

Finance Committee Meeting

November 9, 2022 at 5:00 p.m.

Fresno EOC Board Room

1920 Mariposa Street, Suite 310

Fresno, CA, 93721



FINANCE COMMITTEE MEETING AGENDA

NOVEMBER 9, 2022 at 5:00 P.M.

1. CALL TO ORDER

2. ROLL CALL

3. APPROVAL OF OCTOBER 12, 2022 MINUTES

A. October 12, 2022 Finance Committee Meeting Minutes	Approve	3
4. FINANCIAL REPORTS - September 2022	Approve	
A. Agency Financial Statements		6
B. Head Start Financial Status Report		10
5. NON-COMPETITIVE PROCUREMENT		
A. Non-Competitive Procurements	Information	13
6. HEALTH INSURANCE REPORT		
A. Health Insurance Report	Information	14
7. INVESTMENT REPORTS		
A. Investment Report	Information	16
8. VARIANCE REPORTS	Information	
A. Food Services		17
B. Transit Systems		19

9. OTHER BUSINESS

The next meeting is scheduled on December 6, 2022 at 5:00 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



Wednesday October 12th, 2022 5:00PM MINUTES

1. CALL TO ORDER

Linda Hayes, called the meeting to order at 5:01pm.

2. ROLL CALL

Roll was called and a quorum was established.

COMMITTEE MEMBERS	PRESENT	STAFF
Charles Garabedian		Jim Rodriguez
(Committee Chair)		JIII Rounguez
Alysia Bonner	\checkmark	Steve Warnes
James Martinez	✓	Aaron Foster
Linda Hayes	\checkmark	Jay Zapata
Zina Brown- Jenkins	\checkmark	Michelle Tutunjian
Itzi Robles		Thomas Dulin
Alena Pacheco	\checkmark	Cesar Lucio

3. APPROVAL OF MINUTES

A. September 14th 2022, Finance Committee Minutes

Public comment: None heard.

Motion by: Bonner Second by: Brown-Jenkins Ayes: Bonner, Brown-Jenkins, Pacheco, Martinez, Hayes Nayes: None heard

4. FINANCIAL REPORTS: August 2022

- A. Agency Financial Statements
- B. Head Start Financial status report:

Jim Rodriguez, Chief Financial Officer: provided information financial reports as of August 31, 2022 the Agency had preliminary revenue of \$67,361,827 million, including \$23.3 million of inkind contributions, and net operating loss of \$523,215. The agency is using its unrestricted net assets to fund current operations.

Public comment: None heard.

Motion by: Martinez Second by: Bonner Ayes: Bonner, Brown-Jenkins, Pacheco, Martinez, Hayes Nayes: None heard

5. HEALTH PLAN STOP-LOSS RENEWAL

Fresno EOC's self-funded Health and Welfare Plan requires stop-loss insurance coverage. This coverage pays claims which exceed a certain threshold, thus preventing adverse effects





to the stability of the entire plan. The stop-loss deductible is structured so that any claim over the deductible will be paid by the stop-loss carrier.

Motion by: Bonner Second by: Brown-Jenkins Ayes: Bonner, Brown-Jenkins, Pacheco, Martinez, Hayes Nayes: None heard

6. SOLAR PROJECT

Thomas Dulin Transit Systems Director & Chris Erwin Procurement Director presented information to keep the Board informed on the Solar Project. Transit Systems needs to replace an aging vehicle fleet and desires to move toward a more sustainable energy source. Transit systems is researching more efficient and safe ways to transport clients with the use of electric vehicles and the production of energy by building a 1MW solar farm to on a three acre plot.

Public comment: None heard

No action required.

7. NON-COMPETITIVE PROCUREMENT

Public comment: None heard

No action required.

8. HEALTH INSURANCE REPORT

Steve Warnes, Assistant Finance Director gave us information on the health insurance reports. As of August 31, 2022 the health insurance reserve is at \$4.9 million, which covers approximately 5.6 months of average expenditures. Contribution from programs and employees for 2022 total \$7,040,839 while the fund paid out \$6,058,784 in expenses.

Public comment: None heard

No action required.

9. VARIANCE REPORT:

Jay Zapata, Director of Finance and Aaron Foster, Program Manager presented the variance report for Advance Peace. Most of the program funding comes from the California Board of State and Community Corrections (BSCC) through its California Violence Intervention and Prevention (CalVIP) grant program. As of August 2022, the remaining budget is approximately \$1.1 million dollars. Additional funding of \$675,000 is anticipated in coming months. Public comment: None heard

No action required.

10. OTHER BUSINESS

Public comment: None heard

No action required.

11. PUBLIC COMMENTS

No public comments.

12. ADJOURNMENT

Hayes adjourned meeting at 6:06PM

Respectfully submitted,

Linda Hayes Committee Chair



Date: November 9, 2022	Program: Finance
Agenda Item #: 4	Director: Jay Zapata
Subject: Financial Reports	Officer: Jim Rodriguez

Recommended Action

Staff recommends Committee approval for full Board consideration of the interim consolidated financial statements as of Year-to-Date September 2022 as well as approval of the financial status report for the Head Start 0-5 program as of Year-to-Date September 2022.

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 September 30, 2022, the Agency had preliminary revenue of \$77,010,497 million, including \$30 million of in-kind contributions, and net operating loss of \$489,840. This deficit includes a minor recovery of \$34,000 from the prior month. In comparison, the Agency had revenue of \$77,112,143 million including in-kind of \$26 million as of the corresponding period of the preceding year.

(B) Head Start 0-5 Financial Status Report as of Year-to-Date September 30, 2022. This also represented in the following percentages.

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@FresnoEOC

	% of	
Program Area	budget	Notes
Head Start – Basic	65%	Personnel is underspent due to unfilled positions
Head Start – Training & Technical Assistance (T&TA)	26%	Training planned for later this year

Program Area	% of budget	Notes
Duration	1%	\$11,215 spent year-to-date activity recorded.
Early Head Start – Basic	37%	Personnel is underspent due to unfilled positions.
Early Head Start – T&TA	7%	Training planned for later this year

Conclusion

If approved by the Committee, this item will move forward for full Board consideration at the December 14, 2022 Board of Commissioners Meeting.

