent - Copy Machine	1,800	470	1,330	26.12%
Equipment Rent - Water Cooler	102	12	91	11.27%
Postage	20	0	20	0.00%
Audit Service	245	17	228	6.96%
Telephone	1,100	366	734	33.25%
Insurance	1,445	213	1,232	14.73%
Office Supplies	300	212	88	70.74%
Staff Training	0	0	0	0.00%
Advertisement	0	0	0	0.00%
Indirect	16,826	4,006	12,819	23.81%
Total Non-Personnel	37,320	8,337	28,983	22.34%
Total Expenditures	204,013	47,751	156,263	23.41%
Net Income (Loss)	(0)	0		

Note:



Workforce Connection Young Adult Services - Out of School  
Monthly Progress Report  
As of  
October 31, 2021

Program Period: July 1, 2020 - June 30, 2021  
Project ID # 57103 , 57107  
CONTRACT TIME LAPSED:  
33.33%

	ANNUAL BUDGET	Y-T-D ACTUAL	BALANCE	Y-T-D % USED
REVENUE:				
Fresno Regional Workforce Investment Board	816,051	232,876	583,175	28.54%
TOTAL REVENUE	816,051	232,876	583,175	28.54%
Expenditures:				
Salaries	495,726	148,407	347,319	29.94%
Taxes	46,550	13,570	32,980	29.15%
Benefits	124,498	34,115	90,383	27.40%
TOTAL PERSONNEL	666,774	196,092	470,682	29.41%
OTHER OPERATING EXPENSES				
Mileage	1,060	58	1,002	5.46%
Building Rent	60,870	12,059	48,811	19.81%
Equipment Rent - Copy Machine	7,200	2,222	4,978	30.86%
Equipment Rent - Water Cooler	410	46	363	11.28%
Postage	80	0	80	0.00%
Audit Service	979	155	824	15.84%
Telephone	4,400	1,380	3,020	31.37%
Insurance	5,779	851	4,928	14.73%
Office Supplies	1,200	951	249	79.24%
Staff Training	0	0	0	
Advertisement		0	0	
Indirect	67,299	19,061	48,238	28.32%
Total Non-Personnel	149,277	36,785	112,493	24.64%
Total Expenditures	816,051	232,876	583,175	28.54%
Net Income (Loss)	(0)	0		

Note:

Cal-OES  
Monthly Progress Report  
As of  
October 31, 2021

Year 5

Program Period: April 1, 2021 - March 31, 2022

Project ID # 50310

CONTRACT TIME LAPSED:

50.00%

	ANNUAL BUDGET	Y-T-D ACTUAL	BALANCE	Y-T-D % USED
REVENUE:				
State of California	50,000	19,675	30,325	39.35%
TOTAL REVENUE	50,000	19,675	30,325	39.35%
Expenditures:				
Salaries	33,906	13,796	20,110	40.69%
Fringe Benefits	12,263	4,473	7,790	36.47%
TOTAL PERSONNEL	46,169	18,268	27,901	39.57%
OTHER OPERATING EXPENSES				
Rent	1,800	1,229	571	68.25%
Mileage	750	0	750	0.00%
Office Supplies	600	0	600	0.00%
Communication	681	179	502	26.22%
Total Non-Personnel	3,831	1,407	2,424	36.73%
Total Expenditures	50,000	19,675	30,325	39.35%
Net Income (Loss)	0	(0)		

Note:

Wells Fargo-Summer Internship Program  
Monthly Progress Report  
As of  
JANUARY 1, 2020 - JUNE 30, 2022

Program Period: JAN-DEC  
Project ID # 57803, 57813  
CONTRACT TIME LAPSED:  
55.56%

	ANNUAL BUDGET	Y-T-D ACTUAL	BALANCE	Y-T-D % USED
REVENUE:				
Wells Fargo	35,000	35,000	0	100.00%
TOTAL REVENUE	35,000	35,000	0	100.00%
Expenditures:				
Salaries	4,500	1,984	2,516	44.08%
Fringe	1,620	91	1,529	5.61%
TOTAL PERSONNEL	6,120	2,075	0	33.90%
OTHER OPERATING EXPENSES				
Staff Mileage	100	28	72	27.64%
Communication Cost	100	26	74	26.38%
Program Supplies & Participant Cost	3,325	472	2,853	14.19%
Other Costs-Summer Internships/Youth Program	25,355	9,331	16,024	36.80%
TOTAL OTHER OPERATING EXPENSES	28,880	9,857	19,023	34.13%
Total Expenditures	35,000	11,931	23,069	34.09%
Net Income (Loss)	0	23,069		

