



Finance Committee Meeting

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

Fresno EOC Board Room

1920 Mariposa Street, Suite 310

Fresno, CA, 93721

-Join By Zoom:

https://fresnoeoc.zoom.us/meeting/register/tZwpdumprjMoHdfxDn5MsJDDaLtlIk0_foq



FINANCE COMMITTEE MEETING AGENDA

MARCH 8, 2023 AT 5:00 PM

1. CALL TO ORDER

2. ROLL CALL

A. Monthly Attendance Record 3

3. APPROVAL OF FEBRUARY 8, 2023 MINUTES

A. February 8, 2023 Finance Committee Meeting Minutes Approve 4

4. FINANCIAL REPORTS

Approve

A. Agency Financial Statements – December 2022 7

B. Agency Financial Statements – January 2023 11

C. Head Start Financial Status Report – December 2022 13

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5. NON-COMPETITIVE PROCUREMENT

A. Non-Competitive Procurements Information 19

6. HEALTH INSURANCE REPORT

A. Health Insurance Report Information 20

7. AGENCY INVESTMENT REPORT

A. Agency Investment Report Information 24

8. PROGRAM VARIANCE REPORT

A. Program Variance Report Information 25

9. OTHER BUSINESS

The next meeting is scheduled on Wednesday, April 12, 2023 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



Finance Committee Meeting Monthly Attendance Record

Charles Garabedian
James Martinez
Zina Brown-Jenkins
Itzi Robles
Linda Hayes
Alena Pacheco
Rey Leon

January	8-Feb	March	April	May	June	July	August	Sept.	Oct.	Nov.	Dec.	Attended
	O											1/11
	X											0/11
	O											1/11
	X											0/11
	O											1/11
	O											1/11
	O											1/11

O-Present X-Absent

**FINANCE COMMITTEE MEETING
Wednesday February 8th, 2023
5:00PM
MINUTES**

1. CALL TO ORDER

Charles Garabedian, called the meeting to order at 5:30pm.

2. ROLL CALL

Roll was called and a quorum was established.

COMMITTEE MEMBERS	PRESENT	STAFF
Charles Garabedian (Committee Chair)	✓	Jay Zapata
Rey Leon	✓	Steve Warnes
James Martinez		Jack Lazzarini
Linda Hayes	✓	Karina Perez
Zina Brown- Jenkins	✓	Jennifer Tillman
Itzi Robles		Gilda Arreguin
Alena Pacheco	✓	Cesar Lucio

3. APPROVAL OF OCTOBER 12, 2022 MINUTES

A. October 12th 2022, Finance Committee Minutes

Public comment: None heard.

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

Ayes: Leon, Brown-Jenkins, Pacheco, Garabedian, Hayes

Nays: None heard

4. COMMITTEE CHARTER

A. Finance Committee Charter

Public comment: None heard.

Motion by: Garabedian **Second by:** Leon

Ayes: Leon, Brown-Jenkins, Pacheco, Garabedian, Hayes

Nays: None heard

5. 2023 FINANCE COMMITTEE MEETING SCHEDULE

The proposed dates and meeting time was discussed. A motion to 1) move the June 14th meeting to June 13th, 2) cancel the July 12th meeting, and 3) keep the meeting time at 5:00 pm was made. All other meetings for 2023 will be unchanged from the schedule.

Public comment: None heard.

Motion by: Leon **Second by:** Hayes

Ayes: Leon, Brown-Jenkins, Pacheco, Garabedian, Hayes

Nays: None heard

6. FINANCIAL REPORTS

A. Financial Reports

Jay Zapata, Director Of Finance, presented the Financial Reports. Staff recommends Committee approval for full Board consideration of the interim consolidated financial statements as of Year-to-Date October and November 2022. 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. As of November 30, 2022 The Agency had preliminary revenue of \$122.0 million, including \$32.0 million of in-kind contributions, and net operating loss of \$827,282.

B. Head Start Financial Status Reports

Jay Zapata, Director Of Finance, presented the financial status reports for the Head Start 0-5 program as of Year-to-Date October and November 2022.

Public comment: None heard.

Motion by: Leon **Second by:** Hayes

Ayes: Leon, Brown-Jenkins, Pacheco, Garabedian, Hayes

Nays: None heard

7. WEATHERIZATION SUB-CONTRACTOR SELECTION

Jay Zapata, Director Of Finance, and Gilda Arreguin, Director of LIHEAP, Went over Weatherization Sub-Contractor. 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 responses received on October 17, 2022. Proposals were reviewed by the following panel: Energy Services Administration and Operations Manager, Finance Director, and Procurement Director. The Board approved the following contracts which support the estimated funding proposed for the five subcontractors. Subcontracts will support the current 2022 DOC WAP Contract Number 22-C6004, 2022 LIHEAP Contract Number 22B-4008, and 2023 LIHEAP Contract Number 22B-5008.

Public comment: None heard.

Motion by: Hayes **Second by:** Pacheco

Ayes: Leon, Brown-Jenkins, Pacheco, Garabedian, Hayes

Nays: None heard

8. HEALTH INSURANCE REPORT

Steve Warnes, Assistant Finance Director, presented the health insurance fund report. 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. Staff expects there to be an increase in the activity in December as our claims processor pushes to get as many of the 2022 claims paid by the end of the year. EOC should receive reimbursements under our stop-loss policy during December as well.

Public comment: None heard

No action required.

9. NON-COMPETITIVE PROCUREMENT:

Public comment: None heard

No action required.

10. PUBLIC COMMENTS

Public comment: None heard

No action required.