FRESNO ECONOMIC OPPORTUNITIES COMMISSION STATEMENT OF ACTIVITIES For The Eighth Month Period Ended September, 2022 and 2021

	A B		A - B				B - D		
	BUDGET		ACTUAL		BUDGET	ACTUAL	ACTUAL		ACTUAL
	JAN - DEC	;	Septembo 2022	er	BALANCE	JAN - DEC 2021		September	2022 vs 2021
REVENUES AND SUPPORT	-33346		2022		REMAINING	2021		2021	Differences
GRANT REVENUE	\$ 89,274,92	25	\$ 56,258,761	63%	\$ 33,016,164	75,775,853	\$	56,486,399	(227,638)
GRANT REVENUE - LENDING CAPITAL	φ 09,274,92	-	φ 30,230,701 -	03 /0	\$ 33,010,104	0	Ψ		(227,000)
CHARGES FOR SERVICES	19,602,25	50	16,470,153	84%	3,132,097	19,289,932		16,722,534	(252,381)
OTHER PROGRAM REVENUE	2,854,25		2,836,534	99%	17,716	2,646,283		2,242,117	594,417
CONTRIBUTIONS	371,45		147,536	40%	223,914	473,779		280,923	(133,387)
MISCELLANEOUS INCOME	414,35		227,185	55%	187,165	467,114		252,906	(25,721)
INTEREST & INVESTMENT INCOME	82,65	50	30,741	37%	51,909	91,840		78,374	(47,633)
AFFILIATE INTEREST INCOME	1,400,10		729,548	52%	670,552	1,114,397		800,565	(71,017)
RENTAL INCOME	330,65		310,038	94%	20,612	392,181		248,324	61,714
TOTAL CASH REVENUE	\$ 114,330,62	25	\$ 77,010,497	67%	\$ 37,320,128	\$ 100,251,379	\$	77,112,143	(101,646)
IN KIND REVENUE	\$ 39,041,04		\$ 29,618,071	76%	\$ 9,422,969	30,398,113	\$	25,873,401	3,744,670
TOTAL REVENUE & SUPPORT	153,371,66	65	106,628,568	70%	46,743,097	130,649,492		102,985,544	3,643,024
EXPENDITURES									
PERSONNEL COSTS	\$ 69,972,55	50	\$ 47,162,050	67%	\$22,810,500	61,148,294	\$	45,262,707	1,899,343
ADMIN SERVICES	7,040,22	25	5,077,949	72%	1,962,276	5,456,405		4,432,922	645,027
PROFESSIONAL SERVICES - AUDIT		0	0	0%	0	45,995		36,242	(36,242)
CONTRACT SERVICES	11,240,60	00	7,199,018	64%	4,041,582	7,769,507		6,549,900	649,118
FACILITY COSTS	6,093,17	75	4,350,162	71%	1,743,013	5,214,789		4,153,547	196,615
TRAVEL, MILEAGE, VEHICLE COSTS	1,772,34		2,278,339	129%	(505,994)	2,037,010		1,426,030	852,309
EQUIPMENT COSTS	946,77		1,111,540	117%	(164,765)	3,296,566		1,084,903	26,637
DEPRECIATION - AGENCY FUNDED	250,00		165,166	66%	84,834	249,442		201,527	(36,361)
OFFICE EXPENSE	3,129,40		2,156,339	69%	973,061	2,777,036		2,155,270	1,069
INSURANCE	755,25		565,926	75%	189,324	766,989		572,094	(6,168)
PROGRAM SUPPLIES & CLIENT COSTS	10,905,75		6,621,761	61%	4,283,989	8,566,603		6,776,199	(154,438)
INTEREST EXPENSE	267,90		286,503	107%	(18,603)	309,116		207,564	78,939
OTHER COSTS	994,60		525,585	53%	469,015	349,447		173,406	352,179
TOTAL CASH EXPENDITURES	\$ 113,368,57	70	\$ 77,500,337	68%	\$ 35,868,233	97,987,199	\$	73,032,311	4,468,026
IN KIND EXPENSES	\$ 39,041,04	40	\$ 29,618,071	76%	\$ 9,422,969	\$ 30,398,113	\$	25,873,401	3,744,670
TOTAL EXPENDITURES	152,409,61	10	107,118,408	70%	45,291,202	128,385,312		98,905,712	8,212,696
OPERATING SURPLUS (DEFICIT)	\$ 962,05	55	\$ (489,840)		\$ 1,451,895	\$ 2,264,180	\$	4,079,832	(4,569,672)
OTHER INCOME / EXPENSE									
TRANSIT GRANT ASSET DEPRECIATION			158,987		(158,987)	251,972		205,126	(46,139)
NET SURPLUS (DEFICIT)	\$ 962,05	55	(\$648,827)		1,610,882	\$ 2,012,208	\$	3,874,706	(4,523,534)

FRESNO ECONOMIC OPPORTUNITIES COMMISSION STATEMENT OF FINANCIAL POSITION As of September, 2022

100570	2022	2021	C	Differences
ASSETS CASH & INVESTMENTS ACCOUNTS RECEIVABLE PREPAIDS/DEPOSITS INVENTORIES PROPERTY, PLANT & EQUIPMENT NOTES RECEIVABLE (net)	\$ 22,155,731 13,993,924 275,964 327,909 12,604,534 17,097,803	\$ 20,186,275 13,675,587 355,918 150,182 13,266,887 16,158,145	\$	1,969,456 318,337 (79,954) 177,728 (662,353) 939,658
TOTAL ASSETS	\$ 66,455,865	\$ 63,792,993	\$	2,662,872
LIABILITIES ACCOUNTS PAYABLE ACCRUED PAYROLL LIABILITIES DEFERRED REVENUE NOTES PAYABLE HEALTH INSURANCE RESERVE OTHER LIABILITIES TOTAL LIABILITIES	\$ 3,587,221 5,456,571 3,095,348 15,773,519 4,906,945 3,735,805 36,555,408	\$ 2,728,239 2,529,819 1,892,735 15,600,421 4,916,906 3,735,805 31,403,925	\$	858,982 2,926,752 1,202,613 173,098 (9,961) 0 5,151,483
FUND BALANCE CURRENT OPERATING EARNINGS (YTD) UNRESTRICTED NET ASSETS REVOLVING LOAN FUND INVESTMENT IN GENERAL FIXED ASSETS TOTAL FUND BALANCE	\$ (489,840) 20,964,317 556,268 8,869,711 29,900,457	\$ 4,079,832 18,068,584 556,268 9,684,384 32,389,068	\$	(4,569,672) 2,895,733 0 (814,672) (2,488,612)
TOTAL LIABILITIES AND FUND BALANCE	\$ 66,455,865	\$ 63,792,993	\$	2,662,873