Note:

**Valley Apprenticeship Connections (VAC)**

**Program Period: 1/1/21-4/30/21**

**Project # 51006 (SCCCD) State Center Community College District**

50.00% % of year completed

	<b>Budget 5/1/21-4/30/22</b>	<b>Actual 5/1/21-10/31/21</b>	<b>Balance</b>	<b>% of budget spent to date</b>
<b>Revenues and Support</b>				
SCCCD FY 21-22	260,000	74,456	185,544	28.64%
SCCCD CARRY FORWARD FY 20-21	72,985	72,985	-	100.00%
Total Revenues and Support	\$332,985	\$147,441	\$185,544	44.28%
Personnel Costs:				
SALARIES	\$140,000	\$56,218	\$38,560	40.16%
FRINGE	\$38,253	\$16,566	\$12,109	43.31%
Total Personal Costs	\$178,253	\$72,784	\$50,669	40.83%
<b>Expenses</b>				
Other Expenses				
FACILITY COSTS	11,887	7,596	4,291	63.90%
OFFICE SUPPLIES/EXPENSES	15,000	5,187	9,813	34.58%
MILEAGE/TRAVEL	3,500	549	2,951	15.69%
INSURANCE COSTS	700	218	482	31.10%
COPIERS LEASE, REPAIRS & MAINTENANCE	9,730	2,960	6,770	30.42%
Total Other Expenses	40,817	16,510	12,764	40.45%
Program Supplies & Client Costs				
DUES-ORGANIZATIONS	9,220	4,998	4,222	54.21%
OUTREACH	1,000	943	57	94.27%
WORKSHOP SUPPLIES	5,000	1,414	3,586	28.27%
SUPPORTIVE SERVICES	20,951	6,015	14,936	28.71%
TRAINING/INSTRUCTION	50,000	22,439	27,561	44.88%
			-	
Total Program Supplies & Client Costs	86,171	35,809	50,362	41.56%
Indirect				
ADMIN SERVICES	27,352	11,259	16,093	41.16%
PROFESSIONAL SERVICES - AUDIT	392	-	392	0.00%
Total Indirect	27,744	11,259	16,485	40.58%
Total Expenses	332,985	136,362	130,280	40.95%
<b>NET SURPLUS/(DEFICIT)</b>	<b>\$ (0)</b>	<b>\$ 11,079</b>		