11. ADJOURNMENT:

Garabedian adjourned meeting at 6:26pm

Respectfully Submitted,

Charles Garabedian
Committee Chair



FINANCE COMMITTEE MEETING

Date: March 8, 2023	Program: Finance
Agenda Item #: 4	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 December 2022 and January 2023 as well as approval of the financial status report for the Head Start 0-5 program as of Year-to-Date December 2022 and January 2023.

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 December 31, 2022, the Agency had preliminary revenue of \$145,540,628 million, including \$36 million of in-kind contributions, and net operating loss of \$1,305,797. In comparison, the Agency had revenue of \$136,584,046 million including in-kind of \$33.8 million as of the corresponding period of the preceding year.

As of January 31, 2023, the Agency had preliminary revenue of \$13,414,452 million, including \$433,218 of in-kind contributions, and net operating loss of \$326,143. In comparison, the Agency had revenue of \$10,685,940 million including in-kind of \$3 million as of the corresponding period of the preceding year.

- (B) Head Start 0-5 Financial Status Report as of Year-to-Date December 31, 2022.
Head Start 0-5 Financial Status Report as of Year-to-Date January 31, 2023.
This also represented in the following percentages.

Program Area	% of budget	Notes
Head Start – Basic	97%	Personnel is underspent due to unfilled positions
Head Start – Training & Technical Assistance (T&TA)	61%	Training planned for later this year

Program Area	% of budget	Notes
Duration	46%	
Early Head Start – Basic	54%	Personnel is underspent due to unfilled positions.
Early Head Start – T&TA	14%	Training planned for later this year

Conclusion

If approved by the Committee, this item will move forward for full Board consideration at the next board meeting.

FRESNO ECONOMIC OPPORTUNITIES COMMISSION
STATEMENT OF ACTIVITIES
For The Twelfth Month Period Ended December 31, 2022 and 2021

	A	B	A - B	C	D	B - D
	BUDGET JAN - DEC 2022	ACTUAL December 2022	BUDGET BALANCE REMAINING	ACTUAL JAN - DEC 2021	ACTUAL December 2021	ACTUAL 2022 vs 2021 Differences
REVENUES AND SUPPORT						
GRANT REVENUE	\$ 89,274,925	\$ 81,220,151 91%	\$ 8,054,774	75,689,718	\$ 75,689,718	5,530,433
GRANT REVENUE - LENDING CAPITAL	-	-	-	0	-	-
CHARGES FOR SERVICES	19,602,250	21,985,211 112%	(2,382,961)	20,442,869	20,442,869	1,542,342
OTHER PROGRAM REVENUE	2,854,250	3,493,296 122%	(639,046)	2,950,486	2,950,486	542,810
CONTRIBUTIONS	371,450	211,756 57%	159,694	472,079	472,079	(260,323)
MISCELLANEOUS INCOME	414,350	290,965 70%	123,385	1,327,735	1,327,735	(1,036,770)
INTEREST & INVESTMENT INCOME	82,650	52,779 64%	29,871	91,840	91,840	(39,061)
AFFILIATE INTEREST INCOME	1,400,100	1,026,023 73%	374,077	1,348,529	1,348,529	(322,505)
RENTAL INCOME	330,650	372,239 113%	(41,589)	392,181	392,181	(19,942)
TOTAL CASH REVENUE	\$ 114,330,625	\$ 108,652,421 95%	\$ 5,678,204	\$ 102,715,437	\$ 102,715,437	5,936,984
IN KIND REVENUE	\$ 39,041,040	\$ 36,888,206 94%	\$ 2,152,834	33,868,609	\$ 33,868,609	3,019,598
TOTAL REVENUE & SUPPORT	153,371,665	145,540,628 95%	7,831,037	136,584,046	136,584,046	8,956,582
EXPENDITURES						
PERSONNEL COSTS	\$ 69,972,550	\$ 66,088,956 94%	\$3,883,594	61,083,540	\$ 61,083,540	5,005,416
ADMIN SERVICES	7,040,225	6,619,968 94%	420,257	5,758,823	5,758,823	861,146
PROFESSIONAL SERVICES - AUDIT	0	0 0%	0	45,999	45,999	(45,999)
CONTRACT SERVICES	11,240,600	10,684,510 95%	556,090	9,084,528	9,084,528	1,599,982
FACILITY COSTS	6,093,175	6,056,566 99%	36,609	5,163,155	5,163,155	893,411
TRAVEL, MILEAGE, VEHICLE COSTS	1,772,345	3,066,069 173%	(1,293,724)	2,030,508	2,030,508	1,035,561
EQUIPMENT COSTS	946,775	1,991,206 210%	(1,044,431)	2,624,510	2,624,510	(633,303)
DEPRECIATION - AGENCY FUNDED	250,000	216,342 87%	33,659	252,365	252,365	(36,023)
OFFICE EXPENSE	3,129,400	3,369,014 108%	(239,614)	2,789,523	2,789,523	579,491
INSURANCE	755,250	817,622 108%	(62,372)	766,989	766,989	50,634
PROGRAM SUPPLIES & CLIENT COSTS	10,905,750	9,151,434 84%	1,754,316	9,704,403	9,704,403	(552,968)
INTEREST EXPENSE	267,900	435,746 163%	(167,846)	339,368	339,368	96,379
OTHER COSTS	994,600	1,284,133 129%	(289,533)	548,168	548,168	735,965
TOTAL CASH EXPENDITURES	\$ 113,368,570	\$ 109,781,566 97%	\$ 3,587,004	100,191,877	\$ 100,191,877	9,589,689
IN KIND EXPENSES	\$ 39,041,040	\$ 36,888,206 94%	\$ 2,152,834	\$ 33,868,609	\$ 33,868,609	3,019,598
TOTAL EXPENDITURES	152,409,610	146,669,772 96%	5,739,838	134,060,485	134,060,485	12,609,286
OPERATING SURPLUS (DEFICIT)	\$ 962,055	\$ (1,129,144)	\$ 2,091,199	\$ 2,523,561	\$ 2,523,561	(3,652,705)
OTHER INCOME / EXPENSE						
TRANSIT GRANT ASSET DEPRECIATION		176,652	(176,652)	258,414	258,414	(81,761)
NET SURPLUS (DEFICIT)	\$ 962,055	(\$1,305,797)	2,267,852	\$ 2,265,147	\$ 2,265,147	(3,570,943)