Fresno Economic Opportunities Commission Head Start/Early Head Start Financial Status Monthly Report September 30, 2022

		Head S	tart - Basic		Annual		tart - T & TA	Balance
Description	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining	Budget	Current Expenses	YTD Expenses	Remaining
Personnel	\$17,319,131	\$1,452,111	\$11,342,844	\$5,976,287				
Fringe Benefits	7,609,718	522,963	4,551,587	3,058,131				
Total Personnel	24,928,849	\$1,975,074	15,894,430	9,034,419				
Travel	-	-	-	-	12,928	-	-	12,928
Equipment	-	-	-	-	-	-	-	-
Supplies	493,392	33,422	572,620	(79,228)	25,000	-	-	25,000
Contractual	2,572,586	109,845	860,844	1,711,742	15,948	-	-	15,948
Facilities /Construction								
Other:								
Food Cost	776,852	\$1,142	\$721,441	55,411				
Transportation	514,239	28,082	419,112	95,127				
Staff Mileage	100,000	8,174	68,966	31,034				
Field Trips, including Transportation	3,201	-	-	3,201				
Space	690,855	45,150	426,288	264,567				
Utilities / Telephone / Internet	519,515	87,167	601,511	(81,996)				
Publication/Advertising/Printing	54,991	-	1,731	53,260				
Repair/Maintenance Building	89,246	11,894	192,510	(103,264)				
Repair/Maintenance Equipment	9,600	55,811	65,724	(56,124)				
Property & Liability Insurance	108,016	2,170	114,903	(6,887)				
Parent Involvement / CWPC	48,195	95	5,418	42,777				
Other Costs	573,667	48,679	457,409	116,258				
Staff & Parent Training	3,091	-	2,590	501	243,213	2,003	77,212	166,001
Total Direct Charges	31,486,295	\$2,406,705	20,405,497	11,080,798	\$297,089	2,003	77,212	\$219,877
Total Indirect Charges	\$2,683,810	\$216,604	\$1,836,495	\$847,315	\$26,738	\$180	\$6,949	\$19,789
Total Federal Expenditures	34,170,105	\$2,623,309	22,241,992	\$11,928,113	\$323,827	2,183	84,161	\$239,666
% of Annual Budget Expended to Date		· • •	65%				26%	
Non-Federal Share	\$6,834,021	\$635,389	\$2,909,464	\$3,924,557	\$64,765	\$546	\$21,040	\$43,725

Credit Card Expenses: Credit card Sept 2022 expenses	statement u	ateu 9/1/2	LL 5, 50, LL
Printing	\$	40	Mountain Press
Training - Other	\$	60	CPAs HR Consulting
Program Supplies - Arts & Crafts	\$	81	Walmart - program supplies arts & crafts
Program Supplies - Classroom	\$	865	Target, Jim Murray - books, program supplies
Software Licenses	\$	193	Adobe Acrobat - software subscription
CPR Training	\$	1,155	American Red Cross - CPR first aid certification
	\$	2,394	

Fresno Economic Opportunities Commission Head Start/Early Head Start Financial Status Monthly Report September 30, 2022

	Head Start - Duration Start-Up/Operations						
Description	Annual Budnet	Current	YTD Expenses	Balance Remaining			
Description Personnel	Annual Budget \$0	Expenses		Remaining \$0			
Fringe Benefits	φ0 -	_	-	پ 0 -			
Total Personnel	\$0	\$0	\$0	\$0			
		· · · ·	·	·			
Travel	-	-	-	-			
Equipment	280,467	-	2,500	277,967			
Supplies	447,000	-	4,715	442,285			
Contractual	-	-	-	-			
Facilities /Construction	-	-	-	-			
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	419,300	-	4,000	415,300			
Staff & Parent Training	-	-	-	-			
Total Direct Charges	\$1,146,767	\$0	\$11,215	\$1,135,552			
Total Indirect Charges	\$86,008	\$0	\$0	\$86,008			
Total Federal Expenditures	\$1,232,775	\$0	\$11,215	\$1,221,560			
% of Annual Budget Expended to Date			1%				
Non-Federal Share	-	-	-	-			

Fresno Economic Opportunities Commission Head Start/Early Head Start Financial Status Monthly Report September 30, 2022

	Early Head Start			Delever	A	Early Head Start - T & TA		B - I
Description	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining
Personnel	\$3,674,250	\$190,926	\$1,611,309	\$2,062,941	\$0	\$0	\$0	\$0
Fringe Benefits	1,134,842	57,033	525,888	608,954	φ0 -	φ υ -	40 -	φ υ -
Total Personnel	4,809,092	247,959	2,137,197	2,671,895	-	-	-	-
	4,005,052	247,505	2,207,207	2,07 2,055				
Travel	-	-	-	-	16,898	-	-	16,898
Equipment	-	-	-	-	-	-	-	-
Supplies	285,800	1,883	66,534	219,266	19,173	-	-	19,173
Contractual	1,016,132	30,014	116,231	899,901	26,526	-	-	26,526
Facilities /Construction	-	-	-	-				
Other:								
Food Cost	70,350	(2,613)	32,310	38,040				
Transportation	9,536	1,141	7,698	1,838				
Staff Mileage	70,000	2,649	19,635	50,365				
Field Trips, including Transportation	1,730	-	-	1,730				
Space	194,615	4,379	39,382	155,233				
Utilities / Telephone / Internet	130,004	8,815	66,503	63,501				
Publication/Advertising/Printing	27,500	-	1,316	26,184				
Repair/Maintenance Building	42,919	3,238	16,621	26,298				
Repair/Maintenance Equipment	48,845	-	1	48,844				
Property & Liability Insurance	38,202	541	17,964	20,238				
Parent Involvement / CWPC	7,747	-	493	7,254				
Other Costs	158,887	3,219	18,097	140,790				
Staff & Parent Training	2,277	-	2,502	(225)	96,459	-	10,924	85,535
Total Direct Charges	6,913,636	301,225	2,542,483	\$4,371,153	159,056	-	10,924	\$148,132
Total Indirect Charges	\$621,944	\$27,245	\$228,824	\$393,120	\$14,315	\$0	\$983	\$13,332
Total Federal Expenditures	\$7,535,580	328,470	\$2,771,307	\$4,764,273	\$173,371	-	\$11,907	\$161,464
% of Annual Budget Expended to Date	+-,, 	,	37%	, .,,, . ,	T == = / = = =		7%	,,. .
Non-Federal Share	\$1,507,116	\$102,929	\$1,104,856	\$402,260	\$34,674	\$0	\$2,977	\$40,366