**Valley Apprenticeship Connections (VAC)**

**Program Period: January 1, 2021 - December 31, 2021 (12 months)**

**Project # 51002 Fresno County EDC**

83.33% % of year completed

	<b>Budget 1/1/21-12/31/21</b>	<b>Actual 10/31/21</b>	<b>Balance</b>	<b>% of budget spent to date</b>
<b>Revenues and Support</b>				
Fresno County EDC (\$7,500 x 30)	225,000	105,000	120,000	46.67%
CVTC MISC. INCOME	1,040	1,040	-	100.00%
<b>Total Revenues and Support</b>	<b>226,040</b>	<b>\$106,040</b>	<b>\$120,000</b>	<b>46.91%</b>
<b>Expenses</b>				
Personnel Costs				
SALARIES	113,787	68,065	45,722	59.82%
FRINGE	40,963	22,992	17,971	56.13%
<b>Total Personnel Costs</b>	<b>154,750</b>	<b>91,057</b>	<b>63,693</b>	<b>58.84%</b>
Facility Costs				
RENT	19,894	13,843	6,051	69.58%
<b>Total Facility Costs</b>	<b>19,894</b>	<b>13,843</b>	<b>6,051</b>	<b>69.58%</b>
Travel & Training				
MILEAGE/TRAVEL	2,000	601	1,399	30.06%
<b>Total Travel &amp; Training</b>	<b>2,000</b>	<b>601</b>	<b>1,399</b>	<b>30.06%</b>
Office Expense				
COMPUTER EQUIPMENT	-	-	-	0.00%
COPIERS LEASE, REPAIRS & MAINTENANCE	1,000	3	997	0.32%
PRINTING	500	-	500	0.00%
OFFICE SUPPLIES	2,000	-	2,000	0.00%
TELEPHONE	1,000	556	444	55.65%
<b>Total Office Expense</b>	<b>4,500</b>	<b>560</b>	<b>3,940</b>	<b>12.44%</b>
Insurance Expense				
INSURANCE	624	638	(14)	102.28%
<b>Total Insurance Expense</b>	<b>624</b>	<b>638</b>	<b>(14)</b>	<b>102.28%</b>
Program Supplies & Client Costs				
FINGERPRINTING	1,200	327	873	27.25%
WORKSHOP/CLASSROOM SUPPLIES	500	0	500	0.08%
TRAINING/INSTRUCTION	10,000	4,998	5,002	49.98%
SUPPORTIVE SERVICES	11,040	-	11,040	0.00%
OUTREACH	2,000	2	1,998	0.10%
PROGRAM INCENTIVES	686	-	686	0.00%
<b>Total Program Supplies &amp; Client Costs</b>	<b>25,426</b>	<b>5,327</b>	<b>20,099</b>	<b>20.95%</b>
Indirect				
ADMIN SERVICES	18,577	10,082	8,495	54.27%
PROFESSIONAL SERVICES - AUDIT	269	-	269	0.00%
<b>Total Expenses</b>	<b>\$226,040</b>	<b>122,109</b>	<b>\$103,931</b>	<b>54.02%</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>\$ (0)</b>	<b>\$ (16,069)</b>		

Valley Apprenticeship Connections (VAC)  
Program Period: May 1, 2021 - April 30, 2022  
Project # 51005 Fresno County Probation  
50.00% % of year completed

	Budget 5/21-4/22	Actual 10/31/21	Balance	% of budget spent to date
<b>Revenues and Support</b>				
County Probation	264,000	113,552	150,448	43.01%
Total Revenues and Support	\$264,000	\$113,552	\$150,448	43.01%
<b>Expenses</b>				
Personnel Costs				
SALARIES	136,355	64,619	71,736	47.39%
FRINGE	63,271	19,347	43,924	30.58%
Total Personnel Costs	199,626	83,966	115,660	42.06%
Office Expense				
COMPUTER EQUIPMENT	-	-	-	0.00%
EQUIPMENT MAINTENANCE	-	-	-	0.00%
PRINTING	-	-	-	0.00%
OFFICE EXPENSE	1,600	141	1,459	8.78%
Total Office Expense	1,600	141	1,459	8.78%
TELEPHONE	600	259	341	43.18%
INSURANCE	936	244	692	26.03%
RENT	16,224	10,996	5,228	67.78%
MILEAGE/TRAVEL	400	683	(283)	170.75%
Other Expenses				
WORKSHOP/CLASSROOM SUPPLIES	500	-	500	0.00%
TRAINING/INSTRUCTION	14,100	4,165	9,935	29.54%
PROGRAM INCENTIVES	2,309	-	2,309	0.00%
Total Program Supplies & Client Costs	16,909	16,347	20,182	96.68%
Indirect				
ADMIN SERVICES	21,687	9,376	12,311	43.23%
PROFESSIONAL SERVICES - AUDIT	316	-	316	0.00%
Total Indirect	22,003	9,376	12,627	42.61%
SUPPORTIVE SERVICES	5,702	3,723.34	1,979	65.30%
Total Expenses	\$264,000	\$113,552	\$150,448	43.01%
<b>NET SURPLUS/(DEFICIT)</b>	<b>\$ -</b>	<b>\$ -</b>		

**Valley Apprenticeship Connections (VAC)****Program Period: October 1, 2020 - October 31, 2021 (13 months)****Project # 51025 Building Trades**

92.31% % of year completed

**Revenues and Support**

Building Trades

Total Revenues and Support

**Expenses**

Personnel Costs

SALARIES

FRINGE

Total Personnel Costs

Total Expenses

**NET SURPLUS/(DEFICIT)**

Budget 10/1/20-10/31/21	Actual 9/30/21	Balance	% of budget spent to date
25,000	24,952	48	99.81%
25,000	\$24,952	\$48	99.81%
17,339	17,301	38	99.78%
7,661	7,651	10	99.87%
25,000	24,952	48	99.81%
\$25,000	\$24,952	\$48	99.81%
\$ -	\$ -		

