



Finance Committee Meeting

February 8, 2023 at 5:00 p.m.

Fresno EOC Board Room

1920 Mariposa Street, Suite 310

Fresno, CA, 93721



FINANCE COMMITTEE MEETING AGENDA

FEBRUARY 8, 2023 AT 5:00 PM

1. CALL TO ORDER

2. ROLL CALL

A. Monthly Attendance Record 3

3. APPROVAL OF OCTOBER 12, 2022 MINUTES Approve

A. October 12, 2022 Finance Committee Minutes 4

4. COMMITTEE CHARTER Approve

A. Finance Committee Charter 7

5. 2023 FINANCE COMMITTEE MEETING SCHEDULE Approve

A. Finance Committee Meeting Schedule 12

6. FINANCIAL REPORTS Approve

A. Financial Report 14

7. WEATHERIZATION SUB-CONTRACTOR SELECTION Approve

A. Weatherization Sub-Contractor Selection 32

8. HEALTH INSURANCE REPORT Information

A. Health Insurance Report 34

9. NON-COMPETITIVE PROCUREMENT Information

A. Non-Competitive Procurements 36

10. PUBLIC COMMENTS

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

11. ADJOURNMENT



Finance Committee Meeting Monthly Attendance Record

Alena Pacheco
Alysia Bonner
Charles Garabedian
Itzi Robles
James Martinez
Linda Hayes
Zina Brown-Jenkins

January	8-Feb	March	April	May	June	July	August	Sept.	Oct.	Nov.	Dec.	Attended
												0/11
												0/11
												0/11
												0/11
												0/11
												0/11
												0/11

O-Present X-Absent

**FINANCE COMMITTEE MEETING
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 (Committee Chair)		Jim Rodriguez
Alysia Bonner	✓	Steve Warnes
James Martinez	✓	Aaron Foster
Linda Hayes	✓	Jay Zapata
Zina Brown- Jenkins	✓	Michelle Tutunjian
Itzi Robles		Thomas Dulin
Alena Pacheco	✓	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

Nays: 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 in-kind 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

Nays: 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.

Public comment: None heard.

Motion by: Bonner **Second by:** Brown-Jenkins

Ayes: Bonner, Brown-Jenkins, Pacheco, Martinez, Hayes

Nays: 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 presented the health insurance report. 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



FINANCE COMMITTEE MEETING

Date: February 8, 2023	Program: Finance
Agenda Item #: 4	Director: Jay Zapata
Subject: Finance Committee Charter	Officer: Emilia Reyes

Recommended Action

Staff recommends Committee review and approval for full Board consideration of the Finance Committee Charter.

Background

Article X Committees of the Agency's Bylaws establishes the Finance Committee as a standing committee within the organization. The bylaws define the composition of this committee and a brief overview of its responsibilities. The Finance Committee Charter provides an opportunity to expand upon this narrative and to document the policies and procedures specific to this committee.

The Finance Committee Charter was previously approved in February 2020 but is being brought back to the Committee for review by the currently appointed committee members. The Charter has been updated to reflect the change in meeting date/time from noon to 5 p.m. on page 3 within MEETINGS Section 1:Frequency.

Fiscal Impact

None

Conclusion

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



FRESNO ECONOMIC OPPORTUNITIES COMMISSION

FINANCE COMMITTEE CHARTER

MODIFIED ~~FEBRUARY 2020~~ FEBRUARY 2023

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FRESNO EOC FINANCE COMMITTEE CHARTER

INTRODUCTION

The Finance Committee was established to ensure that the agency's finances are sound and that the fiscal management practices employed are compliant with applicable law. The Committee reviews the agency budget and financials, providing comments and direction for full board consideration.

PURPOSE

The purpose of the Finance Committee is to assist the board in keeping with its fiduciary duty by reviewing and recommending action on all financial aspects of the Agency to the Board.

MEMBERSHIP

The Finance Committee shall be composed of the Treasurer, who shall be its Chair, and four (4) other Commissioners appointed by the Board Chair, with at least one from each tripartite sector.

QUORUM

A quorum for any meeting of the Committee, enabling it to act on items on the agenda, shall consist of 50 percent of that Committee. ~~Any Board member's participation in any meeting via electronic means shall comply with the Brown Act's limitations on technological conferences, as may be modified by Executive Order. Participation in a meeting through the use of conference telephone or electronic video screen communication~~ pursuant to Article VIII of the Corporation's Bylaws constitutes presence at that meeting. Should a meeting not meet quorum requirements or lose the quorum at some point during the meeting, the meeting may proceed with informational items however no action, other than adjournment, may be taken.

SCOPE

To act on behalf of Fresno EOC's Board of Commissioners in fulfilling its financial responsibilities to:

- A. advise the CEO in the preparation and administration of the operating budget;
- B. oversee the administration, collection, and disbursement of the financial resources of the corporation;
- C. advise the Board with respect to significant financial decisions; and
- D. have such other powers and perform such other duties as the Board may specify from time to time.

RESPONSIBILITIES AND DUTIES

While the Chief Executive Officer (CEO) is the primary contact for this Committee, the Committee shall be given full access to the Agency's programs, directors and officers, and personnel as necessary to carry out these responsibilities. The CEO may delegate his/her responsibility of staffing the Committee at his/her discretion.

Responsibilities and duties of this Committee will include, but not be limited to, the following areas:

- A. Oversight of the corporation's financial management practices, subject to the direction and control of the Board.
- B. Review of the budget and financial statements prepared and judgments made in connection with the preparation of the financial statements.
- C. Evaluate complex, material, or unusual financial transactions.
- D. Examine reports received as a result of external financial monitoring visits, reviews, or audits performed by various external funding agencies including any noted areas of deficiency, significant findings, and/or recommendations. Such reports may be reviewed along with management's responses to the report.
- E. Approve updates to the corporation's written accounting policies and procedures for compliance with legislation, regulation, and best practices.
- F. Report regularly to the Board of Commissioners about Committee activities and issues that may arise with respect to the corporation's financial statements, the corporation's budget, the corporation's available financial resources, and the corporation's financial practices.
- G. Periodically review and assess the adequacy of this Committee charter, requesting Board approval for proposed changes, and ensure appropriate disclosure as may be required by law or regulation.
- H. Perform other activities related to this charter as requested by the Board of Directors.
- I. The Committee may carry out additional functions and adopt additional policies and procedures as may be appropriate in light of changing business, legislative, regulatory, or legal conditions.

MEETINGS

Meetings are open to all commissioners and shall generally be attended by program officers and directors to introduce or respond to agenda items, or general questions and comments Committee members may have. Only those members appointed to the Committee are permitted to vote on agenda items.

Section 1: Frequency

The Finance Committee shall meet monthly on the second Wednesday of the month at ~~noon-5 p.m.~~ to provide sufficient time for meeting minutes to be prepared and presented each month to the Board of Commissioners. In the event that the second Wednesday of the month is a Holiday recognized by the Agency, the meeting will be moved to an alternate date. Meetings during the months of July and August shall be held at the discretion of the Committee Chairperson. The Committee Chair shall have authority to convene additional meetings, as circumstances require, and to reschedule meetings allowing for sufficient notice period. Meetings will be held without restrictions or time constraints.

Section 2: Agenda

The Committee Chairperson will approve the agenda for the Committee's meetings and any member may suggest items for consideration. Written materials will be provided to the Committee ~~as far in advance of meeting as practicable, 72 hours before the Committee Meeting per Brown Act Rules.~~

Section 3: Minutes

The Committee shall keep a record of its actions and proceedings, and when required by the Board, shall make a report of those actions and proceedings to the Board.

Minutes of each committee meeting will be prepared. The Treasurer as the Committee Chair, or his/her representative, will present the minutes to the Board of Commissioners for approval.



FINANCE COMMITTEE MEETING

Date: February 8, 2023	Program: Finance
Agenda Item #: 5	Director: Jay Zapata
Subject: 2023 Finance Committee Meeting Schedule	Officer: Emilia Reyes

Recommended Action

Staff recommends Committee discussion and approval for full Board consideration the 2023 Finance Committee Meeting Schedule.

Background


As stated in the Finance Committee Charter, the committee shall meet monthly on the second Wednesday of the month at 5:00p.m. Meetings during the months of July and August shall be held at the discretion of the Committee Chairperson.

Finance Committee	
Month	Meeting Date
January	No Meeting
February	Wednesday, February 8, 2023
March	Wednesday, March 8, 2023
April	Wednesday, April 12, 2023
May	Wednesday, May 10, 2023
June	Wednesday, June 14, 2023
July	❖ Wednesday, July 12, 2023
August	❖ Wednesday, August 9, 2023
September	Wednesday, September 13, 2023
October	Wednesday, October 11, 2023
November	Wednesday, November 8, 2023
December	*Wednesday, December 6, 2023

**First Wednesday of the month*

❖ *Discretion of the Committee Chairperson*

All meetings will be held in person with the option for Committee members to call in and be counted towards quorum and vote so long as they notify Commission staff more than 72 hours prior to meetings, they post the agenda at the location that they are



participating and a quorum of Commissioners are present at the main meeting location. The remote location must be ADA compliant and the address be included on the cover of that meeting's agenda. Commissioners may call in without posting at their location but they will not be counted towards quorum or be able to vote.

Fiscal Impact

None.

Conclusion

If approved by the Committee, this item will move forward for full Board consideration at the February Board Meeting.



FINANCE COMMITTEE MEETING

Date: February 8, 2023	Program: Finance
Agenda Item #: 6	Director: Jay Zapata
Subject: Financial Reports	Officer: Emilia Reyes

Recommended Action

Staff recommends Committee approval for full Board consideration of the interim consolidated financial statements as of Year-to-Date October and November 2022 as well as approval of the financial status report for the Head Start 0-5 program as of Year-to-Date October and November 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 October 31, 2022, the Agency had preliminary revenue of \$114.5 million, including \$29.6 million of in-kind contributions, and net operating loss of \$777,350. In comparison, the Agency had revenue of \$107.7 million including in-kind of \$25.8 million as of the corresponding period of the preceding year.

As of November 30, 2022, the Agency had preliminary revenue of \$122 million, including \$32 million of in-kind contributions, and net operating loss of \$986,269. This deficit increased by \$208,919 from the prior month. In comparison, the Agency had revenue of \$113 million including in-kind of \$25.8 million as of the corresponding period of the preceding year.

- (B) Head Start 0-5 Financial Status Report as of Year-to-Date October 31, 2022.
Head Start 0-5 Financial Status Report as of Year-to-Date November 30, 2022.
This also represented in the following percentages.

Program Area	% of budget	Notes
Head Start – Basic	70%	Personnel is underspent due to unfilled positions
Head Start – Training & Technical Assistance (T&TA)	28%	Training planned for later this year

Program Area	% of budget	Notes
Duration	10%	\$149,222 spent year-to-date activity recorded.
Early Head Start – Basic	48%	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 February Board of Commissioners Meeting.