FRESNO ECONOMIC OPPORTUNITIES COMMISSION
STATEMENT OF FINANCIAL POSITION
As of December 31, 2022

	2022	2021	Differences
ASSETS			
CASH & INVESTMENTS	\$ 22,123,214	\$ 19,269,226	\$ 2,853,988
ACCOUNTS RECEIVABLE	18,863,051	18,946,484	(83,432)
PREPAIDS/DEPOSITS	430,046	384,422	45,623
INVENTORIES	355,001	148,200	206,800
PROPERTY, PLANT & EQUIPMENT	12,453,231	13,450,955	(997,725)
NOTES RECEIVABLE (net)	17,466,293	14,620,917	2,845,376
TOTAL ASSETS	\$ 71,690,835	\$ 66,820,205	\$ 4,870,630
LIABILITIES			
ACCOUNTS PAYABLE	\$ 5,342,885	\$ 7,262,476	\$ (1,919,592)
ACCRUED PAYROLL LIABILITIES	8,918,282	3,673,566	5,244,716
DEFERRED REVENUE	2,442,097	4,360,900	(1,918,804)
NOTES PAYABLE	15,077,967	13,375,851	1,702,116
HEALTH INSURANCE RESERVE	5,495,048	3,870,764	1,624,284
OTHER LIABILITIES	3,735,805	3,735,805	0
TOTAL LIABILITIES	\$ 41,012,083	\$ 36,279,363	\$ 4,732,721
FUND BALANCE			
CURRENT OPERATING EARNINGS (YTD)	\$ (1,129,144)	\$ 2,523,561	\$ (3,652,705)
UNRESTRICTED NET ASSETS	21,012,873	18,015,296	2,997,577
REVOLVING LOAN FUND	556,268	556,268	0
INVESTMENT IN GENERAL FIXED ASSETS	8,789,468	9,445,717	(656,249)
TOTAL FUND BALANCE	\$ 29,229,466	\$ 30,540,842	\$ (1,311,377)
TOTAL LIABILITIES AND FUND BALANCE	\$ 70,241,548	\$ 66,820,205	\$ 3,421,344

FRESNO ECONOMIC OPPORTUNITIES COMMISSION
STATEMENT OF ACTIVITIES
For The First Month Period Ended January 31, 2023 and 2022

	A	B	A - B	C	D	B - D
	BUDGET JAN - DEC 2022	ACTUAL January 2023	BUDGET BALANCE REMAINING	ACTUAL JAN - DEC 2022	ACTUAL January 2022	ACTUAL 2023 vs 2022 Differences
REVENUES AND SUPPORT						
GRANT REVENUE	\$ 89,274,925	\$ 11,180,923 13%	\$ 78,094,002	81,220,151	\$ 5,615,845	5,565,078
GRANT REVENUE - LENDING CAPITAL	-	-	-	0	-	-
CHARGES FOR SERVICES	19,602,250	1,231,995 6%	18,370,255	21,985,211	1,390,023	(158,028)
OTHER PROGRAM REVENUE	2,854,250	310,673 11%	2,543,577	3,493,296	392,900	(82,227)
CONTRIBUTIONS	371,450	11,567 3%	359,883	211,756	4,415	7,152
MISCELLANEOUS INCOME	414,350	20,272 5%	394,078	290,965	7,004	13,268
INTEREST & INVESTMENT INCOME	82,650	3,959 5%	78,691	52,779	953	3,006
AFFILIATE INTEREST INCOME	1,400,100	183,209 13%	1,216,891	1,026,023	10,609	172,600
RENTAL INCOME	330,650	38,636 12%	292,014	372,239	105,631	(66,995)
TOTAL CASH REVENUE	\$ 114,330,625	\$ 12,981,234 11%	\$ 101,349,391	\$ 108,652,421	\$ 7,527,380	5,453,854
IN KIND REVENUE	\$ 39,041,040	\$ 433,218 1%	\$ 38,607,822	36,888,206	\$ 3,158,560	(2,725,342)
TOTAL REVENUE & SUPPORT	153,371,665	13,414,452 9%	139,957,213	145,540,628	10,685,940	2,728,512
EXPENDITURES						
PERSONNEL COSTS	\$ 69,972,550	\$ 8,486,934 12%	\$61,485,616	66,088,956	\$ 4,873,659	3,613,275
ADMIN SERVICES	7,040,225	518,339 7%	6,521,886	6,619,968	278,826	239,513
PROFESSIONAL SERVICES - AUDIT	0	0 0%	0	0	3,936	(3,936)
CONTRACT SERVICES	11,240,600	1,088,009 10%	10,152,591	10,684,510	599,089	488,920
FACILITY COSTS	6,093,175	808,859 13%	5,284,316	6,056,566	467,842	341,017
TRAVEL, MILEAGE, VEHICLE COSTS	1,772,345	296,259 17%	1,476,086	3,066,069	200,601	95,658
EQUIPMENT COSTS	946,775	140,438 15%	806,337	1,991,206	67,972	72,466
DEPRECIATION - AGENCY FUNDED	250,000	- 0%	250,000	216,342	32,256	(32,256)
OFFICE EXPENSE	3,129,400	350,896 11%	2,778,504	3,369,014	147,639	203,257
INSURANCE	755,250	8,690 1%	746,560	817,622	63,799	(55,109)
PROGRAM SUPPLIES & CLIENT COSTS	10,905,750	1,497,426 14%	9,408,324	9,151,434	571,064	926,362
INTEREST EXPENSE	267,900	78,506 29%	189,394	435,746	2,929	75,577
OTHER COSTS	994,600	33,021 3%	961,579	1,284,133	7,868	25,153
TOTAL CASH EXPENDITURES	\$ 113,368,570	\$ 13,307,377 12%	\$ 100,061,193	109,781,566	\$ 7,317,480	5,989,897
IN KIND EXPENSES	\$ 39,041,040	\$ 433,218 1%	\$ 38,607,822	\$ 36,888,206	\$ 3,158,560	(2,725,342)
TOTAL EXPENDITURES	152,409,610	13,740,595 9%	138,669,015	146,669,772	10,476,040	3,264,555
OPERATING SURPLUS (DEFICIT)	\$ 962,055	\$ (326,143)	\$ 1,288,198	\$ (1,129,144)	\$ 209,900	(536,043)
OTHER INCOME / EXPENSE						
TRANSIT GRANT ASSET DEPRECIATION		-	-	176,652	176,652	(176,652)
NET SURPLUS (DEFICIT)	\$ 962,055	(\$326,143)	1,288,198	\$ (1,305,796)	\$ 33,248	(359,391)