Credit Card Expenses: Credit card statement dated 9/1/22-9/30/22 Sept 2022 expenses
*No Credit Card Expenses for EHS for Sept. 2022
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Date: November 9, 2022	Program: Finance
Agenda Item #: 5	Director: Chris Erwin
Subject: Non-Competitive Procurements	Officer: Jim Rodriguez

Background

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

In accordance with the Accounting Policies and Procedures Manual, Non-competitive Procurements are "special purchasing circumstances, in which competitive bids are not obtained. Non-competitive procurement (purchases and contracts) is 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 non-competitive proposals in response to a written request from the Agency.
- Or after solicitation of several sources, competition is determined to be inadequate.

The key requirement for using non-competitive procurement is that the other procurement methods are not feasible and one of the above circumstances exists." A report on the non-competitive procurement awards will 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 over \$150,000 require a formal bid and approval from the Board.
- Purchases over \$10,000 without quotes or bids must be disclosed to the Board.

Vendor	Purpose	Amount	Justification
	No Non-competitive Purchases to report in this period		

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Date: November 9, 2022	Program: Finance
Agenda Item #: 6	Director: N/A
Subject: Health Insurance Report	Officer: 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 September 30, 2022, the health insurance reserve is at \$4.9 million, which covers approximately 5.5 months of average expenditures. Contributions from programs and employees for 2022 total \$7,839,788 while the Fund paid out \$6,857,733 in expenses.

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: Tele-health service was added 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 2022. Rates vary depending on the type of coverage tier selected.

	Agency	Employee (Wellness Incentive)	Total Premium
Employee(EE) Only	\$ 600	\$ 108	\$ 708
EE +Child(ren)	\$ 1,086	\$ 195	\$ 1,281
EE + Family	\$ 1,442	\$ 258	\$ 1,700
EE + Spouse	\$ 1,206	\$ 216	\$ 1,422



