

## FINANCE COMMITTEE MEETING

**Date:** February 19, 2025

**Time:** 5:00 PM

**Location:** 1920 Mariposa Street, Suite 310 Fresno, CA 93721

### AGENDA

ITEM	SUBJECT	PRESENTER	ACTION
1.	<b>CALL TO ORDER</b>	Garabedian, Committee Chair	
2. Page 2	<b>ROLL CALL</b> A. Monthly Attendance Record		
3. Page 3	<b>2025 FINANCE COMMITTEE MEETING SCHEDULE</b>	Garabedian, Committee Chair	Approve
4. Page 4	<b>FINANCE COMMITTEE CHARTER</b>	Garabedian, Committee Chair	Approve
5. Page 9	<b>AGENCY FINANCIAL AND HEAD START FINANCIAL STATUS REPORT DECEMBER 2024</b> A. Supporting Document - CSBG Organizational Standard 8.7	Riofrio, Staff	Accept
6. Page 16	<b>PLAN AMENDMENT-VESTING SCHEDULE FOR 401A PLAN</b> A. Supporting Document	Warnes, Staff	Approve
7. Page 20	<b>HEALTH INSURANCE REPORT</b> A. Supporting Document	Warnes, Staff	Information
8. Page 22	<b>AGENCY INVESTMENTS REPORT</b>	Warnes, Staff	Information
9. Page 23	<b>VARIANCE REPORTS</b> A. Women, Infants, and Children B. Health Services Programs	Riofrio, Staff	Information
10. Page 44	<b>FUNDING LIST JANUARY 2025</b> A. Supporting Document	Riofrio, Staff	Information
11. Page 48	<b>OTHER COSTS 2024</b>	Riofrio, Staff	Information
12.	<b>PUBLIC COMMENTS</b> <i>(This is an opportunity for the members of the public to address the Board on any matter related to the Commission that is not listed on the agenda. Limit two minutes per speaker.)</i>		
13.	<b>COMMISSIONERS' COMMENT</b>	Garabedian, Chair	
14.	<b>ADJOURNMENT</b>	Garabedian, Chair	
<b>Note:</b>	<b>NEXT COMMITTEE MEETING: TBD 2025</b>		



**Finance Committee Meeting  
Monthly Attendance Record  
2025**

Charles Garabedian  
Debra Mckenzie  
Manuel Romero  
Alysia Bonner  
Rey Leon

	January	19-Feb	12-Mar	2-Apr	14-May	11-Jun	9-Jul	13-Aug	10-Sep	8-Oct	12-Nov	10-Dec	Attended
Charles Garabedian													0/11
Debra Mckenzie													0/11
Manuel Romero													0/11
Alysia Bonner													0/11
Rey Leon													0/11

O-Present X-Absent T-Teleconference

## FINANCE COMMITTEE MEETING

<b>Date:</b> February 19, 2025	<b>Program:</b> Finance
<b>Agenda Item #:</b> 3	<b>Director:</b> Angela Riofrio
<b>Subject:</b> 2025 Finance Committee Meeting Schedule	<b>Officer:</b> Salam M. Nalia

### Recommended Action

Staff recommends Committee review and approval of the 2025 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
February	Wednesday, February 19, 2025
March	Wednesday, March 12, 2025
April	*Wednesday, April 2, 2025
May	Wednesday, May 14, 2025
June	Wednesday, June 11, 2025
July	❖ Wednesday, July 9, 2025
August	❖ Wednesday, August 13, 2025
September	Wednesday, September 10, 2025
October	Wednesday, October 8, 2025
November	Wednesday, November 12, 2025
December	Wednesday, December 10, 2025

- \* 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.

### Fiscal Impact

Action on this agenda item will have no fiscal impact.

### Conclusion

If approved by the Committee, the committee meeting schedule will be finalized and implemented.