FRESNO ECONOMIC OPPORTUNITIES COMMISSION
STATEMENT OF FINANCIAL POSITION
As of January 31st, 2023

	2023	2022	Differences
ASSETS			
CASH & INVESTMENTS	\$ 27,530,633	\$ 17,826,798	\$ 9,703,835
ACCOUNTS RECEIVABLE	14,098,766	17,371,238	(3,272,472)
PREPAIDS/DEPOSITS	418,710	313,796	104,914
INVENTORIES	346,275	156,150	190,125
PROPERTY, PLANT & EQUIPMENT	12,453,231	13,333,047	(879,816)
NOTES RECEIVABLE (net)	17,391,692	16,908,052	483,640
TOTAL ASSETS	\$ 72,239,307	\$ 65,909,081	\$ 6,330,226
LIABILITIES			
ACCOUNTS PAYABLE	\$ 3,867,232	\$ 3,929,473	\$ (62,241)
ACCRUED PAYROLL LIABILITIES	13,492,138	4,356,393	9,135,744
DEFERRED REVENUE	2,614,519	1,802,834	811,684
NOTES PAYABLE	15,066,200	16,033,733	(967,532)
HEALTH INSURANCE RESERVE	5,462,311	4,574,425	887,886
OTHER LIABILITIES	3,735,805	3,735,805	0
TOTAL LIABILITIES	\$ 44,238,205	\$ 34,432,663	\$ 9,805,542
FUND BALANCE			
CURRENT OPERATING EARNINGS (YTD)	\$ (326,143)	\$ (4,082,229)	\$ 3,756,086
UNRESTRICTED NET ASSETS	17,541,741	25,637,726	(8,095,984)
REVOLVING LOAN FUND	556,268	556,268	0
INVESTMENT IN GENERAL FIXED ASSETS	8,789,468	9,364,654	(575,185)
TOTAL FUND BALANCE	\$ 26,561,335	\$ 31,476,418	\$ (4,915,084)
TOTAL LIABILITIES AND FUND BALANCE	\$ 70,799,539	\$ 65,909,082	\$ 4,890,458

Fresno Economic Opportunities Commission
Head Start/ Early Head Start Financial Status
Monthly Report
December 31, 2022

Description	Head Start - Basic				Head Start - T & TA			
	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining
Personnel	\$17,319,131	\$2,397,428	\$16,582,883	\$736,248				
Fringe Benefits	7,609,718	846,333	6,669,143	940,575				
Total Personnel	\$24,928,849	\$3,243,761	\$23,252,026	\$1,676,823				
Travel	-	-	-	-	12,928	-	-	12,928
Equipment*	-	-	-	-	-	42,152	42,152	(42,152)
Supplies	493,392	32,357	703,018	(209,626)	25,000	50,586	50,586	(25,586)
Contractual	2,572,586	320,163	1,419,818	1,152,768	15,948	-	-	15,948
Facilities / Construction								
Other:								
Food Cost	776,852	\$56,606	\$1,120,461	(343,609)				
Transportation	514,239	76,983	539,919	(25,680)				
Staff Mileage	100,000	6,303	93,044	6,956				
Field Trips, including Transportation	3,201	-	3,909	(708)				
Space	690,855	45,704	563,099	127,756				
Utilities / Telephone / Internet	519,515	133,943	898,885	(379,370)				
Publication/Advertising/Printing	54,991	-	1,829	53,162				
Repair/Maintenance Building	89,246	11,665	239,870	(150,624)				
Repair/Maintenance Equipment	9,600	-	65,890	(56,290)				
Property & Liability Insurance	108,016	34,890	179,544	(71,528)				
Parent Involvement / CWPC	48,195	7,755	18,278	29,917				
Other Costs*	573,667	741,482	1,386,872	(813,205)				
Staff & Parent Training	3,091	108	2,698	393	243,213	7,116	89,116	154,097
Total Direct Charges	\$31,486,295	\$4,711,718	\$30,489,157	997,138	297,089	99,854	181,854	115,235
Total Indirect Charges	\$2,683,810	\$424,054	\$2,744,024	(\$60,214)	\$26,738	\$8,987	\$16,367	\$10,371
Total Federal Expenditures	34,170,105	\$5,135,772	\$33,233,181	\$936,924	\$323,827	108,841	198,221	\$125,606
% of Annual Budget Expended to Date			97%				61%	
Non-Federal Share	\$6,834,021	\$427,702	\$4,178,721	\$2,655,300	\$64,765	\$27,210	\$49,555	\$15,210