FRESNO EOC HEALTH INSURANCE FUND REPORT THROUGH SEPTEMBER 30, 2022

January Fotuary Nurch April Nurch April Nurch April Nurch April Nurch April April August September YTD totals Ro. Arg. Anal. Stat Anal. Mo. Arg. Arg. April Apr	r						2022							2021	
Beginning Fund Balance 3.22,490 4.530,15 4.232,113 5.022,144 5.045,166 4.976,547 4,518,160 4.692,647 4,986,603 Immon Data Additional Agency Contributions Additional Agency Contributions Employme Contributions 716,413 758,457 750,584 751,039 716,595 717,322 64,75,546 717,322 64,75,546 717,322 160,516 81,475 717,322 166,516 81,475 718,322 141,82,051 141,820 1166,516 81,475 718,582 718,582 718,582 718,582 718,585 718	·	January	February	March	April	Мау	-	July	August	September				Annual	Avg
Agency Combinations Additional Agency Contributions Employee Contributions T14.13 T38.647 T50.087 T51.038 T45.868 522.882 T27.324 6.42.526 T28.31 T13.81 T13.81 <tht13.81< th=""> T13.81 T13.</tht13.81<>	Beginning Fund Balance	3,924,890	4,630,015	4,924,113	5,029,014	5,045,156	4,876,547	4,918,160	4,692,847	4,908,603	Jan-Sep	Prev 12 mos	Jan-Sep	Jan - Dec	Jan - Dec
Additional Agency Contr. 1 <th1< th=""> 1 1 1</th1<>	Income														
Employee Contributions 222.244 184.139 01.630 136.122 100.527 141.82 100.016 81.077 1.303.242 149.000 1.741.00 155.509 Total Income 1.021.77 942.099 939.866 842.224 867.171 852.213 644.114 991.475 798.949 7.285.768 640.246 6.755.77 11.803.242 149.000 1.740.04 155.509 Presenses 45.52 243.49 623.122 92.444 64.122 93.656 431.135 64.203 431.135 64.203 65.338 65.135 54.288 23.064 41.322 46.303 65.238 62.174 47.96.288 65.337 65.135 54.283 1.20.488 45.232 6.537 65.135 54.283 52.235 65.77 1.20.88 1.303.448 49.00 1.47.898 65.337 65.135 54.283 55.33 65.698 75.678 11.08.248 157.418 52.238 65.77 1.20.88 1.303.448 457.418 55.208 65.237 65.77	Agency Contributions	749,413	758,654	755,467	750,894	751,039	745,686	522,582	725,459	717,352	6,476,546	728,815	7,193,292	9,462,526	788,544
Total Income 1.021.677 942.099 939.666 842.024 887,171 852.213 664.114 891,475 798,849 7,589,788 800,346 6,755.67 11.460,024 985,665 Example 458.08 251.002 452.002 424.469 7,54.547 404.600 354.295 411.155 403.388 43.912 556.67 11.460,024 985,666 Dental Claims Paid 456.72 44.419 40.036 52,084 42.122 30.100 51.469 33.364 41.135 43.912 556,07 11.480,024 985,666 Prescriptions Paid 457.27 4.419 13.810 100.072 102.468 12.283 17.785 64.271 14.802 11.802 19.823 9.939 Stop Loss Privings 90.403 11.02.64 12.890 11.801 13.215 13.246 13.282 13.111 12.248 12.739 12.808 13.810 100.272 10.204 11.8120 10.312.15 13.215 13.242 13.111 12.245 12.246 </td <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>, v</td> <td></td> <td></td> <td></td> <td></td>		-	-	-	-	-	-	-	-	-	, v				
Examss Health Calms Paid Dendal Calms Dendal Dendal Calms Dendal Dendal Calms Dendal Dendal Calms Dendal Dendal Calms Dendal Dendal Consultant Dendal Coverage Chil Dendal Coverage C	Employee Contributions	272,264	183,405	184,139	91,630	136,132	106,527	141,532	166,016	81,597	1,363,242	149,605	1,446,090	1,878,108	156,509
Health Calime Paid Dental Cilime Paid Dental Ci	Total Income	1,021,677	942,059	939,606	842,524	887,171	852,213	664,114	891,475	798,949	7,839,788	880,345	8,755,673	11,480,024	956,669
Health Calime Paid Dental Cilime Paid Dental Ci	Expenses														
Prescriptions Paid 63,172 164,239 159,985 183,076 89,776 6,837 6,845 5,222 3,885 22,233 5,2523 6,677 130,068 189,286 111,155 (1,283) 112,710 12,441 12,216 112,2791 12,441 12,238 111,450 113,452 113,857 113,857 113,857 113,857 113,857 113,858 113,858 113,858 113,858 113,858 113,858 113,858 113,858 113,858 113,858 113,858 113,858 113,858 113,858 113,858 113,		45,828	261,032	452,022	424,469	754,547	404,660	494,840	354,295	431,135	3,622,828	621,747	4,798,236	8,636,378	719,698
Vision Claims Paid 2.294 7.225 5.496 7.785 6.937 6.833 6.648 5.422 3.863 5.2.23 6.877 89.978 119.983 9.999 Stop Loss Premiums Stop Loss Claims 9.403 110.026 113.810 100.722 102.002 98.344 102.137 98.805 96.992 920.241 100.344 90.9401 119.823 99.319 Life insurance Premiums 12.739 12.709 12.687 12.731 12.648 12.632 13.111 12.834 12.730 117.723 13.066 12.934 13.949 13.747 13.848 13.743 13.426 13.244 169.907 14.1576 Bite Cross staint 13.657 13.969 19.977 12.979 12.971 12.986 12.971 12.986 12.971 12.986 12.971 12.986 12.971 12.986 12.971 12.986 12.971 12.986 12.987 168.907 16.907 16.907 16.907 16.907 16.907 16.907 16.907 <td< td=""><td>Dental Claims Paid</td><td>48,572</td><td>48,419</td><td>46,036</td><td>52,864</td><td>42,132</td><td>39,150</td><td>51,459</td><td>33,964</td><td>41,392</td><td>403,988</td><td>43,812</td><td>529,376</td><td>651,135</td><td>54,261</td></td<>	Dental Claims Paid	48,572	48,419	46,036	52,864	42,132	39,150	51,459	33,964	41,392	403,988	43,812	529,376	651,135	54,261
Stop Loss Premiums 99,403 110.025 113.810 100.722 102.002 98,344 102.137 96,805 96,992 920,241 100.344 907,340 1,191,823 99,319 Stop Loss Claims - - - - - - (14.568) (659) - (13.810) (19.344) 12.879 11.2780 11.2780 11.2780 11.2780 11.2780 11.2780 11.2780 11.2780 11.2780 11.2780 11.2780 11.2780 11.28.34 12.203 115.11 12.9386 13.611 12.9386 13.611 12.9386 13.611 12.9386 13.611 12.9386 13.611 12.9386 13.611 12.9386 13.611 12.9386 13.611 12.9386 13.611 12.9386 13.611 12.9386 16.617 1.618 10.576 62.23 14.159 14.159 14.159 14.159 14.159 16.627 1.858 16.890 2.16.81 18.907 1.288 1.937 1.486 16.27 1.26.8	Prescriptions Paid	63,172	164,239	159,985	183,076	89,710	218,405	175,165	129,343	173,449	1,356,544	156,265	1,370,606	1,889,246	157,437