**FINANCE COMMITTEE MEETING**

<b>Date:</b> February 19, 2025	<b>Program:</b> Finance
<b>Agenda Item #:</b> 4	<b>Director:</b> N/A
<b>Subject:</b> Finance Committee Charter	<b>Officer:</b> Salam M. Nalia

**Recommended Action**

Staff recommends Committee review and approval of the Finance Committee Charter.

**Background**

The Committee’s Charter is attached for reference in a redline version for review and discussion of additional changes proposed to the Finance Committee Charter.

The changes proposed are in alignment with our current Agency’s Bylaws.

**Fiscal Impact**

Action on this agenda item will have no fiscal impact.

**Conclusion**

If approved by the Committee, the Finance Charter will be finalized to align with the agency’s Bylaws.



Fresno  
Economic  
Opportunities  
Commission

# FRESNO ECONOMIC OPPORTUNITIES COMMISSION

## FINANCE COMMITTEE CHARTER

DRAFT

MODIFIED FEBRUARY 202~~5~~<sup>3</sup>

# 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 ~~a minimum of~~ 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 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 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 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**

<b>Date:</b> February 19, 2025	<b>Program:</b> Finance
<b>Agenda Item #:</b> 5	<b>Director:</b> Angela Riofrio
<b>Subject:</b> Agency Financial and Head Start Financial Status Report December 2024	<b>Officer:</b> Salam M. Nalia

**Recommended Action**

Staff recommends Committee acceptance for full Board consideration of the interim consolidated Agency Financial Statements as of December 31, 2024, and Head Start 0 to 5.

**CSBG Organizational Standard**

The governing board receives financial reports at each regular meeting that include the following per Category 8, Standard 8.7:

1. Organization-wide report on revenue and expenditures that compares budget to actual, categorized by program; and
2. Balance sheet/statement of financial position.

**Background**

In accordance with the Agency’s bylaws, this item is intended to keep commissioners apprised of the agency’s financial situation as December 31, 2024, (100% of the year) and to provide an opportunity to discuss and review financial statements for each meeting of the Board of Commissioners. Enclosed are the monthly financials for Fresno EOC (consolidated) and Head Start for review and approval.

**Fiscal Impact**

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

The following are key points of the attached financials for context.

Revenues: \$166,788,500 (92% recorded)

- In-kind Contributions \$49,822,605 (108% recorded) – Majority of the contributions are the Head Start 0 to 5 parents volunteering in the classroom.
- Donation revenue stands at \$73,690, representing 100% of the anticipated total.

Expenditures: \$171,081,574 (94% of budget expensed)

The total net difference between operating revenue and expenditure is (\$4,293,074) deficit year-to-date. Transit grant asset depreciation is \$162,965 increasing the agency net deficit to (\$4,456,039).

Each program category surplus or deficit is listed below:

Department/Program	Net Surplus/Deficit
Administration	\$ (2,153,077)
Advance Peace	\$ -
Community Learning Center	\$ -
Employment & Training	\$ (115,516)
Energy Services	\$ (0)
Food Services	\$ (1,511,469)
Foster Grandparents	\$ (354)
Fresno Executive Plaza	\$ (115,637)
Guaranteed Basic Income	\$ -
Head Start	\$ -
Health Services	\$ (263,604)
Local Conservation Corps	\$ (438,394)
Navigation	\$ 7,136
Sanctuary	\$ 33,014
School Of Unlimited Learning	\$ 792,406
Stop the Violence	\$ 5,000
Subsidiary Activity	\$ (6,591)
Transit	\$ (539,708)
Valley Apprenticeship Connections	\$ (149,246)
Women Infants & Children	\$ -
<b>Grand Total</b>	<b>\$ (4,456,039)</b>

(B) Head Start 0-5 Financial Status Report as of Year-to-Date December 31, 2024  
This is also represented in the following percentages.