61%

Credit Card Expenses: Credit card statement dated 12/1/22-12/31/22			
Dec 2022 expenses			
Professional Consulting	\$	5,500	Gerbs Corp - Compensation Study
Parent Engagement Supplies	\$	513	Dollar Tree, Walmart
CWPC - Other	\$	683	Diccos Italian Restaurant - CWPC Meeting
Program Supplies - Kitchen	\$	406	Target, Dollar Tree - kitchen equipment
Program Supplies - Kitchen	\$	15,573	Cresco Restaurant Equipment - CMA dishwashers (3)
Staff Training Supplies	\$	3,341	American Red Cross - 8 CPR Training Mannequins and 1 AED Trainer
	\$	26,018	

Fresno Economic Opportunities Commission
Head Start/Early Head Start Financial Status
Monthly Report
December 31, 2022

Description	Head Start - Duration Start-Up/Operations			
	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining
Personnel	\$0	-	-	\$0
Fringe Benefits	-	-	-	-
Total Personnel	\$0	\$0	\$0	\$0
Travel	-	-	-	-
Equipment*	280,467	556,355	558,855	(278,388)
Supplies	447,000	-	4,538	442,462
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	-	5,525	413,775
Staff & Parent Training	-	-	-	-
Total Direct Charges	\$1,146,767	\$556,355	\$568,917	\$577,850
Total Indirect Charges	\$86,008	\$0	\$0	\$86,008
Total Federal Expenditures	\$1,232,775	\$556,355	\$568,917	\$663,858
% of Annual Budget Expended to Date			46%	
Non-Federal Share	-	-	-	-

Fresno Economic Opportunities Commission
Head Start/Early Head Start Financial Status
Monthly Report
December 31, 2022

Description	Early Head Start - Basic				Early Head Start - T & TA			
	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining
Personnel	\$3,674,250	\$294,471	\$2,297,243	\$1,377,007	\$0	\$0	\$0	\$0
Fringe Benefits	1,134,842	91,470	778,714	356,128	-	-	-	-
Total Personnel	4,809,092	385,941	3,075,957	1,733,135	-	-	-	-
Travel	-	-	-	-	16,898	-	-	16,898
Equipment*	-	-	-	-	-	9,253	9,253	(9,253)
Supplies	285,800	1,693	100,369	185,431	19,173	-	-	19,173
Contractual	1,016,132	17,294	218,799	797,333	26,526	-	-	26,526
Facilities / Construction	-	-	-	-				
Other:								
Food Cost	70,350	246	42,734	27,616				
Transportation	9,536	902	9,487	49				
Staff Mileage	70,000	2,496	27,459	42,541				
Field Trips, including Transportation	1,730	-	32	1,698				
Space	194,615	4,394	52,530	142,085				
Utilities / Telephone / Internet	130,004	23,858	108,448	21,556				
Publication/Advertising/Printing	27,500	-	1,338	26,162				
Repair/Maintenance Building	42,919	3,253	37,445	5,474				
Repair/Maintenance Equipment	48,845	-	500	48,345				
Property & Liability Insurance	38,202	4,768	27,080	11,122				
Parent Involvement / CWPC	7,747	953	2,012	5,735				
Other Costs*	158,887	3,744	34,177	124,710				
Staff & Parent Training	2,277	24	2,526	(249)	96,459	1,860	13,170	83,289
Total Direct Charges	6,913,636	449,566	3,740,894	3,172,742	159,056	11,113	22,423	\$136,633
Total Indirect Charges	\$621,944	\$40,460	\$336,680	\$285,264	\$14,315	\$1,000	\$2,018	\$12,297
Total Federal Expenditures	\$7,535,580	490,026	\$4,077,574	\$3,458,006	\$173,371	12,113	\$24,441	\$148,930
% of Annual Budget Expended to Date			54%				14%	
Non-Federal Share	\$1,507,116	\$215,628	\$1,478,208	\$28,908	\$34,674	\$3,028	\$6,110	\$37,233

Credit Card Expenses: Credit card statement dated 12/1/22-12/31/22
Dec 2022 expenses

Parent Engagement Supplies	\$	290	Scholastic Education, Target, Walmart
Program Supplies - Disposables	\$	151	Walmart - program supplies for making playdough
Program Supplies - Nutritional/Medically Prescribed	\$	124	Costco - Enfagrow Toddler Formula
Staff Training	\$	734	American Red Cross - 8 CPR Training Mannequins and 1 AED Trainer
	\$	1,299	

Fresno Economic Opportunities Commission
Head Start/Early Head Start Financial Status
Monthly Report
January 31, 2023