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

	A	B	A - B	C	D	B - D
	BUDGET JAN - DEC 2022	ACTUAL October 2022	BUDGET BALANCE REMAINING	ACTUAL JAN - DEC 2021	ACTUAL October 2021	ACTUAL 2022 vs 2021 Differences
REVENUES AND SUPPORT						
GRANT REVENUE	\$ 89,274,925	\$ 64,172,697 72%	\$ 25,102,228	75,775,853	\$ 61,172,044	3,000,653
GRANT REVENUE - LENDING CAPITAL	-	-	-	0	-	-
CHARGES FOR SERVICES	19,602,250	16,467,653 84%	3,134,597	19,289,932	16,703,735	(236,082)
OTHER PROGRAM REVENUE	2,854,250	2,836,534 99%	17,716	2,646,283	2,242,117	594,417
CONTRIBUTIONS	371,450	147,536 40%	223,914	473,779	280,923	(133,387)
MISCELLANEOUS INCOME	414,350	223,574 54%	190,776	467,114	377,265	(153,691)
INTEREST & INVESTMENT INCOME	82,650	30,741 37%	51,909	91,840	78,374	(47,633)
AFFILIATE INTEREST INCOME	1,400,100	729,548 52%	670,552	1,114,397	800,565	(71,017)
RENTAL INCOME	330,650	310,038 94%	20,612	392,181	248,324	61,714
TOTAL CASH REVENUE	\$ 114,330,625	\$ 84,918,321 74%	\$ 29,412,304	\$ 100,251,379	\$ 81,903,347	3,014,974
IN KIND REVENUE	\$ 39,041,040	\$ 29,618,071 76%	\$ 9,422,969	30,398,113	\$ 25,873,401	3,744,670
TOTAL REVENUE & SUPPORT	153,371,665	114,536,392 75%	38,835,273	130,649,492	107,776,748	6,759,644
EXPENDITURES						
PERSONNEL COSTS	\$ 69,972,550	\$ 52,788,771 75%	\$17,183,779	61,148,294	\$ 48,685,084	4,103,687
ADMIN SERVICES	7,040,225	5,182,109 74%	1,858,116	5,456,405	4,432,922	749,187
PROFESSIONAL SERVICES - AUDIT	0	0 0%	0	45,995	36,242	(36,242)
CONTRACT SERVICES	11,240,600	7,231,018 64%	4,009,582	7,769,507	11,175,340	(3,944,322)
FACILITY COSTS	6,093,175	4,969,845 82%	1,123,330	5,214,789	4,153,547	816,298
TRAVEL, MILEAGE, VEHICLE COSTS	1,772,345	2,626,847 148%	(854,502)	2,037,010	1,426,030	1,200,816
EQUIPMENT COSTS	946,775	1,448,467 153%	(501,692)	3,296,566	1,084,903	363,564
DEPRECIATION - AGENCY FUNDED	250,000	176,166 70%	73,834	249,442	201,527	(25,361)
OFFICE EXPENSE	3,129,400	2,702,671 86%	426,729	2,777,036	2,155,270	547,401
INSURANCE	755,250	685,926 91%	69,324	766,989	572,094	113,832
PROGRAM SUPPLIES & CLIENT COSTS	10,905,750	6,871,761 63%	4,033,989	8,566,603	6,776,199	95,562
INTEREST EXPENSE	267,900	301,503 113%	(33,603)	309,116	207,564	93,939
OTHER COSTS	994,600	540,585 54%	454,015	349,447	173,406	367,179
TOTAL CASH EXPENDITURES	\$ 113,368,570	\$ 85,525,669 75%	\$ 27,842,901	97,987,199	\$ 81,080,127	4,445,541
IN KIND EXPENSES	\$ 39,041,040	\$ 29,618,071 76%	\$ 9,422,969	\$ 30,398,113	\$ 25,873,401	3,744,670
TOTAL EXPENDITURES	152,409,610	115,143,740 76%	37,265,870	128,385,312	106,953,529	8,190,211
OPERATING SURPLUS (DEFICIT)	\$ 962,055	\$ (607,348)	\$ 1,569,403	\$ 2,264,180	\$ 823,219	(1,430,567)
OTHER INCOME / EXPENSE						
TRANSIT GRANT ASSET DEPRECIATION		169,987	(169,987)	251,972	205,126	(35,139)
NET SURPLUS (DEFICIT)	\$ 962,055	(\$777,335)	1,739,390	\$ 2,012,208	\$ 618,094	(1,395,429)

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

	2022	2021	Differences
ASSETS			
CASH & INVESTMENTS	\$ 20,077,617	\$ 20,077,617	\$ -
ACCOUNTS RECEIVABLE	15,827,682	12,117,345	3,710,337
PREPAIDS/DEPOSITS	320,682	316,182	4,500
INVENTORIES	343,608	343,608	0
PROPERTY, PLANT & EQUIPMENT	12,453,231	12,453,231	0
NOTES RECEIVABLE (net)	16,711,099	16,711,099	0
TOTAL ASSETS	\$ 65,733,919	\$ 62,019,081	\$ 3,714,837
LIABILITIES			
ACCOUNTS PAYABLE	\$ 3,988,197	\$ 2,921,106	\$ 1,067,091
ACCRUED PAYROLL LIABILITIES	4,636,577	4,636,577	0
DEFERRED REVENUE	2,597,726	2,597,726	0
NOTES PAYABLE	16,981,404	16,981,404	0
HEALTH INSURANCE RESERVE	5,260,107	5,095,927	164,180
OTHER LIABILITIES	3,735,805	3,735,805	0
TOTAL LIABILITIES	\$ 37,199,816	\$ 35,968,544	\$ 1,231,271
FUND BALANCE			
CURRENT OPERATING EARNINGS (YTD)	\$ (607,348)	\$ 823,219	\$ (1,430,567)
UNRESTRICTED NET ASSETS	19,780,273	15,881,581	3,898,693
REVOLVING LOAN FUND	556,268	556,268	0
INVESTMENT IN GENERAL FIXED ASSETS	8,789,468	8,789,468	0
TOTAL FUND BALANCE	\$ 28,518,663	\$ 26,050,537	\$ 2,468,126
TOTAL LIABILITIES AND FUND BALANCE	\$ 65,718,479	\$ 62,019,081	\$ 3,699,398

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

	A	B	A - B	C	D	B - D
	BUDGET JAN - DEC 2022	ACTUAL November 2022	BUDGET BALANCE REMAINING	ACTUAL JAN - DEC 2021	ACTUAL November 2021	ACTUAL 2022 vs 2021 Differences
REVENUES AND SUPPORT						
GRANT REVENUE	\$ 89,274,925	\$ 69,018,779 77%	\$ 20,256,146	75,775,853	\$ 66,395,580	2,623,199
GRANT REVENUE - LENDING CAPITAL	-	-	-	0	-	-
CHARGES FOR SERVICES	19,602,250	16,667,653 85%	2,934,597	19,289,932	16,706,745	(39,091)
OTHER PROGRAM REVENUE	2,854,250	2,836,534 99%	17,716	2,646,283	2,242,117	594,417
CONTRIBUTIONS	371,450	147,536 40%	223,914	473,779	280,923	(133,387)
MISCELLANEOUS INCOME	414,350	233,806 56%	180,544	467,114	381,196	(147,390)
INTEREST & INVESTMENT INCOME	82,650	30,741 37%	51,909	91,840	78,374	(47,633)
AFFILIATE INTEREST INCOME	1,400,100	729,548 52%	670,552	1,114,397	800,565	(71,017)
RENTAL INCOME	330,650	310,038 94%	20,612	392,181	248,324	61,714
TOTAL CASH REVENUE	\$ 114,330,625	\$ 89,974,635 79%	\$ 24,355,990	\$ 100,251,379	\$ 87,133,824	2,840,811
IN KIND REVENUE	\$ 39,041,040	\$ 32,053,251 82%	\$ 6,987,789	30,398,113	\$ 25,873,401	6,179,850
TOTAL REVENUE & SUPPORT	153,371,665	122,027,886 80%	31,343,779	130,649,492	113,007,225	9,020,661
EXPENDITURES						
PERSONNEL COSTS	\$ 69,972,550	\$ 56,013,273 80%	\$13,959,277	61,148,294	\$ 54,613,930	1,399,343
ADMIN SERVICES	7,040,225	5,477,949 78%	1,562,276	5,456,405	4,432,922	1,045,027
PROFESSIONAL SERVICES - AUDIT	0	0 0%	0	45,995	36,242	(36,242)
CONTRACT SERVICES	11,240,600	7,899,018 70%	3,341,582	7,769,507	7,758,437	140,581
FACILITY COSTS	6,093,175	5,558,362 91%	534,813	5,214,789	5,361,747	196,615
TRAVEL, MILEAGE, VEHICLE COSTS	1,772,345	2,658,496 150%	(886,151)	2,037,010	1,426,030	1,232,466
EQUIPMENT COSTS	946,775	1,461,540 154%	(514,765)	3,296,566	1,084,903	376,637
DEPRECIATION - AGENCY FUNDED	250,000	177,166 71%	72,834	249,442	201,527	(24,361)
OFFICE EXPENSE	3,129,400	2,756,339 88%	373,061	2,777,036	2,755,270	1,069
INSURANCE	755,250	665,926 88%	89,324	766,989	572,094	93,832
PROGRAM SUPPLIES & CLIENT COSTS	10,905,750	7,321,761 67%	3,583,989	8,566,603	7,416,199	(94,438)
INTEREST EXPENSE	267,900	286,503 107%	(18,603)	309,116	207,564	78,939
OTHER COSTS	994,600	525,585 53%	469,015	349,447	173,406	352,179
TOTAL CASH EXPENDITURES	\$ 113,368,570	\$ 90,801,917 80%	\$ 22,566,653	97,987,199	\$ 86,040,271	4,761,646
IN KIND EXPENSES	\$ 39,041,040	\$ 32,053,251 82%	\$ 6,987,789	\$ 30,398,113	\$ 25,873,401	6,179,850
TOTAL EXPENDITURES	152,409,610	122,855,168 81%	29,554,442	128,385,312	111,913,672	10,941,496
OPERATING SURPLUS (DEFICIT)	\$ 962,055	\$ (827,282)	\$ 1,789,337	\$ 2,264,180	\$ 1,093,553	(1,920,835)
OTHER INCOME / EXPENSE						
TRANSIT GRANT ASSET DEPRECIATION		158,987	(158,987)	251,972	845,126	(686,139)
NET SURPLUS (DEFICIT)	\$ 962,055	(\$986,269)	1,948,324	\$ 2,012,208	\$ 248,427	(1,234,697)