Program Area	% of budget	Notes
Head Start – Basic	89%	
Head Start – Training & Technical Assistance (T&TA)	81%	

Program Area	% of budget	Notes
Early Head Start – Basic	71%	

Early Head Start – Training & Technical Assistance (T&TA)	53%	
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### Conclusion

Acceptance of these financials by the Committee will enable this document to be presented for full Board consideration. The Board's oversight of the financial operations of Fresno EOC is a key aspect of its fiduciary duty.

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
STATEMENT OF ACTIVITIES  
as of December 31, 2024 (100% Variance)**

	<b>A</b>	<b>B</b>	<b>A - B</b>	<b>D</b>	<b>B - D</b>	
	<b>BUDGET JAN - DEC 2024</b>	<b>ACTUAL JAN - DEC 2024</b>	<b>BUDGET VARIANCE (TARGET 100%)</b>	<b>BUDGET BALANCE REMAINING</b>	<b>ACTUAL JAN - DEC 2023</b>	<b>ACTUAL 2024 vs 2023 Differences</b>
<b>REVENUES AND SUPPORT</b>						
GRANT REVENUE	\$ 101,971,061	\$ 87,308,462	86%	\$ 14,662,599	\$ 87,612,625	(304,163)
FEE FOR SERVICE REVENUE	28,362,803	25,811,831	91%	2,550,972	23,635,099	2,176,732
OTHER REVENUE	3,782,608	3,771,912	100%	10,696	3,899,636	(127,724)
DONATION CONTRIBUTIONS	73,562	73,690	100%	(128)	117,949	(44,259)
<b>TOTAL CASH REVENUE</b>	\$ 134,190,033	\$ 116,965,895	87%	\$ 17,224,138	\$ 115,265,309	1,700,586
IN KIND REVENUE	\$ 46,201,096	\$ 49,822,605	108%	\$ (3,621,509)	\$ 54,605,826	(4,783,221)
<b>TOTAL REVENUE &amp; SUPPORT</b>	180,391,129	166,788,500	92%	13,602,630	169,871,135	(3,082,635)
<b>EXPENDITURES</b>						
PERSONNEL COSTS	\$ 81,933,023	\$ 74,638,227	91%	\$ 7,294,796	\$ 69,071,941	5,566,286
ADMIN SERVICES	9,403,111	7,751,664	82%	1,651,446	7,144,518	607,146
CONTRACT SERVICES	14,455,669	11,943,822	83%	2,511,847	10,786,283	1,157,538
FACILITY COSTS	5,466,499	6,913,881	126%	(1,447,382)	6,298,075	615,806
TRAVEL, MILEAGE, VEHICLE COSTS	3,253,382	3,304,981	102%	(51,599)	3,191,603	113,378
EQUIPMENT COSTS	5,708,457	1,805,239	32%	3,903,218	2,217,909	(412,670)
DEPRECIATION - AGENCY FUNDED	296,000	276,375	93%	19,625	297,636	(21,261)
OFFICE EXPENSE	4,815,894	3,338,895	69%	1,476,999	4,205,278	(866,383)
INSURANCE	1,283,085	1,090,473	85%	192,612	989,268	101,205
PROGRAM SUPPLIES & CLIENT COSTS	8,815,262	9,488,732	108%	(673,471)	12,749,550	(3,260,817)
OTHER COSTS	470,466	706,678	150%	(236,212)	652,180	54,499
<b>TOTAL CASH EXPENDITURES</b>	\$ 135,900,847	\$ 121,258,969	89%	\$ 14,641,878	\$ 117,604,242	3,654,727
IN KIND EXPENSES	\$ 46,201,096	\$ 49,822,605	108%	\$ (3,621,509)	\$ 54,605,826	(4,783,221)
<b>TOTAL EXPENDITURES</b>	182,101,943	171,081,574	94%	11,020,370	172,210,068	(1,128,494)
<b>OPERATING SURPLUS (DEFICIT)</b>	\$ (1,710,814)	\$ (4,293,074)		\$ 2,582,260	\$ (2,338,933)	(1,954,141)
<b>OTHER INCOME / EXPENSE</b>						
TRANSIT GRANT ASSET DEPRECIATION		162,965		(162,965)	206,584	(43,619)
<b>NET SURPLUS (DEFICIT)</b>	\$ (1,710,814)	(\$4,456,039)		2,745,225	(\$2,545,517)	(1,910,522)