Description	Head Start - Basic				Head Start - T & TA			
	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining
Personnel	\$17,232,920	\$1,378,487	\$1,378,487	\$15,854,433				
Fringe Benefits	7,582,485	579,117	579,117	7,003,368				
Total Personnel	\$24,815,405	\$1,957,603	\$1,957,603	\$22,857,802				
Travel	-	-	-	-	12,928	-	-	12,928
Equipment*	-	-	-	-	-	-	-	-
Supplies	728,136	40,263	40,263	687,873	25,000	1,350	1,350	23,650
Contractual	2,892,483	85,921	85,921	2,806,562	15,948	-	-	15,948
Facilities / Construction								
Other:								
Food Cost	776,852	\$223,081	\$223,081	553,771				
Transportation	45,000	31,155	31,155	13,845				
Staff Mileage	100,000	12,227	12,227	87,773				
Field Trips, including Transportation	3,201	-	-	3,201				
Space	1,211,912	45,151	45,151	1,166,761				
Utilities / Telephone / Internet	843,052	64,985	64,985	778,067				
Publication/Advertising/Printing	54,991	110	110	54,881				
Repair/Maintenance Building	108,572	18,570	18,570	90,002				
Repair/Maintenance Equipment	8,654	542	542	8,112				
Property & Liability Insurance	72,108	-	-	72,108				
Parent Involvement / CWPC	49,000	1,284	1,284	47,716				
Other Costs*	240,460	112,478	112,478	127,982				
Staff & Parent Training	3,091	88,684	88,684	(85,593)	237,568	41,215	41,215	196,353
Total Direct Charges	\$31,952,917	\$2,682,055	\$2,682,055	29,270,862	291,444	42,565	42,565	248,879
Total Indirect Charges	\$3,106,182	\$268,205	\$268,205	\$2,837,977	\$32,383	\$4,257	\$4,257	\$28,126
Total Federal Expenditures	\$35,059,099	\$2,950,260	\$2,950,260	\$32,108,839	\$323,827	46,822	46,822	\$277,005
% of Annual Budget Expended to Date			8%				14%	
Non-Federal Share	\$7,011,820	\$278,442	\$278,442	\$6,733,378	\$64,765	\$11,706	\$11,706	\$53,059

Credit Card Expenses: Credit card statement dated 1/1/23-1/31/23
Jan 2023 expenses

Training - Other	\$	186	Dollar Tree - Staff Training Supplies
Training - Other	\$	249	Party City - In-Service Training Supplies
Licenses	\$	68	Selma City Hall - Business License renewal for Wilson & Roosevelt
Staff Training	\$	250	Teachstone Training - 2 Class Recertifications
	\$	753	

Fresno Economic Opportunities Commission
Head Start/Early Head Start Financial Status
Monthly Report
January 31, 2023

Description	Head Start - Duration Start-Up/Operations			
	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining
Personnel	\$0	-	-	\$0
Fringe Benefits	-	-	-	-
Total Personnel	\$0	\$0	\$0	\$0
Travel	-	-	-	-
Equipment*	-	-	-	-
Supplies	-	-	-	-
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*	-	-	-	-
Staff & Parent Training	-	-	-	-
Total Direct Charges	\$0	\$0	\$0	\$0
Total Indirect Charges	\$0	\$0	\$0	\$0
Total Federal Expenditures	\$0	\$0	\$0	\$0
% of Annual Budget Expended to Date				
Non-Federal Share	-	-	-	-

Fresno Economic Opportunities Commission
Head Start/Early Head Start Financial Status
Monthly Report
January 31, 2023

Description	Early Head Start - Basic				Early Head Start - T & TA			
	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining
Personnel	\$3,655,192	\$204,939	\$204,939	\$3,450,253	\$0	\$0	\$0	\$0
Fringe Benefits	1,608,284	69,386	69,386	1,538,898	-	-	-	-
Total Personnel	5,263,476	274,325	274,325	4,989,151	-	-	-	-
Travel	-	-	-	-	16,898	-	-	16,898
Equipment*	-	-	-	-	-	-	-	-
Supplies	242,877	1,430	1,430	241,447	33,488	296	296	33,192
Contractual	925,297	12,124	12,124	913,173	26,526	-	-	26,526
Facilities / Construction	-	-	-	-				
Other:								
Food Cost	50,000	5,872	5,872	44,128				
Transportation	9,536	575	575	8,961				
Staff Mileage	25,000	2,043	2,043	22,957				
Field Trips, including Transportation	1,730	-	-	1,730				
Space	84,678	4,387	4,387	80,291				
Utilities / Telephone / Internet	151,060	6,204	6,204	144,856				
Publication/Advertising/Printing	1,500	24	24	1,476				
Repair/Maintenance Building	180,781	524	524	180,257				
Repair/Maintenance Equipment	21,223	-	-	21,223				
Property & Liability Insurance	24,009	-	-	24,009				
Parent Involvement / CWPC	18,628	61	61	18,567				
Other Costs*	39,344	18,143	18,143	21,201				
Staff & Parent Training	2,277	-	-	2,277	96,459	9,325	9,325	87,134
Total Direct Charges	7,041,416	325,711	325,711	6,715,705	173,371	9,621	9,621	\$163,750
Total Indirect Charges	\$703,982	\$32,571	\$32,571	\$671,411	\$15,906	\$962	\$962	\$14,944
Total Federal Expenditures	\$7,745,398	358,282	\$358,282	\$7,387,116	\$189,277	10,583	\$10,583	\$178,694
% of Annual Budget Expended to Date			5%				6%	
Non-Federal Share	\$1,549,080	\$45,358	\$45,358	\$1,503,721	\$37,855	\$2,646	\$2,646	\$44,673

Credit Card Expenses: Credit card statement dated 1/1/23-1/31/23
Jan 2023 expenses

Parent Engagement Supplies	\$	62	Scholastic Education
Staff Training	\$	125	Teachstone Training - Class Certification Renewal
Parent Engagement Supplies	\$	63	Walmart
		<u>250</u>	
	\$		



FINANCE COMMITTEE MEETING

Date: March 8, 2023	Program: Finance
Agenda Item #: 5	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		



FINANCE COMMITTEE MEETING

Date: March 8, 2023	Program: Finance
Agenda Item #: 6	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 December 31, 2022, the health insurance reserve is at \$5.5 million, which covers approximately 7.3 months of average expenditures. Contributions from programs and employees for 2022 total \$10,587,631 while the Fund paid out \$9,017,474 in expenses.