**Please Note:**

Valley Apprenticeship Connections (VAC)  
 Program Period: January 1, 2021 - October 31, 2021 (12 months)  
 Project # 51007 MAYOR LEE BRAND FUND  
 83.33% % of year completed

**Revenues and Support**

MAYOR LEE BRAND FUND

Total Revenues and Support

**Expenses**

Personnel Costs

OFFICE EXPENSE

PARTICIPANT EXPENSE

Total Personnel Costs

Total Expenses

**NET SURPLUS/(DEFICIT)**

Budget 1/21-12/21	Actual 10/31/21	Balance	% of budget spent to date
25,000	25,000	-	100.00%
25,000	\$25,000	\$0	100.00%
5,000	256	4,744	5.11%
20,000	-	20,000	0.00%
25,000	256	24,744	1.02%
\$25,000	\$256	\$24,744	1.02%
\$ -	\$ 24,744		

**Please Note:**



**FOSTER GRANDPARENTS**  
**Monthly Progress Report**  
**October 31, 2021**

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

Project ID #: 55102 - 55105

Percentage of Time Lapsed

91.00%		93.91%				0.00%				0.00%				#DIV/0!	
CATEGORY	Total Budget	CNCS (55103)	Actual YTD Expenses	% of Total	Remaining Balance	EOC (In-kind)	Actual YTD	% of Total	Bal	Excess (Federal)	Actual YTD	% of Total	Balance	TOTAL Actual YTD	% of CNCS
<b>REVENUE</b>															
CNCS	386,408	386,408	375,618		10,790									375,618	
CNCS Carry Forward from FY 19-20	47,931	47,931	31,346		16,585									31,346	
CNCS Augmentation Funds	15,000	15,000	15,000		-										
Agency Support	-				-	-								-	
Agency Support - CSBG	46,024				-	46,024	-		46,024	-	-		-	-	
Non-Federal & Donations	-				-	-	-		-	-	-		-	-	
Meal Cost Reimbursements	-				-	-	-		-	-	-		-	-	
Head Start	-				-	-	-		-	-	-		-	-	
DOL	-				-	-	-		-	-	-		-	-	
In-kind	27,771				-	-			-	27,771	-		27,771	-	
Total Revenue	523,134	449,339	421,964		27,375	46,024	-		46,024	27,771	-		27,771	421,964	
<b>SALARIES &amp; BENEFITS</b>															
Salaries	88,800	87,310	80,256		7,054	-	-		-	1,490	-		1,490	80,256	
Benefits/Taxes	39,977	39,323	25,216		14,107	-	-		-	654	-		654	25,216	
Total Salaries & Benefits	128,777	126,633	105,472	25%	21,161	-	-	0%	-	2,144	-		2,144	105,472	25%
<b>SERVICES &amp; SUPPLIES</b>															
<b>Project Staff Travel</b>															
Travel (Local)	1,590	1,590	328		1,262	-	-		-	-	-		-	328	
Long Distance Travel	1,000	1,000			1,000	-	-		-	-	-		-	-	
<b>Supplies</b>															
Office Expense (Inc. Carry Forward \$47,931)	45,173	45,173	42,026		3,147	-	-		-	-	-		-	42,026	
Leased Copiers	576	576	570		6	-	-		-	-	-		-	570	
In-Kind Supplies						-	-		-	-	-		-	-	
Technology Supplies		-			-	-	-		-	-	-		-	-	
<b>Contracts</b>															
Audit 0.12%	151	151	188		(37)	-	-		-	-	-		-	188	
In-kind Professional Services						-	-		-	-	-		-	-	
In-kind Labor						-	-		-	-	-		-	-	
In-Kind Training						-	-		-	-	-		-	-	
<b>Other Volunteer Support Costs</b>															
Program - Misc. Background Checks	3,080	3,080	73		3,008	-	-		-	-	-		-	73	
Office Rental	4,990	4,990	5,072		(82)	-	-		-	-	-		-	5,072	
Organizational Dues	100	100	150		(50)	-	-		-	-	-		-	150	
Communications	1,020	1,020	1,379		(359)	-	-		-	-	-		-	1,379	
Cell Phone						-	-		-	-	-		-	-	
Insurance	420	420	378		42	-	-		-	-	-		-	378	
In-kind Meeting Contributions	1,500					1,500	-		1,500	-	-		-	-	
Recruitment	300	300			300	-	-		-	-	-		-	-	
In-kind Misc.						-	-		-	-	-		-	-	
<b>Indirect Costs</b>															
Administration 7.5% July-Dec 2020 9% Jan-Ju	9,413	9,413	13,466		(4,053)	-	-		-	-	-		-	13,466	
Total Support Expenses	69,313	67,813	63,629	15%	4,184	1,500	-	0%	1,500	-	-		-	63,629	15%
<b>VOLUNTEER EXPENSES</b>															
<b>Stipends</b>															
Foster Grandparents Stipends	212,976	212,976	243,758		(30,782)	-	-		-	-	-		-	243,758	
Stipends						-	-		-	-	-		-	-	
Meals	38,167				-	12,540			12,540	25,627			25,627	-	
Insurance (CIMA)	392	392			392	-	-		-	-	-		-	-	
Recognition: Food Commodities to Volunteers	25,200					25,200			25,200	-			-	-	
Recognition	21,230	14,446	7,777		6,669	6,784			6,784	-			-	7,777	
Uniform	2,720		1,116		1,604	-	-		-	-	-		-	1,116	
<b>Volunteer Travel</b>	23,059	23,059	212		22,847	-	-		-	-	-		-	212	
<b>Volunteer Physical Exams</b>	1,300	1,300			1,300	-	-		-	-	-		-	-	
Total Volunteer Exp (80%)	325,044	254,893	252,863	60%	2,030	44,524	-	0%	44,524	25,627	-	0%	25,627	252,863	60%
<b>TOTAL EXPENSES</b>	523,134	449,339	421,964		27,375	46,024	-		46,024	27,771	-		27,771	421,964	
Prior year carryover															
Surplus/Deficit	-	-	0			-	-		-	-	-		-	0	