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

	2022	2021	Differences
ASSETS			
CASH & INVESTMENTS	\$ 21,587,656	\$ 18,303,083	\$ 3,284,574
ACCOUNTS RECEIVABLE	14,145,885	12,400,635	1,745,250
PREPAIDS/DEPOSITS	325,688	299,734	25,954
INVENTORIES	353,290	152,198	201,092
PROPERTY, PLANT & EQUIPMENT	11,457,231	13,567,083	(2,109,853)
NOTES RECEIVABLE (net)	16,292,659	16,942,973	(650,314)
TOTAL ASSETS	\$ 64,162,410	\$ 61,665,706	\$ 2,496,704
LIABILITIES			
ACCOUNTS PAYABLE	\$ 4,411,464	\$ 2,454,298	\$ 1,957,166
ACCRUED PAYROLL LIABILITIES	5,242,825	2,515,545	2,727,280
DEFERRED REVENUE	3,246,384	2,343,108	903,276
NOTES PAYABLE	15,857,271	15,940,595	(83,324)
HEALTH INSURANCE RESERVE	5,380,890	4,297,369	1,083,521
OTHER LIABILITIES	3,735,805	3,735,805	0
TOTAL LIABILITIES	\$ 37,874,640	\$ 31,286,721	\$ 6,587,919
FUND BALANCE			
CURRENT OPERATING EARNINGS (YTD)	\$ (827,282)	\$ 1,093,553	\$ (1,920,835)
UNRESTRICTED NET ASSETS	17,768,764	19,202,157	(1,433,393)
REVOLVING LOAN FUND	556,268	556,268	0
INVESTMENT IN GENERAL FIXED ASSETS	8,789,468	9,527,007	(737,539)
TOTAL FUND BALANCE	\$ 26,287,218	\$ 30,378,986	\$ (4,091,767)
TOTAL LIABILITIES AND FUND BALANCE	\$ 64,161,858	\$ 61,665,706	\$ 2,496,153

Fresno County Economic Opportunities Commission

Income Statement

		HS Basic 01/01/2022- 10/31/2022	HS T&TA 01/01/2022- 10/31/2022	HS Duration Start-Up 01/01/2022- 10/31/2022	EHS Basic 01/01/2022- 10/31/2022	EHS T&TA 01/01/2022- 10/31/2022	TOTAL 01/01/2022- 10/31/2022
Revenue							
01-4125	BILLING INCOME - HHS	\$27,699,400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$27,699,400.00
01-4140	BILLING INCOME - USDA	\$775,170.74	\$0.00	\$0.00	\$36,439.25	\$0.00	\$811,609.99
01-4205	ADMIN INCOME	\$0.00	\$0.00	\$0.00	\$0.00	\$49.65	\$49.65
01-4600	INTEREST INCOME	\$84.78	\$0.00	\$0.00	\$0.00	\$0.00	\$84.78
Total		\$28,474,655.52	\$0.00	\$0.00	\$36,439.25	\$49.65	\$28,511,144.42
Expenses							
Salaries							
01-5010	SALARIES	\$11,964,554.61	\$0.00	\$31,057.85	\$1,673,796.85	\$0.00	\$13,669,409.31
01-5015	VACATION EXPENSE	\$915,379.50	\$0.00	\$2,703.80	\$126,641.76	\$0.00	\$1,044,725.06
01-5075	SALARIES CLEARING	(\$166,154.77)	\$0.00	\$0.00	\$784.60	\$0.00	(\$165,370.17)
Total Salaries		\$12,713,779.34	\$0.00	\$33,761.65	\$1,801,223.21	\$0.00	\$14,548,764.20
Fringe Benefits							
01-5025	F.I.C.A. EMPLOYER	\$741,137.19	\$0.00	\$2,026.52	\$104,018.59	\$0.00	\$847,182.30
01-5030	MEDICARE TAX - EMPLOYER	\$173,324.69	\$0.00	\$474.19	\$24,326.35	\$0.00	\$198,125.23
01-5035	PAYROLL TAXES - STATE	\$176,397.47	\$0.00	\$421.95	\$24,815.45	\$0.00	\$201,634.87
01-5040	HEALTH INSURANCE	\$3,045,227.73	\$0.00	\$5,040.00	\$324,673.26	\$0.00	\$3,374,940.99
01-5045	LIFE INSURANCE	\$49,177.31	\$0.00	\$172.00	\$5,896.48	\$0.00	\$55,245.79
01-5050	WORKERS COMPENSATION	\$609,704.46	\$0.00	\$200.98	\$80,330.14	\$0.00	\$690,235.58
01-5055	PENSION PLAN	\$545,113.01	\$0.00	\$1,658.97	\$65,475.65	\$0.00	\$612,247.63
01-5080	PAYROLL TAXES CLEARING	(\$11,231.56)	\$0.00	\$0.00	\$54.35	\$0.00	(\$11,177.21)
01-5085	BENEFITS CLEARING	(\$30,237.36)	\$0.00	\$0.00	\$175.26	\$0.00	(\$30,062.10)
Total Fringe		\$5,298,612.94	\$0.00	\$9,994.61	\$629,765.53	\$0.00	\$5,938,373.08
Equipment							
01-5415	EQUIPMENT UNDER \$5000	\$249,185.49	\$0.00	\$0.00	\$1,186.52	\$0.00	\$250,372.01
01-5450	EQUIPMENT OVER \$5000	\$0.00	\$0.00	\$2,500.00	\$0.00	\$0.00	\$2,500.00
Total Equipment		\$249,185.49	\$0.00	\$2,500.00	\$1,186.52	\$0.00	\$252,872.01
Supplies							
01-5520	COMPUTER SUPPLIES	\$39,070.92	\$0.00	\$0.00	\$5.12	\$0.00	\$39,076.04
01-5535	OFFICE SUPPLIES	\$43,132.96	\$0.00	\$0.00	\$5,318.72	\$0.00	\$48,451.68
01-5537	OFFICE SUPPLIES, FURNITURE	\$138.85	\$0.00	\$0.00	\$3,253.99	\$0.00	\$3,392.84
01-5539	SUPPLIES - PERSONAL PROTECTIVE EQU	\$33,048.62	\$0.00	\$0.00	\$8,238.65	\$0.00	\$41,287.27
01-5707	CLASSROOM FURNITURE	\$12,120.40	\$0.00	\$4,714.89	\$36,295.93	\$0.00	\$53,131.22
01-5741	PARENT LENDING LIBRARY	\$1,687.09	\$0.00	\$0.00	\$0.00	\$0.00	\$1,687.09
01-5760	PROGRAM SUPPLIES - KITCHEN	\$7,453.98	\$0.00	\$0.00	\$2,410.90	\$0.00	\$9,864.88
01-5766	PROGRAM SUPPLIES - CLASSROOM	\$74,135.04	\$0.00	\$0.00	\$16,874.60	\$0.00	\$91,009.64
01-5768	PROGRAM SUPPLIES - FOOD DISPOSABI	\$91,378.13	\$0.00	\$0.00	\$799.92	\$0.00	\$92,178.05
01-5769	PROGRAM SUPPLIES - DISPOSABLES	\$2,924.11	\$0.00	\$0.00	\$14,719.59	\$0.00	\$17,643.70
01-5772	PROGRAM SUPPLIES - JANITORIAL	\$63,148.88	\$0.00	\$0.00	\$3,841.10	\$0.00	\$66,989.98
01-5774	PROGRAM SUPPLIES - MEDICAL	\$11,909.16	\$0.00	\$0.00	\$509.91	\$0.00	\$12,419.07
01-5776	PROGRAM SUPPLIES - PERSONAL ARTIC	\$7.64	\$0.00	\$0.00	\$0.00	\$0.00	\$7.64

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		HS Basic 01/01/2022- 10/31/2022	HS T&TA 01/01/2022- 10/31/2022	HS Duration Start-Up 01/01/2022- 10/31/2022	EHS Basic 01/01/2022- 10/31/2022	EHS T&TA 01/01/2022- 10/31/2022	TOTAL 01/01/2022- 10/31/2022
01-5812	STAFF TRAINING SUPPLIES	\$1,147.42	\$0.00	\$0.00	\$41.94	\$0.00	\$1,189.36
01-5814	PARENT TRAINING SUPPLIES	\$757.12	\$0.00	\$0.00	\$44.12	\$0.00	\$801.24
Total Supplies		\$382,060.32	\$0.00	\$4,714.89	\$92,354.49	\$0.00	\$479,129.70
Contractual							
01-5109	CONTRACT SERVICES - INSTRUCTIONAL	\$1,056.05	\$0.00	\$0.00	\$0.00	\$0.00	\$1,056.05
01-5111	CONTRACT SERVICES - FACILITY REPAIR	\$142,235.89	\$0.00	\$86,399.17	\$94,998.58	\$0.00	\$323,633.64
01-5175	PROFESSIONAL SERVICES - DENTAL	\$85.00	\$0.00	\$0.00	\$0.00	\$0.00	\$85.00
01-5195	PROFESSIONAL SERVICES - MEDICAL	\$5,216.71	\$0.00	\$0.00	\$0.00	\$0.00	\$5,216.71
01-5205	JANITORIAL SERVICES	\$484,059.88	\$0.00	\$0.00	\$68,685.12	\$0.00	\$552,745.00
01-5220	PEST CONTROL SERVICES	\$16,539.28	\$0.00	\$0.00	\$1,130.47	\$0.00	\$17,669.75
01-5260	SECURITY SERVICES	\$47,294.99	\$0.00	\$1,565.90	\$9,784.98	\$0.00	\$58,645.87
01-5285	YARD MAINTENANCE	\$120,925.18	\$0.00	\$500.00	\$9,136.18	\$0.00	\$130,561.36
01-5425	LEASED - RENTAL OFFICE EQUIPMENT	\$1,624.17	\$0.00	\$0.00	\$180.48	\$0.00	\$1,804.65
01-5435	LEASED - COPIERS	\$67,541.12	\$0.00	\$0.00	\$7,991.35	\$0.00	\$75,532.47
01-5761	LINENS / LAUNDRY	\$10,877.13	\$0.00	\$0.00	\$439.51	\$0.00	\$11,316.64
01-5793	CHILD CARE	\$28,193.76	\$0.00	\$0.00	\$0.00	\$0.00	\$28,193.76
01-5825	TRANSLATION	\$3,312.50	\$0.00	\$0.00	\$0.00	\$0.00	\$3,312.50
Total Contractual		\$928,961.66	\$0.00	\$88,465.07	\$192,346.67	\$0.00	\$1,209,773.40
Other - Food							
01-5115	CONTRACT SERVICES - MEALS	\$1,322,457.54	\$0.00	\$0.00	\$57,331.33	\$0.00	\$1,379,788.87
01-5116	CONTRACT SERVICES - MEALS THIRD PA	\$26,082.61	\$0.00	\$0.00	\$0.00	\$0.00	\$26,082.61
01-5120	CONTRACT SERVICES - MEALS DELIVERY	\$252,676.87	\$0.00	\$0.00	\$0.00	\$0.00	\$252,676.87
01-5515	BOTTLED WATER	\$2,469.09	\$0.00	\$0.00	\$143.73	\$0.00	\$2,612.82
01-5722	FOOD - OTHER	(\$47.28)	\$0.00	\$0.00	\$0.00	\$0.00	(\$47.28)
01-5724	FOOD - SNACKS	\$61,191.31	\$0.00	\$0.00	\$13,125.55	\$0.00	\$74,316.86
01-5725	FOOD - SNACK BAR	\$110.00	\$0.00	\$0.00	\$0.00	\$0.00	\$110.00
01-5777	PROGRAM SUPPLIES - NUTRITION / MEI	\$754.44	\$0.00	\$0.00	\$1,653.00	\$0.00	\$2,407.44
Total Other - Food		\$1,665,694.58	\$0.00	\$0.00	\$72,253.61	\$0.00	\$1,737,948.19
Other Transportation							
01-5135	CONTRACT SERVICES - TRANSPORTATIC	\$346,076.37	\$0.00	\$0.00	\$0.00	\$0.00	\$346,076.37
01-5315	FUEL - OIL & GAS	\$20,907.55	\$0.00	\$0.00	\$7,359.35	\$0.00	\$28,266.90
01-5325	LEASED - AUTOMOBILE/TRUCK	\$227.60	\$0.00	\$0.00	\$25.29	\$0.00	\$252.89
01-5350	REPAIRS & MAINTENANCE - VEHICLES	\$108,043.90	\$0.00	\$0.00	\$0.00	\$0.00	\$108,043.90
01-5352	REPAIRS & MAINTENENCE - MAINTENAI	\$0.00	\$0.00	\$0.00	\$37.32	\$0.00	\$37.32
01-5605	INSURANCE - AUTO	\$7,977.94	\$0.00	\$0.00	\$1,033.72	\$0.00	\$9,011.66
Total Other Transportation		\$483,233.36	\$0.00	\$0.00	\$8,455.68	\$0.00	\$491,689.04
Other - Mileage							
01-5330	MILEAGE	\$78,182.22	\$0.00	\$144.16	\$22,422.67	\$0.00	\$100,749.05
Total Other - Mileage		\$78,182.22	\$0.00	\$144.16	\$22,422.67	\$0.00	\$100,749.05
Other Field Trip							