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**STATEMENT OF FINANCIAL POSITION**  
**As of December 31, 2024**

	<b>2024</b>	<b>2023</b>	<b>Differences</b>
<b>ASSETS</b>			
CASH & INVESTMENTS	\$ 2,029,342	\$ 5,925,171	\$ (3,895,828)
ACCOUNTS RECEIVABLE	18,290,886	18,051,715	239,171
PREPAIDS/DEPOSITS	558,904	407,805	151,099
INVENTORIES	165,960	135,516	30,444
PROPERTY, PLANT & EQUIPMENT	13,296,853	13,860,799	(563,945)
NOTES RECEIVABLE (net)	(0)	314,637	(314,637)
<b>TOTAL ASSETS</b>	<b>\$ 34,341,945</b>	<b>\$ 38,695,643</b>	<b>\$ (4,353,698)</b>
<b>LIABILITIES</b>			
ACCOUNTS PAYABLE	\$ 9,454,647	\$ 7,114,731	\$ 2,339,915
ACCRUED PAYROLL LIABILITIES	6,257,751	6,182,121	75,630
DEFERRED REVENUE	4,164,245	4,367,796	(203,551)
NOTES PAYABLE	689,535	2,705,279	(2,015,743)
HEALTH INSURANCE RESERVE	6,226,678	6,173,143	53,534
OTHER LIABILITIES	1,005,026	1,005,026	0
<b>TOTAL LIABILITIES</b>	<b>\$ 27,797,882</b>	<b>\$ 27,548,098</b>	<b>\$ 249,785</b>
<b>FUND BALANCE</b>			
CURRENT OPERATING EARNINGS (YTD)	\$ (4,293,074)	\$ (2,338,933)	\$ (1,954,141)
UNRESTRICTED NET ASSETS	125,158	2,627,056	(2,501,898)
REVOLVING LOAN FUND	556,268	556,268	0
INVESTMENT IN GENERAL FIXED ASSETS	10,155,711	10,303,154	(147,443)
<b>TOTAL FUND BALANCE</b>	<b>\$ 6,544,063</b>	<b>\$ 11,147,546</b>	<b>\$ (4,603,482)</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 34,341,945</b>	<b>\$ 38,695,643</b>	<b>\$ (4,353,698)</b>

Fresno Economic Opportunities Commission  
 Head Start/Early Head Start Financial Status  
 Monthly Report  
 December 31, 2024