Stop Loss Claims Loo Loo Loo Loo Loo Life Insume Preniums Life Insume Preniums <thlife insum="" preniums<="" th=""> Life Insum Prenium</thlife>	Vision Claims Paid	2,294	7,225	5,496	7,785	6,957	6,833	6,648	5,422	3,863	52,523	6,877	89,978	119,983	9,999
Stop Loss Claims Loo Loo Loo Loo Loo Life Insume Preniums Life Insume Preniums <thlife insum="" preniums<="" th=""> Life Insum Prenium</thlife>	Stop Loss Premiums	99 403	110 026	113 810	100 722	102 002	98 344	102 137	96 805	96 992	920 241	100 344	907 940	1 191 823	99 319
Life insurance Premiums 12,739 12,709 12,687 12,731 12,648 12,639 11,870 12,441 12,316 112,780 12,427 118,190 154,529 12,877 Pinnacle Blue Cross Blue Cross Benefits Consultant 12,004 13,111 13,267 13,319 13,215 13,232 13,111 12,834 12,730 113,006 13,767 14,569 92,218 14,569 92,218 14,569 92,218 14,569 92,265 13,89		-	-	-	-	-			-						
Bile Cross 13.837 13.700 13.906 13.848 13.714 13.426 13.248 13.714 13.426 12.2083 12.9087 129.967 18.907 14.150 Benefits Consulant 12.083 12.0283 12.083 12.083 13.611 129.967 18.900 14.150 Prefered Chiropractors 889 899 906 900 18.77 1.876 1.877 1.876 1.627 1.855 16.680 2.2518 1.877 1.876 1.622 1.855 1.686 0.076 6.222 1.857 1.602 8.94 8.252 1.100 0 - <td>Life Insurance Premiums</td> <td>12,739</td> <td>12,709</td> <td>12,687</td> <td>12,731</td> <td>12,648</td> <td></td> <td></td> <td>12,441</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Life Insurance Premiums	12,739	12,709	12,687	12,731	12,648			12,441						
Bile Cross 13.837 13.700 13.906 13.848 13.714 13.426 13.248 13.714 13.426 12.2083 12.9087 129.967 18.907 14.150 Benefits Consulant 12.083 12.0283 12.083 12.083 13.611 129.967 18.900 14.150 Prefered Chiropractors 889 899 906 900 18.77 1.876 1.877 1.876 1.627 1.855 16.680 2.2518 1.877 1.876 1.622 1.855 1.686 0.076 6.222 1.857 1.602 8.94 8.252 1.100 0 - <td>Pinnacle</td> <td>12.904</td> <td>13.111</td> <td>13.267</td> <td>13.319</td> <td>13.215</td> <td>13.232</td> <td>13,111</td> <td>12.834</td> <td>12,730</td> <td>117,723</td> <td>13.056</td> <td>126.245</td> <td>165,198</td> <td>13,767</td>	Pinnacle	12.904	13.111	13.267	13.319	13.215	13.232	13,111	12.834	12,730	117,723	13.056	126.245	165,198	13,767
Benefits Consultant 12,083								- /							
Prefered Chiropractors 889 899 906 909 901 903 894 675 866 8.042 894 8.725 11,06 951 TeleDoc 2,524 2,552 2,574 2,581 2,500 2,563 2,538 2,485 2,400 22,837 1,903 0 - <t< td=""><td>Benefits Consultant</td><td></td><td>12,083</td><td>12,083</td><td>12,083</td><td>9,502</td><td>12,083</td><td>12,083</td><td>12,083</td><td></td><td></td><td>10,576</td><td></td><td></td><td></td></t<>	Benefits Consultant		12,083	12,083	12,083	9,502	12,083	12,083	12,083			10,576			
TeleDoc 2,524 2,552 2,574 2,581 2,560 2,563 2,485 2,485 2,487 1,903 0 - - Other Expenses ACA Fees 630 - 56 23 5,900 650 - - 120 7,379 1,958 23,631 39,742 3,312 ACA Fees 316,552 647,961 834,705 826,382 1,055,780 810,600 889,427 675,719 800,607 6,857,733 885,685 7,776,097 11,546,589 962,216 Current Fund Activity (net) 705,125 294,098 104,901 16,142 (168,609) 41,613 (225,313) 215,756 (1,658) 979,576 (66,564) (5,547) Ending Fund Balance 4,630,015 4,924,113 5,029,014 5,045,156 4,876,547 4,918,160 4,906,943 4,906,945 4,906,945 4,906,945 4,906,945 4,906,945 4,906,945 4,906,945 333 335 335 335 335 335 335 <td< td=""><td>Employee Assist. Program</td><td>1,877</td><td>1,876</td><td>1,877</td><td>1,876</td><td>1,877</td><td>1,876</td><td>1,877</td><td>1,746</td><td>1,745</td><td>16,627</td><td>1,855</td><td>16,889</td><td>22,518</td><td>1,877</td></td<>	Employee Assist. Program	1,877	1,876	1,877	1,876	1,877	1,876	1,877	1,746	1,745	16,627	1,855	16,889	22,518	1,877
Other Expenses ACA Fees 630 - 56 23 5,900 650 - - 120 7,379 1,958 23,631 39,742 3,312 Total Expenses 316,552 647,961 834,705 826,382 1,055,780 810,600 889,427 675,719 800,607 6,857,733 885,685 7,776,097 11,546,589 962,216 Current Fund Activity (net) 705,125 294,098 104,901 16,142 (168,609) 41,613 (225,313) 215,756 (1,658) 982,055 (5,340) 979,576 (66,564) (5,547) Ending Fund Balance 4,630,015 4,924,113 5,029,014 5,045,156 4,876,547 4,918,160 4,682,847 4,908,603 4,906,945	Preferred Chiropractors	889	899	906	909	901	903	894	875	866	8,042	894	8,725	11,406	951
ACA Fees 3,750 313 5,219 5,219 435 Total Expenses 316,552 647,961 834,705 826,382 1,055,780 810,600 889,427 675,719 800,607 6,857,733 885,685 7,776,097 11,546,589 962,216 Current Fund Activity (net) 705,125 294,098 104,901 16,142 (168,609) 41,613 (225,313) 215,756 (1,656) 982,055 (5,340) 979,576 (66,564) (5,547) Ending Fund Balance 4,630,015 4,924,113 5,029,014 5,045,156 4,876,547 4,918,160 4,692,847 4,908,603 4,906,945 4,906,945 Ending Fund Balance 248 250 252 254 254 254 247 243 241 253 279 53 Family coverage only. Traditional High-Deduct 84 78 80 81 78 83 84 79 80 335 335 335 335 335 335 336 335 335 335 335 33	TeleDoc	2,524	2,552	2,574	2,581	2,560	2,563	2,538	2,485	2,460	22,837	1,903	0	-	-