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01-5310	FIELD TRIPS	\$3,909.08	\$0.00	\$0.00	\$32.16	\$0.00	\$3,941.24
Total Other Field Trip		\$3,909.08	\$0.00	\$0.00	\$32.16	\$0.00	\$3,941.24
Other Space							
01-5240	RENTAL - OFFICE	\$2,514.50	\$0.00	\$0.00	\$0.00	\$0.00	\$2,514.50
01-5250	RENTAL - STORAGE	\$9,691.24	\$0.00	\$0.00	\$1,640.75	\$0.00	\$11,331.99
01-5788	SPACE - OTHER	\$460,292.36	\$0.00	\$0.00	\$42,130.80	\$0.00	\$502,423.16
Total Other Space		\$472,498.10	\$0.00	\$0.00	\$43,771.55	\$0.00	\$516,269.65
Other Utilities/Telephone/Internet							
01-5270	UTILITIES - GAS / ELECTRIC	\$333,042.78	\$0.00	\$0.00	\$43,122.47	\$0.00	\$376,165.25
01-5280	WATER/SEWER/GARBAGE	\$136,188.51	\$0.00	\$241.30	\$12,827.87	\$0.00	\$149,257.68
01-5570	TELEPHONE	\$545,344.44	\$0.00	\$0.00	\$20,911.31	\$0.00	\$566,255.75
01-5571	TELEPHONE - CELLULAR	\$23,465.36	\$0.00	\$0.00	\$5,815.22	\$0.00	\$29,280.58
01-5576	e-Rate	(\$294,930.48)	\$0.00	\$0.00	\$0.00	\$0.00	(\$294,930.48)
01-5578	INTERNET	\$5,545.16	\$0.00	\$0.00	\$815.13	\$0.00	\$6,360.29
Total Other Utilities		\$748,655.77	\$0.00	\$241.30	\$83,492.00	\$0.00	\$832,389.07
Other Advertising/Printing							
01-5525	COPIES & REPRODUCTION EXPENSE	\$868.31	\$0.00	\$0.00	\$0.00	\$0.00	\$868.31
01-5555	PRINTING	\$862.64	\$0.00	\$0.00	\$1,316.39	\$0.00	\$2,179.03
Total Other Printing / Copies		\$1,730.95	\$0.00	\$0.00	\$1,316.39	\$0.00	\$3,047.34
Other R&M Building							
01-5210	LICENSING FEES	\$16,692.00	\$0.00	\$0.00	\$1,452.00	\$0.00	\$18,144.00
01-5215	OFFICE RECONFIGURATION	\$1,475.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,475.00
01-5235	RENOVATIONS	\$547.97	\$0.00	\$0.00	\$0.00	\$0.00	\$547.97
01-5255	REPAIRS / MAINTENANCE - BUILDING	\$56,341.83	\$0.00	\$0.00	\$7,032.97	\$0.00	\$63,374.80
01-5286	YARD MAINTENANCE - LCC	\$10,800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,800.00
01-5445	PLAYGROUND APPARATUS	\$1,587.33	\$0.00	\$0.00	\$5,093.63	\$0.00	\$6,680.96
01-5704	BUILDING MATERIALS	\$116,225.83	\$0.00	\$0.00	\$20,452.70	\$0.00	\$136,678.53
01-5730	LICENSES - PREMISE	\$68.00	\$0.00	\$0.00	\$0.00	\$0.00	\$68.00
Total Other R&M Building		\$203,737.96	\$0.00	\$0.00	\$34,031.30	\$0.00	\$237,769.26
Other R&M Equipment							
01-5455	REPAIRS & MAINTENANCE - COMPUTEF	\$992.37	\$0.00	\$0.00	\$0.00	\$0.00	\$992.37
01-5457	REPAIRS & MAINTENANCE - EQUIPMEN	\$1,586.34	\$0.00	\$0.00	\$0.98	\$0.00	\$1,587.32
01-5522	SOFTWARE LICENSES	\$63,311.59	\$42,151.89	\$0.00	\$499.37	\$9,252.85	\$115,215.70
Total Other R&M Equipment		\$65,890.30	\$42,151.89	\$0.00	\$500.35	\$9,252.85	\$117,795.39
Insurance							
01-5620	INSURANCE - GENERAL LIABILITY	\$70,165.98	\$0.00	\$0.00	\$9,693.64	\$0.00	\$79,859.62
01-5621	INSURANCE - CYBER LIABILITY	\$3,542.88	\$0.00	\$0.00	\$538.16	\$0.00	\$4,081.04
01-5625	INSURANCE - MAL PRACTICE	\$1,974.30	\$0.00	\$0.00	\$0.00	\$0.00	\$1,974.30
01-5630	INSURANCE - EXCESS LIABILITY	\$15,430.54	\$0.00	\$0.00	\$2,272.58	\$0.00	\$17,703.12

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01-5635	INSURANCE - PROPERTY	\$56,109.71	\$0.00	\$0.00	\$10,348.46	\$0.00	\$66,458.17
Total Insurance		\$147,223.41	\$0.00	\$0.00	\$22,852.84	\$0.00	\$170,076.25
Parent Involvement/CWPC							
01-5748	PARENT ENGAGEMENT - SUPPLIES	\$4,901.85	\$0.00	\$0.00	\$82.39	\$0.00	\$4,984.24
01-5750	CWPC - BABYSITTING	\$990.00	\$0.00	\$0.00	\$195.00	\$0.00	\$1,185.00
01-5752	CWPC - MILEAGE	\$763.74	\$0.00	\$0.00	\$124.67	\$0.00	\$888.41
01-5756	CWPC - SUPPLIES	\$1,955.10	\$0.00	\$0.00	\$730.65	\$0.00	\$2,685.75
Total Parent Involvement		\$8,610.69	\$0.00	\$0.00	\$1,132.71	\$0.00	\$9,743.40
Staff Training							
01-5016	CPR TRAINING	\$0.00	\$3,671.00	\$0.00	\$0.00	\$0.00	\$3,671.00
01-5792	STAFF TRAINING	\$685.61	\$74,235.49	\$0.00	\$2,415.60	\$11,014.43	\$88,351.13
Total Staff Training		\$685.61	\$77,906.49	\$0.00	\$2,415.60	\$11,014.43	\$92,022.13
Parent Training							
01-5738	NUTRITION EDUCATION	\$0.00	\$795.00	\$0.00	\$0.00	\$0.00	\$795.00
Total Parent Training		\$0.00	\$795.00	\$0.00	\$0.00	\$0.00	\$795.00
Other							
01-5125	CONTRACT SERVICES - OTHER	\$3,335.04	\$0.00	\$0.00	\$436.78	\$0.00	\$3,771.82
01-5143	CONTRACT SERVICES - PHYSICALS	\$2,850.00	\$0.00	\$0.00	\$300.00	\$0.00	\$3,150.00
01-5145	FIRST AID (INCLUDES WORKERS COMP)	\$947.00	\$0.00	\$0.00	\$0.00	\$0.00	\$947.00
01-5165	PROFESSIONAL SERVICES - COMPUTER	\$17,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,200.00
01-5170	PROFESSIONAL SERVICES - CONSULTING	\$474,494.61	\$0.00	\$0.00	\$12,600.00	\$0.00	\$487,094.61
01-5230	PROPERTY TAXES	\$474.91	\$0.00	\$0.00	\$474.92	\$0.00	\$949.83
01-5237	REPAIR/MAINTENANCE-SPECIAL	(\$5,936.76)	\$0.00	\$0.00	\$111.14	\$0.00	(\$5,825.62)
01-5405	DEPRECIATION EXPENSE	\$65,244.16	\$0.00	\$0.00	\$10,576.48	\$0.00	\$75,820.64
01-5476	EXPANSION BUILDING PROJECTS	\$0.00	\$0.00	\$4,000.00	\$0.00	\$0.00	\$4,000.00
01-5512	SUBSCRIPTION EXPENSE	\$1,759.30	\$0.00	\$0.00	\$199.90	\$0.00	\$1,959.20
01-5545	PETTY CASH EXPENSE	\$202.05	\$0.00	\$0.00	\$0.00	\$0.00	\$202.05
01-5550	POSTAGE/EXPRESS MAIL	\$5,089.47	\$0.00	\$0.00	\$1,161.15	\$0.00	\$6,250.62
01-5560	SUPPLIES - OTHER	\$435.08	\$0.00	\$0.00	\$0.00	\$0.00	\$435.08
01-5701	ADVERTISEMENT - OTHER	\$10,314.90	\$0.00	\$0.00	\$216.00	\$0.00	\$10,530.90
01-5708	CONFERENCE FEES (NON - TRAVEL)	\$350.00	\$0.00	\$0.00	\$0.00	\$0.00	\$350.00
01-5716	DUES - ORGANIZATIONS	\$5,829.96	\$0.00	\$0.00	\$1,232.82	\$0.00	\$7,062.78
01-5720	FINGERPRINTING / BACKGROUND CHECKS	\$728.00	\$0.00	\$0.00	\$546.00	\$0.00	\$1,274.00
01-5721	RECRUITMENT	\$15,770.03	\$0.00	\$0.00	\$3,113.85	\$0.00	\$18,883.88
01-5729	GED / ALTERNATIVE EDUCATIONS SUPPORT	\$3,100.16	\$0.00	\$0.00	\$680.54	\$0.00	\$3,780.70
01-5732	MEETING COSTS - INTERNAL	\$1,483.05	\$0.00	\$0.00	\$325.54	\$0.00	\$1,808.59
01-5733	EMPLOYEE APPRECIATION	\$280.63	\$0.00	\$0.00	\$14.99	\$0.00	\$295.62
01-5757	PROGRAM - MISCELLANEOUS	\$170.11	\$0.00	\$0.00	\$0.00	\$0.00	\$170.11
01-5758	PROGRAM SUPPLIES - BOOKS & PUBLICATIONS	\$521.02	\$0.00	\$0.00	\$0.00	\$0.00	\$521.02
01-5764	PROGRAM SUPPLIES - ARTS & CRAFTS	\$994.26	\$0.00	\$0.00	\$21.67	\$0.00	\$1,015.93
01-5770	PROGRAM SUPPLIES - HOUSEHOLD	\$0.00	\$0.00	\$0.00	\$382.35	\$0.00	\$382.35