Claims paid in 2023 which were for dates of service in 2022 will be accrued as part of the fiscal closing procedures in preparation for the annual audit. We estimate those costs to be approximately \$800,000.

As of January 31, 2023, the health insurance reserve is at \$5.5 million, which covers approximately 6.8 months of average expenditures. Contributions from programs and employees for 2023 total \$946,636 while the Fund paid out \$979,370 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 DECEMBER 31, 2022

	2022														2021		
	January	February	March	April	May	June	July	August	September	October	November	December	YTD totals Jan-Dec	Mo. Avg. Prev 12 mos	YTD totals Jan-Dec	Annual Jan - Dec	Annual Mo. Avg Jan - Dec
Beginning Fund Balance	3,924,890	4,628,549	4,921,576	5,025,400	5,040,451	4,870,760	4,911,302	4,684,772	4,899,711	4,975,106	5,260,108	5,380,893					
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	716,204	8,623,821	718,652	9,462,526	9,462,526	788,544
Additional Agency Contr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	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	256,617	1,963,810	163,651	1,878,108	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	972,821	10,587,631	882,303	11,480,024	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	899,946	5,188,655	432,388	8,636,378	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	43,775	40,590	37,259	525,612	43,801	651,135	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	120,983	1,764,880	147,073	1,889,246	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	5,488	68,611	5,718	119,983	119,983	9,999
Stop Loss Premiums	99,403	110,026	113,810	100,722	102,002	98,344	102,137	96,805	96,991	96,787	96,668	97,568	1,211,263	100,939	1,191,823	1,191,823	99,319
Stop Loss Claims	-	-	-	-	-	(14,587)	(659)	-	(1,836)	(14,136)	(50,460)	(359,270)	(440,948)	(36,746)	(1,593,495)	(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	12,355	149,754	12,480	154,529	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	12,817	155,949	12,996	165,198	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	13,291	13,368	163,337	13,611	169,907	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	12,084	142,419	11,868	83,000	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	1,746	21,865	1,822	22,518	22,518	1,877
Preferred Chiropractors	889	899	906	909	901	903	894	875	866	866	866	871	10,645	887	11,406	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	2,475	30,232	2,519	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	977	21,450	1,788	39,742	39,742	3,312
ACA Fees	-	-	-	-	-	-	3,750	-	-	-	-	-	3,750	341	5,219	5,219	435
Total Expenses	318,018	649,032	835,782	827,473	1,056,862	811,671	890,492	676,815	724,930	605,419	762,313	858,667	9,017,474	751,485	11,546,589	11,546,589	962,216
Current Fund Activity (net)	703,659	293,027	103,824	15,051	(169,691)	40,542	(226,530)	214,939	75,395	285,002	120,785	114,154	1,570,157	130,818	(66,564)	(66,564)	(5,547)
Ending Fund Balance	4,628,549	4,921,576	5,025,400	5,040,451	4,870,760	4,911,302	4,684,772	4,899,711	4,975,106	5,260,108	5,380,893	5,495,047	5,495,047				
Enrollment																	
Employee only-Traditional	248	250	252	254	254	254	247	243	241	241	240	246		250		279	
High-Deduct	84	78	80	81	78	83	84	79	80	81	79	79		76		53	
Family coverage-Traditional	344	353	353	353	350	348	347	340	335	335	338	337		348		395	
High-Deduct	34	37	40	39	39	37	37	38	37	36	36	35		36		32	
Dental coverage only	34	38	41	42	42	42	42	41	42	40	42	43		40		34	
Temp/On Call Plan	1	1	-	-	-	-	-	-	-	-	-	-		0		1	
Total employees enrolled	745	757	766	769	763	764	757	741	735	733	735	740		750		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	1,315		1,176		1,204	
Average expenses per employee	427	857	1,091	1,076	1,385	1,062	1,176	913	986	826	1,037	1,160		1,002		1,211	