Notes:

Actual Cumulative Hours	81,253
Total hours per VSY	79,999

Minimum Support Requirement (MSR)	48,208
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Volunteer Expense Ratio	Percentage
	>80% of

YTD Loss is a result of expenses after report was submitted. Since the project continues thru 12/31/21 they will be captured on the July 2021 reimbursement request.

		Actual Support	-
Total VSYs	1.02		
Average VSY	0.15		

Actual VSY hours per June 2021 report 66,786

CNCS	EOC and In-kind	TOTAL	
252,863	-	252,863	449,339 56%

GOAL	ACTUAL	Shortfall
347,471	252,863	(94,608)

**FOSTER GRANDPARENTS**  
**Monthly Progress Report**  
**October 31, 2021**

Program Period: July 1, 2021 - June 30, 2022

Project ID #: 55102 - 55105

Percentage of Time Lapsed

	0.33%			18.77%					0.00%				0.00%		#DIV/0!
CATEGORY	Total Budget	CNCS (55103)	Actual YTD Expenses	% of Total	Remaining Balance	EOC (In-kind)	Actual YTD	% of Total	Bal	Excess (Federal)	Actual YTD	% of Total	Balance	TOTAL Actual YTD	% of CNCS
<b>REVENUE</b>															
CNCS	386,408	386,408	72,533		313,875									72,533	
Agency Support	-	-	-		-	-	-		-	-	-		-	-	
Agency Support - CSBG	-	-	-		-	-	-		-	-	-		-	-	
Non-Federal & Donations	-	-	-		-	-	-		-	-	-		-	-	
Meal Cost Reimbursements	-	-	-		-	-	-		-	-	-		-	-	
Head Start	-	-	-		-	-	-		-	-	-		-	-	
DOL	-	-	-		-	-	-		-	-	-		-	-	
In-kind	65,327	-	-		-	39,700	-		39,700	25,627	-		25,627	-	
Total Revenue	451,735	386,408	72,533		313,875	39,700	-		39,700	25,627	-		25,627	72,533	
<b>SALARIES &amp; BENEFITS</b>															
Salaries	79,817	79,817	29,870		49,947	-	-		-	-	-		-	29,870	
Benefits/Taxes	34,570	34,570	8,069		26,501	-	-		-	-	-		-	8,069	
Total Salaries & Benefits	114,387	114,387	37,939	52%	76,448	-	-	0%	-	-	-		-	37,939	52%
<b>SERVICES &amp; SUPPLIES</b>															
Project Staff Travel	-	-	-		-	-	-		-	-	-		-	-	
Travel (Local)	1,590	1,590	-		1,590	-	-		-	-	-		-	-	
Long Distance Travel	1,000	-	-		1,000	-	-		-	-	-		-	-	
<b>Supplies</b>															
Office Expense	792	792	656		136	-	-		-	-	-		-	656	
Leased Copiers	624	624	208		416	-	-		-	-	-		-	208	
In-Kind Supplies	-	-	-		-	-	-		-	-	-		-	-	
Technology Supplies	-	-	-		-	-	-		-	-	-		-	-	
<b>Contracts</b>															
Audit 0.12%	163	163	-		163	-	-		-	-	-		-	-	