ACA Fees 3,750 313 5,219 5,219 435 Total Expenses 316,552 647,961 834,705 826,382 1,055,780 810,600 889,427 675,719 800,607 6,857,733 885,685 7,776,097 11,546,589 962,216 Current Fund Activity (net) 705,125 294,098 104,901 16,142 (168,609) 41,613 (225,313) 215,756 (1,656) 982,055 (5,340) 979,576 (66,564) (5,547) Ending Fund Balance 4,630,015 4,924,113 5,029,014 5,045,156 4,876,547 4,918,160 4,692,847 4,908,603 4,906,945 4,906,945 Ending Fund Balance 248 250 252 254 254 254 247 243 241 253 279 53 Family coverage only. Traditional High-Deduct 84 78 80 81 78 83 84 79 80 335 335 335 335 335 335 336 335 335 335 335 33	Other Expenses	630	-	56	23	5.900	650	-	-	120	7.379	1.958	23.631	39.742	3.312
Current Fund Activity (net) 705,125 294,098 104,901 16,142 (168,609) 41,613 (225,313) 215,756 (1,658) 982,055 (5,340) 979,576 (66,564) (5,547) Ending Fund Balance 4,630,015 4,924,113 5,029,014 5,045,156 4,876,547 4,918,160 4,692,847 4,908,603 4,906,945		-	-	-	-	-	-	3,750	-	-					
Ending Fund Balance 4,630,015 4,924,113 5,029,014 5,045,156 4,876,547 4,918,160 4,692,847 4,906,945 4,906,945 Ending Fund Balance 4,630,015 4,924,113 5,029,014 5,045,156 4,876,547 4,918,160 4,692,847 4,906,603 4,906,945 Employee only-Traditional High-Deduct 248 250 252 254 254 247 243 241 253 279 Family coverage-Traditional High-Deduct 84 78 80 81 78 83 84 79 80 73 53 53 53 53 395 53 395 53 395 335 34 34 34 34 34 34	Total Expenses	316,552	647,961	834,705	826,382	1,055,780	810,600	889,427	675,719	800,607	6,857,733	885,685	7,776,097	11,546,589	962,216
Enrollment 248 250 252 254 254 247 243 241 253 279 High-Deduct 84 78 80 81 78 83 84 79 80 73 53 Family coverage-Traditional 344 353 353 353 350 348 347 340 335 353 354 36 32 34 34 34 34 37	Current Fund Activity (net)	705,125	294,098	104,901	16,142	(168,609)	41,613	(225,313)	215,756	(1,658)	982,055	(5,340)	979,576	(66,564)	(5,547)
Employee only-Traditional High-Deduct 248 250 252 254 254 247 243 241 253 279 High-Deduct 84 78 80 81 78 83 84 79 80 73 53 Family coverage-Traditional High-Deduct 344 353 353 353 350 348 347 340 335 353 353 350 348 347 340 335 353 353 350 348 347 340 335 353 353 350 348 347 340 335 353 353 322 Dental coverage only 34 38 41 42 42 42 41 42 39 34 Temp/On Call Plan 1 1 - - - - 1 1 1 1 1 1 757 741 735 754 754 795 Average contributions per employee <td>Ending Fund Balance</td> <td>4,630,015</td> <td>4,924,113</td> <td>5,029,014</td> <td>5,045,156</td> <td>4,876,547</td> <td>4,918,160</td> <td>4,692,847</td> <td>4,908,603</td> <td>4,906,945</td> <td>4,906,945</td> <td></td> <td></td> <td></td> <td></td>	Ending Fund Balance	4,630,015	4,924,113	5,029,014	5,045,156	4,876,547	4,918,160	4,692,847	4,908,603	4,906,945	4,906,945				
Employee only-Traditional High-Deduct 248 250 252 254 254 247 243 241 253 279 High-Deduct 84 78 80 81 78 83 84 79 80 73 53 Family coverage-Traditional High-Deduct 344 353 353 353 350 348 347 340 335 353 353 350 348 347 340 335 353 353 350 348 347 340 335 353 353 350 348 347 340 335 353 353 353 353 350 348 347 340 335 353 353 322 36 32 Dental coverage only 34 38 41 42 42 42 41 42 39 34 Temp/On Call Plan 1 1 - - - - 1 1 1 757															
High-Deduct 84 78 80 81 78 83 84 79 80 73 53 Family coverage-Traditional High-Deduct 344 353 353 353 350 348 347 340 335 353 395 Dental coverage only 34 37 40 39 39 37 37 38 37 36 32 Dental coverage only 34 38 41 42 42 42 41 42 39 34 36 32 34 36 32 34 36 32 34 36 34 36 32 34 36 32 34 36 32 34 36 32 34 36 32 34 36 34 36 32 34 34 36 32 34 36 34 36 35 353 353 353 353 356 36 34 36		248	250	252	254	254	254	247	243	241		253		279	
Family coverage-Traditional High-Deduct 344 353 353 353 350 348 347 340 335 353 353 395 High-Deduct 34 37 40 39 39 37 37 38 37 36 32 Dental coverage only 34 38 41 42 42 42 42 39 39 37 37 38 37 36 32 Dental coverage only 34 38 41 42 42 42 41 42 39 34 36 32 Temp/On Call Plan 1 1 - - - - 1 1 1 - - - - - 1 1 1 - - - - - - 1 1 - 757 764 757 741 735 754 754 754 754 754 754 754 754 754 754 754 754 754 754 1,204 1,204															
High-Deduct 34 37 40 39 39 37 37 38 37 36 32 Dental coverage only 34 38 41 42 42 42 42 42 39 39 37 36 36 32 Dental coverage only 34 38 41 42 42 42 42 42 39 34 34 Temp/On Call Plan 1 1 - - - - 1 <td>ş</td> <td></td>	ş														
Temp/On Call Plan 1 1 - - - - - 1 <th1< th=""> <th1< th=""> <th1< th=""></th1<></th1<></th1<>		34					37		38	37					
Total employees enrolled 745 757 766 769 763 764 757 741 735 754 795 Average contributions per employee 1,371 1,244 1,227 1,096 1,163 1,115 877 1,203 1,087 1,168 1,204			38	41	42	42	42	42	41	42					I
Average contributions per employee 1,371 1,244 1,227 1,096 1,163 1,115 877 1,203 1,087 1,168 1,204	· ·	•		-	-	-	-	-				-			
	Total employees enrolled	745	757	766	769	763	764	757	741	735		754		795	
Average expenses per employee 425 856 1,090 1,075 1,384 1,061 1,175 912 1,089 1,175 1,211	Average contributions per employee	1,371	1,244	1,227	1,096	1,163	1,115	877	1,203	1,087		1,168		1,204	
	Average expenses per employee	425	856	1,090	1,075	1,384	1,061	1,175	912	1,089		1,175		1,211	