Estimated # months funded: 7.3

FRESNO EOC
HEALTH INSURANCE FUND REPORT
THROUGH JANUARY 31, 2023

	2023					2022		
	January	February	March	YTD totals	Mo. Avg.	YTD totals	Annual	Annual Mo.
				Jan-Jan	Prev 12 mos	Jan-Jan	Jan - Dec	Avg Jan - Dec
Beginning Fund Balance	5,495,047	5,462,313	5,462,313					
<u>Income</u>								
Agency Contributions	753,479			753,479	718,991	749,413	8,623,821	718,652
Additional Agency Contr.	-			-	0	0	0	-
Employee Contributions	193,157			193,157	157,059	272,264	1,963,810	163,651
Total Income	946,636	-	-	946,636	876,049	1,021,677	10,587,631	882,303
<u>Expenses</u>								
Health Claims Paid	597,281			597,281	478,342	45,828	5,188,655	432,388
Dental Claims Paid	47,952			47,952	43,749	48,572	525,612	43,801
Prescriptions Paid	161,856			161,856	155,297	63,172	1,764,880	147,073
Vision Claims Paid	6,778			6,778	6,091	2,294	68,611	5,718
Stop Loss Premiums	104,348			104,348	101,351	99,403	1,211,263	100,939
Stop Loss Claims	-			0	(36,746)	0	(440,948)	(36,746)
Life Insurance Premiums	11,840			11,840	12,405	12,739	149,754	12,480
Pinnacle	13,309			13,309	13,030	12,904	155,949	12,996
Blue Cross	13,835			13,835	13,628	13,637	163,337	13,611
Benefits Consultant	12,083			12,083	11,868	12,083	142,419	11,868
Employee Assist. Program	4,537			4,537	2,044	1,877	21,865	1,822
Preferred Chiropractors	871			871	886	889	10,645	887
TeleDoc	2,474			2,474	2,515	2,524	30,232	2,519
Other Expenses	2,206			2,206	1,797	2,096	21,450	1,788
ACA Fees	-			0	313	0	3,750	313
Total Expenses	979,370	-	-	979,370	806,569	318,018	9,017,474	751,456
Current Fund Activity (net)	(32,734)	-	-	(32,734)	69,480	703,659	1,570,157	130,846
Ending Fund Balance	5,462,313	5,462,313	5,462,313	5,462,313				
<u>Enrollment</u>								
Employee only-Traditional	247				244		250	
High-Deduct	79				79		76	
Family coverage-Traditional	337				337		348	
High-Deduct	34				35		36	
Dental coverage only	42				42		40	
Temp/On Call Plan	-				0		0	
Total employees enrolled	739	-	-		738		750	
Average contributions per employee	1,281				1,187		1,176	
Average expenses per employee	1,325				1,093		1,002	

Estimated # months funded: 6.8



FINANCE COMMITTEE MEETING

Date: March 8, 2023	Program: Finance
Agenda Item #: 7	Director: Steve Warnes
Subject: Agency Investment Report	Officer: Emilia Reyes

Background

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

As of December 31, 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.

	Wells Fargo	Citibank (pledged)	Total
Cash & Cash Equivalents	178,481	\$ 788,654	967,135
Corporate Bonds	157,631	-	157,631
Government Bonds	426,981	-	426,981
Certificates of Deposit (CD)	2,036,522	-	2,036,522
Stocks	17,665	-	17,665
Total	\$ 2,817,280	\$ 788,654	\$ 3,605,934
Minus unrealized gains on CDs	(53,429)	-	(53,429)
General Ledger balance	\$ 2,870,709	\$ 788,654	\$ 3,659,363

Total annual interest earned on these fixed income investments is \$84,593 providing an average rate of 3.15%. Interest rates received on the Corporate Fixed Income investment is 4.45%; this holding will mature in 2026. The US Treasury Notes and Certificates of Deposit have interest rates between 2.00% and 4.85%; and a tiered maturity date structure to provide for both shorter-term maturities and longer investments past 2025. Investments with very low interest rates generally have very short investment periods.

The funds at Self-Help Federal Credit Union are returning 1.39% interest.



FINANCE COMMITTEE MEETING

Date: March 8, 2023	Program: Health Services
Agenda Item #: 8	Director: Jane Thomas
Subject: Program Variance Report	Officer: Jack Lazzarini

Background

The information presented below is intended to keep the Committee apprised on the actual-to-budget performance on various programs throughout the agency with reporting on a rotational basis. A summary report is attached by program and/or contract. Financial reports have been prepared for the following programs:

- Rural Tobacco
- Adolescent Family Life Program
- California Personnel Responsibility Program
- School Based Sealant Program
- Glow! Group Prenatal Care Contractor Network
- In Home Care Services
- Personal Responsibility Education Program

Program Director(s) will be available to answer questions on the above mentioned programs.

Variance Report Summary

Health Services							Remaining	Remaining
Program	Project/Contract No.	Contract Period	Reporting Period	Program Costs	Budget	Budget	Budget	Budget %
Rural Tobacco	20-10380	7/1/20-6/30/25	Through 1/31/2023	\$431,983	\$1,111,054	\$679,071		61%
Adolescent Family Life Program (AFLP)	20-10580	7/1/19-6/30/23	Through 1/31/2023	\$1,711,054	\$1,791,999	\$80,945		5%
California Personnel Responsibility Program (CA PREP) & I & E	22-10101	7/1/22-6/30/25	Through 1/31/2023	\$244,565	\$1,761,278	\$1,516,713		86%
School Based Sealant Program	A-22-285	1/7/20-6/30/23	Through 1/31/2023	\$617,787	\$715,000	\$97,213		14%
Glow! Group Prenatal Care Contractor Network	201920-1704	9/1-19-6/30/23	Through 1/31/2023	\$486,271	\$522,816	\$36,545		7%
In Home Care Services	A-22-289	7/1/20-6/30/24	Through 1/31/2023	\$635,519	\$1,100,000	\$464,481		42%
Promoting Optimal Health for Rural Group	TP1AH000233	7/1/20-6/30/23	Through 1/31/2023	\$719,468	\$879,174	\$159,706		18%
CA Covid-19 Community Health Project	CA22CCO200	7/1/22-3/31/23	Through 1/31/2023	\$238,199	\$300,000	\$61,801		21%
FUSD-Health Education Services		7/1/22-6/30/25	Through 1/31/2023	\$243,592	\$1,518,359	\$1,274,767		84%
Title X - Basic Contraceptive Services		4/1/22-3/31/23	Through 12/31/22	\$112,098	\$150,000	\$37,902		25%
Tattoo Removal		10/1/22 - 6/30/23	Through 1/31/2023		\$20,000	\$20,000		100%