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		01/01/2022-	01/01/2022-	Start-Up	01/01/2022-	01/01/2022-	01/01/2022-
		10/31/2022	10/31/2022	01/01/2022-	10/31/2022	10/31/2022	10/31/2022
01-5778	PROGRAM SUPPLIES - RAW FOOD	\$240.00	\$0.00	\$0.00	\$0.00	\$0.00	\$240.00
01-5780	PROGRAM SUPPLIES - RECREATION	\$36.13	\$0.00	\$0.00	\$0.00	\$0.00	\$36.13
01-5782	PROGRAM SUPPLIES - TOOLS	\$345.21	\$0.00	\$0.00	\$83.32	\$0.00	\$428.53
01-5810	TRAINING OTHER	\$9.70	\$1,021.90	\$0.00	\$0.00	\$85.00	\$1,116.60
01-5922	EMPLOYEE EVENT	\$1,802.67	\$0.00	\$0.00	\$395.74	\$0.00	\$2,198.41
01-5930	OTHER COSTS	\$68.00	\$0.00	\$0.00	\$0.00	\$0.00	\$68.00
Total Other		\$608,138.69	\$1,021.90	\$4,000.00	\$32,873.19	\$85.00	\$646,118.78
Admin (Indirect)							
01-5144	ADMIN SERVICES	\$2,067,503.12	\$7,160.89	\$0.00	\$251,183.84	\$1,015.90	\$2,326,863.75
Total Admin (Indirect)		\$2,067,503.12	\$7,160.89	\$0.00	\$251,183.84	\$1,015.90	\$2,326,863.75
Total Expenditures		\$26,128,293.59	\$129,036.17	\$143,821.68	\$3,293,610.31	\$21,368.18	\$29,716,129.93

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		HS Basic 01/01/2022- 10/31/2022	HS T&TA 01/01/2022- 10/31/2022	HS Duration Start-Up 01/01/2022- 10/31/2022	EHS Basic 01/01/2022- 10/31/2022	EHS T&TA 01/01/2022- 10/31/2022	TOTAL 01/01/2022- 10/31/2022
In-Kind Revenue							
01-6110	IN-KIND REVENUE	\$3,462,930.49	\$0.00	\$0.00	\$1,236,207.75	\$0.00	\$4,699,138.24
Total In-Kind Revenue		\$3,462,930.49	\$0.00	\$0.00	\$1,236,207.75	\$0.00	\$4,699,138.24
In-Kind Expenses							
01-6210	IN-KIND CONSULTANT	(\$196,890.26)	\$0.00	\$0.00	\$0.00	\$0.00	(\$196,890.26)
01-6215	IN-KIND LABOR	(\$1,304,005.36)	\$0.00	\$0.00	(\$944,291.01)	\$0.00	(\$2,248,296.37)
01-6265	IN-KIND FRINGE	(\$460,363.06)	\$0.00	\$0.00	(\$291,657.13)	\$0.00	(\$752,020.19)
01-6270	IN-KIND GROUND MAINTENANCE	(\$6,000.00)	\$0.00	\$0.00	\$0.00	\$0.00	(\$6,000.00)
01-6305	IN-KIND OTHER	(\$506,182.32)	\$0.00	\$0.00	\$0.00	\$0.00	(\$506,182.32)
01-6345	IN-KIND SPACE	(\$770,384.64)	\$0.00	\$0.00	\$0.00	\$0.00	(\$770,384.64)
01-6355	IN-KIND SUPPLIES	(\$187,890.12)	\$0.00	\$0.00	(\$259.61)	\$0.00	(\$188,149.73)
01-6375	IN-KIND TRANSPORTATION	(\$1,524.00)	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,524.00)
01-6379	IN-KIND - TELEPHONE DISCOUNT (eRate)	(\$27,880.73)	\$0.00	\$0.00	\$0.00	\$0.00	(\$27,880.73)
01-6380	IN-KIND UTILITIES	(\$1,810.00)	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,810.00)
Total In-kind Expenses		\$3,462,930.49	\$0.00	\$0.00	\$1,236,207.75	\$0.00	\$4,699,138.24
BEGINNING FUND BALANCE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEFICIT)		\$2,346,361.93	(\$129,036.17)	(\$143,821.68)	(\$3,257,171.06)	(\$21,318.53)	(\$1,204,985.51)
ENDING FUND BALANCE		\$2,346,361.93	(\$129,036.17)	(\$143,821.68)	(\$3,257,171.06)	(\$21,318.53)	(\$1,204,985.51)

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		HS Basic 01/01/2022- 11/30/2022	HS T&TA 01/01/2022- 11/30/2022	HS Duration Start-Up 01/01/2022- 11/30/2022	EHS Basic 01/01/2022- 11/30/2022	EHS T&TA 01/01/2022- 11/30/2022	TOTAL 01/01/2022- 11/30/2022
Revenue							
01-4125	BILLING INCOME - HHS	\$30,222,100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,222,100.00
01-4140	BILLING INCOME - USDA	\$878,796.21	\$0.00	\$0.00	\$39,397.98	\$0.00	\$918,194.19
01-4205	ADMIN INCOME	\$0.00	\$0.00	\$0.00	\$0.00	\$49.65	\$49.65
01-4600	INTEREST INCOME	\$133.35	\$0.00	\$0.00	\$0.00	\$0.00	\$133.35
Total		\$31,101,029.56	\$0.00	\$0.00	\$39,397.98	\$49.65	\$31,140,477.19
Expenses							
Salaries							
01-5010	SALARIES	\$13,318,621.06	\$0.00	\$31,057.85	\$1,864,496.11	\$0.00	\$15,214,175.02
01-5015	VACATION EXPENSE	\$1,006,148.56	\$0.00	\$2,703.80	\$139,217.50	\$0.00	\$1,148,069.86
01-5075	SALARIES CLEARING	(\$166,154.77)	\$0.00	\$0.00	\$784.60	\$0.00	(\$165,370.17)
Total Salaries		\$14,158,614.85	\$0.00	\$33,761.65	\$2,004,498.21	\$0.00	\$16,196,874.71
Fringe Benefits							
01-5025	F.I.C.A. EMPLOYER	\$821,525.83	\$0.00	\$2,026.52	\$115,662.85	\$0.00	\$939,215.20
01-5030	MEDICARE TAX - EMPLOYER	\$192,125.26	\$0.00	\$474.19	\$27,049.62	\$0.00	\$219,649.07
01-5035	PAYROLL TAXES - STATE	\$178,375.92	\$0.00	\$421.95	\$25,628.85	\$0.00	\$204,426.72
01-5040	HEALTH INSURANCE	\$3,350,802.71	\$0.00	\$5,040.00	\$356,439.76	\$0.00	\$3,712,282.47
01-5045	LIFE INSURANCE	\$53,854.79	\$0.00	\$172.00	\$6,490.01	\$0.00	\$60,516.80
01-5050	WORKERS COMPENSATION	\$654,495.90	\$0.00	\$200.98	\$83,824.10	\$0.00	\$738,520.98
01-5055	PENSION PLAN	\$605,290.88	\$0.00	\$1,658.97	\$72,465.05	\$0.00	\$679,414.90
01-5080	PAYROLL TAXES CLEARING	(\$11,231.56)	\$0.00	\$0.00	\$54.35	\$0.00	(\$11,177.21)
01-5085	BENEFITS CLEARING	(\$30,237.36)	\$0.00	\$0.00	\$175.26	\$0.00	(\$30,062.10)
Total Fringe		\$5,815,002.37	\$0.00	\$9,994.61	\$687,789.85	\$0.00	\$6,512,786.83
Equipment							
01-5415	EQUIPMENT UNDER \$5000	\$249,185.49	\$0.00	\$0.00	\$1,186.52	\$0.00	\$250,372.01
01-5450	EQUIPMENT OVER \$5000	\$0.00	\$0.00	\$2,500.00	\$0.00	\$0.00	\$2,500.00
Total Equipment		\$249,185.49	\$0.00	\$2,500.00	\$1,186.52	\$0.00	\$252,872.01
Supplies							
01-5520	COMPUTER SUPPLIES	\$39,070.92	\$0.00	\$0.00	\$5.12	\$0.00	\$39,076.04
01-5535	OFFICE SUPPLIES	\$48,270.01	\$0.00	\$0.00	\$6,257.29	\$0.00	\$54,527.30
01-5537	OFFICE SUPPLIES, FURNITURE	\$138.85	\$0.00	\$0.00	\$3,253.99	\$0.00	\$3,392.84
01-5539	SUPPLIES - PERSONAL PROTECTIVE EQU	\$33,048.62	\$0.00	\$0.00	\$8,238.65	\$0.00	\$41,287.27
01-5707	CLASSROOM FURNITURE	\$33,664.06	\$0.00	\$4,714.89	\$37,744.44	\$0.00	\$76,123.39
01-5741	PARENT LENDING LIBRARY	\$1,687.09	\$0.00	\$0.00	\$0.00	\$0.00	\$1,687.09
01-5760	PROGRAM SUPPLIES - KITCHEN	\$7,769.85	\$0.00	\$0.00	\$2,410.90	\$0.00	\$10,180.75
01-5766	PROGRAM SUPPLIES - CLASSROOM	\$93,521.88	\$0.00	(\$176.78)	\$19,265.60	\$0.00	\$112,610.70
01-5768	PROGRAM SUPPLIES - FOOD DISPOSABI	\$97,930.96	\$0.00	\$0.00	\$799.92	\$0.00	\$98,730.88
01-5769	PROGRAM SUPPLIES - DISPOSABLES	\$2,929.83	\$0.00	\$0.00	\$15,016.87	\$0.00	\$17,946.70
01-5772	PROGRAM SUPPLIES - JANITORIAL	\$76,826.85	\$0.00	\$0.00	\$3,993.48	\$0.00	\$80,820.33
01-5774	PROGRAM SUPPLIES - MEDICAL	\$11,909.16	\$0.00	\$0.00	\$509.91	\$0.00	\$12,419.07
01-5776	PROGRAM SUPPLIES - PERSONAL ARTIC	\$7.64	\$0.00	\$0.00	\$0.00	\$0.00	\$7.64