In-kind Professional Services	-	-	-		-	-	-		-	-	-		-	-	
In-kind Labor	-	-	-		-	-	-		-	-	-		-	-	
In-kind Training	-	-	-		-	-	-		-	-	-		-	-	
<b>Other Volunteer Support Costs</b>															
Program - Misc. Background Checks	740	740	35		705	-	-		-	-	-		-	35	
Office Rental	4,990	4,990	1,663		3,327	-	-		-	-	-		-	1,663	
Organizational Dues	250	250	-		250	-	-		-	-	-		-	-	
Communications	492	492	-		492	-	-		-	-	-		-	-	
Cell Phone	1,200	1,200	442		758	-	-		-	-	-		-	442	
Insurance	420	420	250		170	-	-		-	-	-		-	250	
In-kind Meeting Contributions	1,500	-	-		-	1,500	-		-	-	-		-	-	
Recruitment	300	300	-		300	-	-		-	-	-		-	-	
Volunteer Internet Connection	9,000	9,000	2,469		6,531	-	-		-	-	-		-	2,469	
Recruitment	-	-	-		-	-	-		-	-	-		-	-	
In-kind Misc. Amazon	1,500	-	-		-	1,500	-		-	-	-		-	-	
In-kind Misc. Hygiene	1,000	-	-		-	1,000	-		-	-	-		-	-	
<b>Indirect Costs</b>															
Administration 9.0%	10,184	10,184	4,117		6,067	-	-		-	-	-		-	4,117	
Total Support Expenses	35,745	31,745	9,840	14%	21,905	4,000	-	0%	4,000	-	-		-	9,840	14%
<b>VOLUNTEER EXPENSES</b>															
<b>Stipends</b>															
Foster Grandparents Stipends	212,976	212,976	22,088		190,888	-	-		-	-	-		-	22,088	
Stipends	-	-	-		-	-	-		-	-	-		-	-	
Meals	25,627	-	-		-	-	-		-	25,627	-		25,627	-	
Insurance (CIMA)	640	640	-		640	-	-		-	-	-		-	-	
Recognition: Food Commodities to Volunteers	35,700	-	-		-	35,700	-		35,700	-	-		-	-	
Recognition	9,219	9,219	2,370		6,849	-	-		-	-	-		-	2,370	
Uniform	-	-	-		-	-	-		-	-	-		-	-	
<b>Volunteer Travel</b>	17,441	17,441	295		17,146	-	-		-	-	-		-	295	
<b>Volunteer Physical Exams</b>	-	-	-		-	-	-		-	-	-		-	-	
Total Volunteer Exp (80%)	301,603	240,276	24,753	34%	215,523	35,700	-	0%	35,700	25,627	-	0%	25,627	24,753	34%
<b>TOTAL EXPENSES</b>	451,735	386,408	72,533		313,875	39,700	-		39,700	25,627	-		25,627	72,533	
Prior year carryover	-	-	-		-	-	-		-	-	-		-	-	
Surplus/Deficit	-	-	(0)		-	-	-		-	-	-		-	(0)	

18.8%

Notes:

Actual Cumulative Hours	7,363
Total hours per VSY	6,904
Total VSYS	1.07
Average VSY	0.15

Minimum Support Requirement (MSR)	48,208
Actual Support	-

Volunteer Expense Ratio			Percentage
CNCS	EOC and In-kind	TOTAL	>80% of 386,408
24,753	-	24,753	6%

GOAL	ACTUAL	Shortfall
347,471	24,753	(322,718)