Estimated # months funded:

5.5



Date: November 9, 2022	Program: Finance
Agenda Item #: 7	Director: N/A
Subject: Investment Report	Officer: Jim Rodriguez

Background

The information below is presented to keep the Committee apprised on the status of the Agency's investment accounts.

As of September 30, 2022, the Agency holds these investments to 1> maintain cash funding items such as the health insurance reserve and accrued vacation liability and 2> provide pledged collateral from Fresno EOC for Access Plus Capital's \$700,000 loan from Citibank.

	v	/ells Fargo	Citibank (pledged)	Total
Cash & Cash Equivalents		171,795	\$ 782,602	954,397
Corporate Bonds		156,410	-	156,410
Government Bonds		424,797	-	424,797
Certificates of Deposit (CD)		2,037,879	-	2,037,879
Stocks		16,336	-	16,336
Total	\$	2,807,217	\$ 782,602	\$ 3,589,819
Minus unrealized gains on CDs		(49,409)	-	(49,409)
General Ledger balance	\$	2,856,626	\$ 782,602	\$ 3,639,228

Total annual interest earned on these fixed income investments is \$79,393 providing an average rate of 2.95%. Interest rates received on the Corporate Fixed Income investment is 4.45%; this holding will mature in 2026. The Certificates of Deposit have interest rates between 2.00% and 3.50%; and a tiered maturity date structure to provide for both shorter-term maturities and longer investments past 2023. Investments with very low interest rates generally have very short investment periods.

The funds at Self-Help Federal Credit Union are returning 0.40% interest.





Date: November 9, 2022	Program: Food Services & Transit
Agenda Item #: 8	Director: Jon Escobar & Thomas Dulin
Subject: Variance Report	Officer: Michelle Tutunjian

Background

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 65% of budgeted revenues have been received. Through 75% of the contract period, approximately 68% of budgeted expenses have been used.
 - Deficit is due to rising operational costs and increasing wages. However, updated contract pricing for raw foods became effective in July 2022, which will yield a minor surplus by year end.
- Transit Systems
 - Through 75% of the contract period, approximately 71% of budgeted revenues have been received. Through 75% of the contract period, approximately 69% of the budgeted expenses have been used.
 - Routes have been continuing to open as the effects of the pandemic continue to lessen. The recovered routes will increase our revenue and expenses putting us more in line with our budget.



Fresno Economic Opportunities Commission 2022 FOOD SERVICES VARIANCE REPORT

Jan - Sept 2022 Variance Report	2022 Budget	Jan-Aug Actuals	September Estimate	Jan-Sept Est	Remaining Budget (Jan - Sept)	Percentage Used (Jan-Sept)
75% REVENUES AND SUPPORT			1			(=========
Grant Revenue	2,975,043	1,395,367.24	174,420.91	1,569,788.15	1,405,254.68	52.77%
Fee for Service Revenue	5,090,608	2,834,294.10	354,286.76	3,188,580.86	1,902,027.60	62.64%
Other Program Revenue	1,371,152	1,292,094.16	161,511.77	1,453,605.93	(82,453.64)	106.01%
Contributions	104,932	-	-	-	104,931.50	0.00%
Other Revenue	67,000	10.00	-	10.00	66,990.01	0.01%
TOTAL REVENUES AND SUPPORT	9,608,735.09	5,521,765.50	690,219.44	6,211,984.94	3,396,750.15	64.65%
EXPENSES						
Personnel Costs	2,997,715	2,096,506.18	262,063.27	2,358,569.45	639,145.24	78.68%
Contract Services	1,357,408	646,136.27	80,767.03	726,903.30	630,504.85	53.55%
Facility Costs	138,041	94,327.61	11,790.95	106,118.56	31,922.32	76.87%
Total Travel, Mileage, & Vehicle Costs	24,994	19,699.18	2,462.40	22,161.58	2,832.77	88.67%
Equipment Costs	124,694	66,594.68	8,324.34	74,919.02	49,774.98	60.08%
Office Expense	80,751	66,555.41	8,319.43	74,874.84	5,875.80	92.72%
Insurance Expense	18,906	14,869.66	1,858.71	16,728.37	2,177.34	88.48%
Program Supplies & Client Costs	4,667,996	2,727,675.42	340,959.43	3,068,634.85	1,599,361.45	65.74%
Other Costs	55	-	-	-	55.30	0.00%
TOTAL EXPENSES	9,410,560	5,732,364.41	716,545.55	6,448,909.96	2,961,650.03	68.53%
NET SURPLUS/(DEFICIT)	198,175	(210,598.91)	(26,326.11)	(236,925.02)	435,100.12	66.59%

Fresno Economic Opportunities Commission 2022 TRANSIT SYSTEMS VARIANCE REPORT

Jan - Sept 2022 Variance Report 75%	2022 Budget	Jan - Aug Actuals	Sept Est	Jan - Sept Est	Remaining Budget	Percentage Used 70%
REVENUES AND SUPPORT						
Grant Revenue	2,412,717	2,288,125.59	286,015.70	2,574,141.29	(161,424.29)	106.69%
Fee for Service Revenue	3,191,636	1,738,415.29	217,301.91	1,955,717.20	1,235,918.91	61.28%
Other Program Revenue	1,482,603	461,368.67	57,671.08	519,039.75	963,562.78	35.01%
TOTAL REVENUES AND SUPPORT	7,086,956	4,487,909.55	560,988.69	5,048,898.24	2,038,057.40	71.24%
EXPENSES						
Personnel Costs	4,428,350	2,384,971.51	298,121.44	2,683,092.95	1,745,257.06	60.59%
Contract Services	379,590	616,319.99	77,040.00	693,359.99	(313,770.01)	182.66%
Facility Costs	110,016	94,824.80	11,853.10	106,677.90	3,337.74	96.97%
Total Travel, Mileage, & Vehicle Costs	868,156	771,209.37	96,401.17	867,610.54	545.04	99.94%
Equipment Costs	31,698	21,021.74	2,627.72	23,649.46	8,048.73	74.61%
Office Expense	109,350	95,359.80	11,919.98	107,279.78	2,070.02	98.11%
Insurance Expense	239,638	141,527.73	17,690.97	159,218.70	80,419.23	66.44%
Program Supplies & Client Costs	587,886	13,259.76	1,657.47	14,917.23	572,969.20	2.54%
Other Costs	-	644.20	80.53	724.73	(724.73)	0.00%
TOTAL EXPENSES	6,754,684	4,139,138.90	517,392.36	4,656,531.26	2,098,152.28	68.94%
NET SURPLUS/(DEFICIT)	332,272	348,770.65	43,596.33	392,366.98	(60,094.88)	70.09%