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01-5812	STAFF TRAINING SUPPLIES	\$1,147.42	\$0.00	\$0.00	\$41.94	\$0.00	\$1,189.36
01-5814	PARENT TRAINING SUPPLIES	\$757.12	\$0.00	\$0.00	\$44.12	\$0.00	\$801.24
Total Supplies		\$448,680.26	\$0.00	\$4,538.11	\$97,582.23	\$0.00	\$550,800.60
Contractual							
01-5109	CONTRACT SERVICES - INSTRUCTIONAL	\$1,056.05	\$0.00	\$0.00	\$0.00	\$0.00	\$1,056.05
01-5111	CONTRACT SERVICES - FACILITY REPAIR	\$164,547.52	\$0.00	\$86,641.17	\$100,168.57	\$0.00	\$351,357.26
01-5175	PROFESSIONAL SERVICES - DENTAL	\$85.00	\$0.00	\$0.00	\$0.00	\$0.00	\$85.00
01-5195	PROFESSIONAL SERVICES - MEDICAL	\$5,216.71	\$0.00	\$0.00	\$0.00	\$0.00	\$5,216.71
01-5205	JANITORIAL SERVICES	\$535,057.12	\$0.00	\$0.00	\$73,249.32	\$0.00	\$608,306.44
01-5220	PEST CONTROL SERVICES	\$18,121.78	\$0.00	\$0.00	\$1,130.47	\$0.00	\$19,252.25
01-5260	SECURITY SERVICES	\$48,076.15	\$0.00	\$5,352.50	\$9,815.51	\$0.00	\$63,244.16
01-5285	YARD MAINTENANCE	\$131,436.18	\$0.00	\$500.00	\$9,864.18	\$0.00	\$141,800.36
01-5425	LEASED - RENTAL OFFICE EQUIPMENT	\$1,624.17	\$0.00	\$0.00	\$180.48	\$0.00	\$1,804.65
01-5435	LEASED - COPIERS	\$74,226.64	\$0.00	\$0.00	\$8,784.10	\$0.00	\$83,010.74
01-5761	LINENS / LAUNDRY	\$12,250.52	\$0.00	\$0.00	\$448.91	\$0.00	\$12,699.43
01-5793	CHILD CARE	\$58,471.66	\$0.00	\$0.00	\$5,625.20	\$0.00	\$64,096.86
01-5825	TRANSLATION	\$3,312.50	\$0.00	\$0.00	\$0.00	\$0.00	\$3,312.50
Total Contractual		\$1,053,482.00	\$0.00	\$92,493.67	\$209,266.74	\$0.00	\$1,355,242.41
Other - Food							
01-5115	CONTRACT SERVICES - MEALS	\$1,518,707.93	\$0.00	\$0.00	\$62,893.54	\$0.00	\$1,581,601.47
01-5116	CONTRACT SERVICES - MEALS THIRD PA	\$26,082.61	\$0.00	\$0.00	\$0.00	\$0.00	\$26,082.61
01-5120	CONTRACT SERVICES - MEALS DELIVERY	\$274,511.38	\$0.00	\$0.00	\$0.00	\$0.00	\$274,511.38
01-5515	BOTTLED WATER	\$2,720.85	\$0.00	\$0.00	\$160.13	\$0.00	\$2,880.98
01-5722	FOOD - OTHER	(\$47.28)	\$0.00	\$0.00	\$0.00	\$0.00	(\$47.28)
01-5724	FOOD - SNACKS	\$68,809.09	\$0.00	\$0.00	\$14,396.06	\$0.00	\$83,205.15
01-5725	FOOD - SNACK BAR	\$110.00	\$0.00	\$0.00	\$0.00	\$0.00	\$110.00
01-5777	PROGRAM SUPPLIES - NUTRITION / MEI	\$794.86	\$0.00	\$0.00	\$2,139.30	\$0.00	\$2,934.16
Total Other - Food		\$1,891,689.44	\$0.00	\$0.00	\$79,589.03	\$0.00	\$1,971,278.47
Other Transportation							
01-5135	CONTRACT SERVICES - TRANSPORTATIC	\$365,376.46	\$0.00	\$0.00	\$0.00	\$0.00	\$365,376.46
01-5315	FUEL - OIL & GAS	\$23,453.45	\$0.00	\$0.00	\$7,489.00	\$0.00	\$30,942.45
01-5325	LEASED - AUTOMOBILE/TRUCK	\$227.60	\$0.00	\$0.00	\$25.29	\$0.00	\$252.89
01-5350	REPAIRS & MAINTENANCE - VEHICLES	\$114,727.93	\$0.00	\$0.00	\$0.00	\$0.00	\$114,727.93
01-5352	REPAIRS & MAINTENENCE - MAINTENAI	\$16.19	\$0.00	\$0.00	\$37.32	\$0.00	\$53.51
01-5605	INSURANCE - AUTO	\$8,909.99	\$0.00	\$0.00	\$1,139.60	\$0.00	\$10,049.59
Total Other Transportation		\$512,711.62	\$0.00	\$0.00	\$8,691.21	\$0.00	\$521,402.83
Other - Mileage							
01-5330	MILEAGE	\$86,596.62	\$0.00	\$144.16	\$24,962.43	\$0.00	\$111,703.21
Total Other - Mileage		\$86,596.62	\$0.00	\$144.16	\$24,962.43	\$0.00	\$111,703.21
Other Field Trip							

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01-5310	FIELD TRIPS	\$3,909.08	\$0.00	\$0.00	\$32.16	\$0.00	\$3,941.24
Total Other Field Trip		\$3,909.08	\$0.00	\$0.00	\$32.16	\$0.00	\$3,941.24
Other Space							
01-5240	RENTAL - OFFICE	\$2,765.95	\$0.00	\$0.00	\$0.00	\$0.00	\$2,765.95
01-5250	RENTAL - STORAGE	\$10,581.71	\$0.00	\$0.00	\$1,801.75	\$0.00	\$12,383.46
01-5788	SPACE - OTHER	\$504,199.64	\$0.00	\$0.00	\$46,343.78	\$0.00	\$550,543.42
Total Other Space		\$517,547.30	\$0.00	\$0.00	\$48,145.53	\$0.00	\$565,692.83
Other Utilities/Telephone/Internet							
01-5270	UTILITIES - GAS / ELECTRIC	\$338,969.88	\$0.00	\$0.00	\$43,855.56	\$0.00	\$382,825.44
01-5280	WATER/SEWER/GARBAGE	\$150,035.30	\$0.00	\$265.43	\$13,799.59	\$0.00	\$164,100.32
01-5570	TELEPHONE	\$576,014.74	\$0.00	\$0.00	\$22,597.59	\$0.00	\$598,612.33
01-5571	TELEPHONE - CELLULAR	\$25,285.51	\$0.00	\$0.00	\$6,361.68	\$0.00	\$31,647.19
01-5576	e-Rate	(\$294,930.53)	\$0.00	\$0.00	\$0.00	\$0.00	(\$294,930.53)
01-5578	INTERNET	\$7,278.35	\$0.00	\$0.00	\$930.08	\$0.00	\$8,208.43
Total Other Utilities		\$802,653.25	\$0.00	\$265.43	\$87,544.50	\$0.00	\$890,463.18
Other Advertising/Printing							
01-5060	ADVERTISEMENT - RECRUITMENT	\$97.72	\$0.00	\$0.00	\$21.46	\$0.00	\$119.18
01-5525	COPIES & REPRODUCTION EXPENSE	\$868.31	\$0.00	\$0.00	\$0.00	\$0.00	\$868.31
01-5555	PRINTING	\$862.64	\$0.00	\$0.00	\$1,316.39	\$0.00	\$2,179.03
Total Other Printing / Copies		\$1,828.67	\$0.00	\$0.00	\$1,337.85	\$0.00	\$3,166.52
Other R&M Building							
01-5210	LICENSING FEES	\$29,781.00	\$0.00	\$0.00	\$1,452.00	\$0.00	\$31,233.00
01-5215	OFFICE RECONFIGURATION	\$1,475.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,475.00
01-5235	RENOVATIONS	\$547.97	\$0.00	\$0.00	\$0.00	\$0.00	\$547.97
01-5255	REPAIRS / MAINTENANCE - BUILDING	\$56,648.51	\$0.00	\$0.00	\$7,032.97	\$0.00	\$63,681.48
01-5286	YARD MAINTENANCE - LCC	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,000.00
01-5445	PLAYGROUND APPARATUS	\$1,587.33	\$0.00	\$0.00	\$5,093.63	\$0.00	\$6,680.96
01-5704	BUILDING MATERIALS	\$128,959.30	\$0.00	\$0.00	\$22,563.17	\$0.00	\$151,522.47
01-5730	LICENSES - PREMISE	\$68.00	\$0.00	\$0.00	\$0.00	\$0.00	\$68.00
Total Other R&M Building		\$231,067.11	\$0.00	\$0.00	\$36,141.77	\$0.00	\$267,208.88
Other R&M Equipment							
01-5455	REPAIRS & MAINTENANCE - COMPUTEF	\$992.37	\$0.00	\$0.00	\$0.00	\$0.00	\$992.37
01-5457	REPAIRS & MAINTENANCE - EQUIPMEN	\$1,586.34	\$0.00	\$0.00	\$0.98	\$0.00	\$1,587.32
01-5522	SOFTWARE LICENSES	\$63,311.59	\$42,151.89	\$0.00	\$499.37	\$9,252.85	\$115,215.70
Total Other R&M Equipment		\$65,890.30	\$42,151.89	\$0.00	\$500.35	\$9,252.85	\$117,795.39
Insurance							
01-5620	INSURANCE - GENERAL LIABILITY	\$77,401.35	\$0.00	\$0.00	\$10,519.86	\$0.00	\$87,921.21
01-5621	INSURANCE - CYBER LIABILITY	\$3,868.28	\$0.00	\$0.00	\$576.03	\$0.00	\$4,444.31
01-5625	INSURANCE - MAL PRACTICE	\$2,174.01	\$0.00	\$0.00	\$0.00	\$0.00	\$2,174.01

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01-5630	INSURANCE - EXCESS LIABILITY	\$17,028.75	\$0.00	\$0.00	\$2,457.54	\$0.00	\$19,486.29
01-5635	INSURANCE - PROPERTY	\$60,740.87	\$0.00	\$0.00	\$10,871.61	\$0.00	\$71,612.48
Total Insurance		\$161,213.26	\$0.00	\$0.00	\$24,425.04	\$0.00	\$185,638.30
Parent Involvement/CWPC							
01-5748	PARENT ENGAGEMENT - SUPPLIES	\$6,663.27	\$0.00	\$0.00	\$82.39	\$0.00	\$6,745.66
01-5750	CWPC - BABYSITTING	\$1,432.05	\$0.00	\$0.00	\$299.84	\$0.00	\$1,731.89
01-5752	CWPC - MILEAGE	\$1,266.30	\$0.00	\$0.00	\$148.84	\$0.00	\$1,415.14
01-5756	CWPC - SUPPLIES	\$1,955.10	\$0.00	\$0.00	\$730.65	\$0.00	\$2,685.75
Total Parent Involvement		\$11,316.72	\$0.00	\$0.00	\$1,261.72	\$0.00	\$12,578.44
Staff Training							
01-5016	CPR TRAINING	\$0.00	\$4,791.00	\$0.00	\$0.00	\$0.00	\$4,791.00
01-5792	STAFF TRAINING	\$685.61	\$75,460.49	\$0.00	\$2,415.60	\$11,139.43	\$89,701.13
Total Staff Training		\$685.61	\$80,251.49	\$0.00	\$2,415.60	\$11,139.43	\$94,492.13
Parent Training							
01-5738	NUTRITION EDUCATION	\$0.00	\$795.00	\$0.00	\$0.00	\$0.00	\$795.00
Total Parent Training		\$0.00	\$795.00	\$0.00	\$0.00	\$0.00	\$795.00
Other							
01-5125	CONTRACT SERVICES - OTHER	\$3,335.04	\$0.00	\$0.00	\$436.78	\$0.00	\$3,771.82
01-5143	CONTRACT SERVICES - PHYSICALS	\$2,850.00	\$0.00	\$0.00	\$300.00	\$0.00	\$3,150.00
01-5145	FIRST AID (INCLUDES WORKERS COMP)	\$947.00	\$0.00	\$0.00	\$0.00	\$0.00	\$947.00
01-5165	PROFESSIONAL SERVICES - COMPUTER	\$17,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,200.00
01-5170	PROFESSIONAL SERVICES - CONSULTING	\$479,994.61	\$0.00	\$0.00	\$12,600.00	\$0.00	\$492,594.61
01-5230	PROPERTY TAXES	\$2,001.73	\$0.00	\$1,524.66	\$623.90	\$0.00	\$4,150.29
01-5237	REPAIR/MAINTENANCE-SPECIAL	\$40,621.02	\$0.00	\$0.00	\$111.14	\$0.00	\$40,732.16
01-5405	DEPRECIATION EXPENSE	\$65,244.16	\$0.00	\$0.00	\$10,576.48	\$0.00	\$75,820.64
01-5476	EXPANSION BUILDING PROJECTS	\$0.00	\$0.00	\$4,000.00	\$0.00	\$0.00	\$4,000.00
01-5512	SUBSCRIPTION EXPENSE	\$2,179.30	\$0.00	\$0.00	\$199.90	\$0.00	\$2,379.20
01-5545	PETTY CASH EXPENSE	\$202.05	\$0.00	\$0.00	\$0.00	\$0.00	\$202.05
01-5550	POSTAGE/EXPRESS MAIL	\$5,108.52	\$0.00	\$0.00	\$1,161.15	\$0.00	\$6,269.67
01-5560	SUPPLIES - OTHER	\$435.08	\$0.00	\$0.00	\$0.00	\$0.00	\$435.08
01-5701	ADVERTISEMENT - OTHER	\$10,314.90	\$0.00	\$0.00	\$216.00	\$0.00	\$10,530.90
01-5708	CONFERENCE FEES (NON - TRAVEL)	\$350.00	\$0.00	\$0.00	\$0.00	\$0.00	\$350.00
01-5716	DUES - ORGANIZATIONS	\$5,829.96	\$0.00	\$0.00	\$1,232.82	\$0.00	\$7,062.78
01-5720	FINGERPRINTING / BACKGROUND CHECKS	\$2,184.00	\$0.00	\$0.00	\$546.00	\$0.00	\$2,730.00
01-5721	RECRUITMENT	\$16,363.77	\$0.00	\$0.00	\$3,244.20	\$0.00	\$19,607.97
01-5729	GED / ALTERNATIVE EDUCATIONS SUPP	\$4,276.45	\$0.00	\$0.00	\$938.75	\$0.00	\$5,215.20
01-5732	MEETING COSTS - INTERNAL	\$1,522.60	\$0.00	\$0.00	\$334.21	\$0.00	\$1,856.81
01-5733	EMPLOYEE APPRECIATION	\$280.63	\$0.00	\$0.00	\$14.99	\$0.00	\$295.62
01-5757	PROGRAM - MISCELLANEOUS	\$170.11	\$0.00	\$0.00	\$0.00	\$0.00	\$170.11
01-5758	PROGRAM SUPPLIES - BOOKS & PUBLIC	\$521.02	\$0.00	\$0.00	\$0.00	\$0.00	\$521.02
01-5764	PROGRAM SUPPLIES - ARTS & CRAFTS	\$994.26	\$0.00	\$0.00	\$21.67	\$0.00	\$1,015.93

Fresno County Economic Opportunities Commission

Income Statement

		HS Basic	HS T&TA	HS Duration	EHS Basic	EHS T&TA	TOTAL
		01/01/2022-	01/01/2022-	Start-Up	01/01/2022-	01/01/2022-	01/01/2022-
		11/30/2022	11/30/2022	01/01/2022-	11/30/2022	11/30/2022	11/30/2022
01-5770	PROGRAM SUPPLIES - HOUSEHOLD	\$0.00	\$0.00	\$0.00	\$382.35	\$0.00	\$382.35
01-5778	PROGRAM SUPPLIES - RAW FOOD	\$240.00	\$0.00	\$0.00	\$0.00	\$0.00	\$240.00
01-5780	PROGRAM SUPPLIES - RECREATION	\$36.13	\$0.00	\$0.00	\$0.00	\$0.00	\$36.13
01-5782	PROGRAM SUPPLIES - TOOLS	\$345.21	\$0.00	\$0.00	\$83.32	\$0.00	\$428.53
01-5810	TRAINING OTHER	\$9.70	\$1,111.75	\$0.00	\$0.00	\$170.00	\$1,291.45
01-5922	EMPLOYEE EVENT	\$1,802.67	\$0.00	\$0.00	\$395.74	\$0.00	\$2,198.41
01-5930	OTHER COSTS	\$68.00	\$0.00	\$0.00	\$0.00	\$0.00	\$68.00
Total Other		\$665,427.92	\$1,111.75	\$5,524.66	\$33,419.40	\$170.00	\$705,653.73
Admin (Indirect)							
01-5144	ADMIN SERVICES	\$2,293,548.16	\$7,315.22	\$0.00	\$280,120.00	\$1,006.60	\$2,581,989.98
Total Admin (Indirect)		\$2,293,548.16	\$7,315.22	\$0.00	\$280,120.00	\$1,006.60	\$2,581,989.98
Total Expenditures		\$28,971,050.03	\$131,625.35	\$149,222.29	\$3,628,910.14	\$21,568.88	\$32,902,376.69

Fresno County Economic Opportunities Commission

Income Statement

		HS Basic 01/01/2022- 11/30/2022	HS T&TA 01/01/2022- 11/30/2022	HS Duration Start-Up 01/01/2022- 11/30/2022	EHS Basic 01/01/2022- 11/30/2022	EHS T&TA 01/01/2022- 11/30/2022	TOTAL 01/01/2022- 11/30/2022
In-Kind Revenue							
01-6110	IN-KIND REVENUE	\$3,751,018.42	\$0.00	\$0.00	\$1,262,579.81	\$0.00	\$5,013,598.23
Total In-Kind Revenue		\$3,751,018.42	\$0.00	\$0.00	\$1,262,579.81	\$0.00	\$5,013,598.23
In-Kind Expenses							
01-6210	IN-KIND CONSULTANT	(\$196,950.26)	\$0.00	\$0.00	\$0.00	\$0.00	(\$196,950.26)
01-6215	IN-KIND LABOR	(\$1,467,590.47)	\$0.00	\$0.00	(\$964,439.83)	\$0.00	(\$2,432,030.30)
01-6265	IN-KIND FRINGE	(\$532,242.36)	\$0.00	\$0.00	(\$297,880.37)	\$0.00	(\$830,122.73)
01-6270	IN-KIND GROUND MAINTENANCE	(\$6,600.00)	\$0.00	\$0.00	\$0.00	\$0.00	(\$6,600.00)
01-6305	IN-KIND OTHER	(\$506,182.32)	\$0.00	\$0.00	\$0.00	\$0.00	(\$506,182.32)
01-6345	IN-KIND SPACE	(\$848,396.49)	\$0.00	\$0.00	\$0.00	\$0.00	(\$848,396.49)
01-6355	IN-KIND SUPPLIES	(\$189,541.52)	\$0.00	\$0.00	(\$259.61)	\$0.00	(\$189,801.13)
01-6375	IN-KIND TRANSPORTATION	(\$1,524.00)	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,524.00)
01-6380	IN-KIND UTILITIES	(\$1,991.00)	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,991.00)
Total In-kind Expenses		\$3,751,018.42	\$0.00	\$0.00	\$1,262,579.81	\$0.00	\$5,013,598.23
BEGINNING FUND BALANCE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEFICIT)		\$2,129,979.53	(\$131,625.35)	(\$149,222.29)	(\$3,589,512.16)	(\$21,519.23)	(\$1,761,899.50)
ENDING FUND BALANCE		\$2,129,979.53	(\$131,625.35)	(\$149,222.29)	(\$3,589,512.16)	(\$21,519.23)	(\$1,761,899.50)



FINANCE COMMITTEE MEETING

Date: February 8, 2023	Program: Energy Services
Agenda Item: 7	Director: Joseph Amader
Subject: Weatherization Sub-Contractor Selection	Officer: Michelle L. Tutunjian

Recommended Action

Staff recommends Committee approval for full Board Consideration of the Energy Services Low-Income Home Energy Assistance (LIHEAP) and Department of Energy (DOE) Weatherization Sub-Contractor selection recommendation to complete weatherization services for a 24-month period beginning March 1, 2023 with the following qualified licensed contractors:

- 1) Sundowner Insulation Company Inc. - Clovis, CA
- 2) Synergy Companies - Fresno, CA
- 3) Balanced Comfort, Fresno, CA
- 4) Proteus, Inc. - Visalia, CA New
- 5) Reliable Energy Management, Inc. - Bakersfield, CA

Background

On September 19, 2022, Fresno EOC published a formal Request for Proposal (RFP) public notice for the "SUBCONTRACTOR FOR LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM AND DEPARTMENT OF ENERGY WEATHERIZATION". The RFP procurement solicitation process resulted in five (5) responses received on October 17, 2022. Proposals were reviewed by the following panel: Energy Services Division Director, Energy Services Energy Manager/RME, Energy Services Administration and Operations Manager, Finance Director, and Procurement Director.

The selection panel review identified follow up questions for respondents. Energy Services staff prepared follow up questions/clarifications related to pricing, and confirmation of total price provided includes material, labor and all costs associated with installation to standard. During the review process, the Department of Community Services and Development (CSD) released a revised and updated Technical Reference Manual (TRM) with new measures added. The updated TRM and requests for pricing on new measures was included in follow up email correspondence to respondents. Energy Services will develop sub-contractor agreements based on per measure and time and material pricing. The sub-contractor agreement will not state a total contract value or minimum unit allocation. The unit assignment will be equally distributed based

on geography, specialty, and capacity for timely scheduling, installation completion turnaround and post-inspection verification.

The below table provides the sub-contractor recommendations for this project.

Sub-Contractor Name	Location	Estimated Contract Value
Sundowner Insulation Company Inc.	Clovis, CA	~ \$400,000*
Synergy Companies	Fresno, CA	~ \$400,000*
Balanced Comfort	Fresno, CA	~ \$400,000*
Proteus, Inc.	Visalia, CA	~ \$400,000*
Reliable Energy Management, Inc.	Bakersfield, CA	~ \$400,000*

The subcontractor allocation of units will be dependent on various factors including the amount of funding provided by CSD. As such, the amount of funding estimated above is considering all current open contract funding availability and will change as additional funding is awarded over the 24-month contract period.

The Board approved the following contracts which support the estimated funding proposed for the five subcontractors. Subcontracts will support the current 2022 DOE WAP Contract Number 22-C6004; 2022 LIHEAP Contract Number 22B-4008, and 2023 LIHEAP Contract Number 22B-5008.

Fiscal Impact

CSD LIHEAP and DOE Weatherization Assistance Program current contracts and future opportunities from additional funding requires additional weatherization sub-contractors. In order to ensure the increased number of units achieved and allocation of funding utilized completely without the additional sub-contractors, may reduce the ability of Fresno EOC as a Local Service Provider to continue award allocation for weatherization services.

Conclusion

Approval for sub-contractor agreement awards based on RFP selection panel recommendations provides continuity of services to vulnerable populations within Fresno County and provides additional sub-contractor resources to serve qualified clients in a timelier manner. In addition, Fresno EOC Energy Services' LIHEAP & DOE contracts require increased capacity given new funding opportunities for weatherization services in addition to current contract allocations, and as such, recommend accepting sub-contractor agreements for fulfilment of existing and future CSD contracts.



FINANCE COMMITTEE MEETING

Date: February 8, 2023	Program: Finance
Agenda Item #: 8	Director: Steven Warnes
Subject: Health Insurance Report	Officer: Emilia Reyes

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 November 30, 2022, the health insurance reserve is at \$5.4 million, which covers approximately 6.7 months of average expenditures. Contributions from programs and employees for 2022 total \$9,614,810 while the Fund paid out \$8,158,811 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.
- Effective January 2023: Restructured the wellness program to include more employees; replaced wellness discounted premium by an incentive program available to all employees. 5.5% increase in Employer premiums.

This table presents a sample of the monthly health insurance premium rates for 2023. Rates vary depending on the type of coverage tier selected; the PPO option is shown but a high-deductible option is available at a 40% lower cost to the employee.

	Agency	Employee	Total Premium
Employee Only	\$ 633	\$ 150	\$ 783
EE +Child(ren)	\$ 1,146	\$ 270	\$ 1,416
EE + Family	\$ 1,521	\$ 360	\$ 1,881
EE + Spouse	\$ 1,272	\$ 300	\$ 1,572

FRESNO EOC
HEALTH INSURANCE FUND REPORT
 THROUGH NOVEMBER 30, 2022

	2022											2021		2021		
	January	February	March	April	May	June	July	August	September	October	November	YTD totals	Mo. Avg.	YTD totals	Annual	Annual Mo.
	Jan-Nov	Prev 12 mos	Jan-Nov	Jan - Dec	Jan - Dec											
Beginning Fund Balance	3,924,890	4,628,549	4,921,576	5,025,400	5,040,451	4,870,760	4,911,301	4,684,771	4,899,710	4,975,104	5,260,105					
Income																
Agency Contributions	749,413	758,654	755,467	750,894	751,039	745,686	522,582	725,459	717,352	716,414	714,657	7,907,617	722,744	8,697,213	9,462,526	788,544
Additional Agency Contr.	-	-	-	-	-	-	-	-	-	-	-	0	0	139,391	139,391	11,616
Employee Contributions	272,264	183,405	184,139	91,630	136,132	106,527	141,380	166,295	82,973	174,007	168,441	1,707,193	156,559	1,706,588	1,878,108	156,509
Total Income	1,021,677	942,059	939,606	842,524	887,171	852,213	663,962	891,754	800,325	890,421	883,098	9,614,810	879,304	10,543,192	11,480,024	956,669
Expenses																
Health Claims Paid	45,828	261,032	452,022	424,469	754,547	404,660	494,840	354,358	354,439	282,334	460,180	4,288,709	504,767	6,867,878	8,636,378	719,698
Dental Claims Paid	48,572	48,419	46,036	52,864	42,132	39,150	51,459	33,964	41,392	43,776	40,590	488,354	43,461	617,961	651,135	54,261
Prescriptions Paid	63,172	164,239	159,985	183,076	89,710	218,405	175,165	129,343	173,449	132,377	154,976	1,643,897	156,574	1,654,259	1,889,246	157,437
Vision Claims Paid	2,294	7,225	5,496	7,785	6,957	6,833	6,648	5,422	3,863	6,806	3,794	63,123	6,674	103,015	119,983	9,999
Stop Loss Premiums	99,403	110,026	113,810	100,722	102,002	98,344	102,137	96,805	96,992	96,787	96,668	1,113,696	100,565	1,098,745	1,191,823	99,319
Stop Loss Claims	-	-	-	-	-	(14,586)	(659)	-	(1,836)	(14,136)	(50,460)	(81,677)	(67,166)	(869,182)	(1,593,495)	(132,791)
Life Insurance Premiums	12,739	12,709	12,687	12,731	12,648	12,639	11,870	12,441	12,316	12,220	12,399	137,399	12,481	142,155	154,529	12,877
Pinnacle	12,904	13,111	13,267	13,319	13,215	13,232	13,111	12,834	12,730	12,696	12,713	143,132	13,007	152,243	165,198	13,767
Blue Cross	13,637	13,790	13,906	13,944	13,829	13,848	13,714	13,426	13,292	13,292	13,292	149,970	13,604	156,631	169,907	14,159
Benefits Consultant	12,083	12,083	12,084	12,083	9,502	12,084	12,083	12,083	12,084	12,083	12,083	130,335	11,438	76,084	83,000	6,917
Employee Assist. Program	1,877	1,876	1,877	1,876	1,877	1,876	1,877	1,745	1,746	1,746	1,746	20,119	1,833	20,642	22,518	1,877
Preferred Chiropractors	889	899	906	909	901	903	894	875	866	866	866	9,774	889	10,515	11,406	951
TeleDoc	2,524	2,552	2,574	2,581	2,560	2,563	2,538	2,485	2,460	2,460	2,460	27,757	2,313	0	-	-
Other Expenses	2,096	1,071	1,132	1,114	6,982	1,721	1,065	1,034	1,138	2,113	1,007	20,473	1,940	36,935	39,742	3,312
ACA Fees	-	-	-	-	-	-	3,750	-	-	-	-	3,750	313	5,219	5,219	435
Total Expenses	318,018	649,032	835,782	827,473	1,056,862	811,672	890,492	676,815	724,931	605,420	762,314	8,158,811	802,692	10,073,100	11,546,589	962,216
Current Fund Activity (net)	703,659	293,027	103,824	15,051	(169,691)	40,541	(226,530)	214,939	75,394	285,001	120,784	1,455,999	76,612	470,092	(66,564)	(5,547)
Ending Fund Balance	4,628,549	4,921,576	5,025,400	5,040,451	4,870,760	4,911,301	4,684,771	4,899,710	4,975,104	5,260,105	5,380,889	5,380,889				
Enrollment																
Employee only-Traditional	248	250	252	254	254	254	247	243	241	241	240		250		279	
High-Deduct	84	78	80	81	78	83	84	79	80	81	79		76		53	
Family coverage-Traditional	344	353	353	353	350	348	347	340	335	335	338		349		395	
High-Deduct	34	37	40	39	39	37	37	38	37	36	36		36		32	
Dental coverage only	34	38	41	42	42	42	42	41	42	40	42		40		34	
Temp/On Call Plan	1	1	-	-	-	-	-	-	-	-	-		0		1	
Total employees enrolled	745	757	766	769	763	764	757	741	735	733	735		751		795	
Average contributions per employee	1,371	1,244	1,227	1,096	1,163	1,115	877	1,203	1,089	1,215	1,201		1,171		1,204	
Average expenses per employee	427	857	1,091	1,076	1,385	1,062	1,176	913	986	826	1,037		1,069		1,211	

Estimated # months funded: 6.7



FINANCE COMMITTEE MEETING

Date: February 8, 2023	Program: Finance
Agenda Item #: 9	Director: Chris Erwin
Subject: Non-Competitive Procurements	Officer: Emilia Reyes

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
	No Non-Competitive Purchases to report in this period		