Description	Head Start - Basic				Head Start - T & TA			
	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining
<b>Personnel</b>	\$20,400,528	\$1,218,555	\$17,505,686	\$2,894,842	\$0	\$0	\$0	\$0
<b>Fringe Benefits</b>	8,652,506	\$564,551	\$6,394,268	2,258,238	-	-	-	-
<b>Total Personnel</b>	<b>\$29,053,034</b>	<b>\$1,783,106</b>	<b>\$23,899,954</b>	<b>\$5,153,080</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Travel</b>	-	-	-	-	50,644	9,678	58,929	(8,285)
<b>Equipment</b>	285,327	16,178	16,178	269,149	-	-	-	-
<b>Supplies</b>	665,867	31,166	735,888	(70,021)	14,706	12	1,078	13,628
<b>Contractual</b>	2,997,851	200,091	2,843,802	154,049	-	-	-	-
<b>Facilities /Construction</b>								
<b>Other:</b>								
<b>Food Cost</b>	555,870	(19,167)	809,202	(253,332)				
<b>Transportation</b>	200,000	28,676	568,883	(368,883)				
<b>Staff Mileage</b>	85,871	7,134	147,203	(61,332)				
<b>Field Trips, including Transportation</b>	6,600	544	11,467	(4,867)				
<b>Space</b>	642,495	36,945	530,487	112,008				
<b>Utilities / Telephone / Internet</b>	130,000	86,704	802,784	(672,784)				
<b>Repair/Maintenance Building</b>	245,600	31,761	263,997	(18,397)				
<b>Repair/Maintenance Equipment</b>	1,707	1,125	96,603	(94,896)				
<b>Property &amp; Liability Insurance</b>	180,750	22,064	248,872	(68,122)				
<b>Parent Involvement / CWPC</b>	32,377	4,427	30,886	1,491				
<b>Other Costs*</b>	205,714	35,081	202,175	3,539				
<b>Staff &amp; Parent Training</b>	18,244	-	6,429	11,815	231,739	33,107	177,670	54,069
<b>Total Direct Charges</b>	<b>\$35,307,307</b>	<b>\$2,265,835</b>	<b>\$31,214,811</b>	<b>\$4,092,496</b>	<b>297,089</b>	<b>\$42,798</b>	<b>\$237,678</b>	<b>\$59,411</b>
<b>Total Indirect Charges</b>	<b>\$3,206,930</b>	<b>\$224,965</b>	<b>\$3,119,863</b>	<b>\$87,067</b>	<b>\$26,738</b>	<b>\$4,280</b>	<b>\$23,768</b>	<b>\$2,970</b>
<b>Total Federal Expenditures</b>	<b>\$38,514,237</b>	<b>\$2,490,800</b>	<b>\$34,334,674</b>	<b>\$4,179,563</b>	<b>\$323,827</b>	<b>47,078</b>	<b>261,446</b>	<b>\$62,381</b>
% of Annual Budget Expended to Date			89%				81%	
<b>Non-Federal Share</b>	<b>\$9,688,943</b>	<b>\$1,151,005</b>	<b>\$7,482,398</b>	<b>\$2,206,544</b>	<b>\$64,765</b>	<b>\$11,769</b>	<b>\$65,361</b>	<b>-\$596</b>

\*Other Costs Include:  
 PROPERTY TAXES  
 DEPRECIATION EXPENSE  
 SUBSCRIPTION EXPENSE  
 ADVERTISEMENT - OTHER  
 DUES - ORGANIZATIONS  
 RECRUITMENT  
 MEETING COSTS - INTERNAL  
 EMPLOYEE APPRECIATION  
 CURRICULUM  
 EMPLOYEE EVENT  
 SAFETY  
 CONTRACT SERVICES - PHYSICALS  
 FIRST AID (INCLUDES WORKERS COMP)  
 FINGERPRINTING / BACKGROUND CHECK  
 POSTAGE/EXPRESS MAIL  
 PRINTING

Credit Card Expenses: Credit card statement dated 12/1/24-12/31/24	
December 2024 expenses:	
Program Supplies - Kitchen	\$ 264 Wal-Mart - Convection Oven & Microwave Replacement for HS Sites
Program Supplies - Medically Prescribed	\$ 99 Manor Drug- Medically Prescribed Formula
Program Supplies - Kitchen	\$ 811 The Webstaurant Store - Replace Kitchen Equipment
Out of County Travel	\$ 1,239 Marriott - Hotel for NHSA Parent Engagement Conference
Dues Organizations	\$ 300 National CACFP Association - Annual Membership
Software Licenses	\$ 879 Conscious Discipline - Software Licenses for Staff Training
Out of State Travel	\$ 7,271 Hyatt - Hotel for NHSA Winter Leadership Institute
Parent Engagement - Supplies	\$ 195 Dollar Tree - Workshop Supplies
Telephone	\$ 2,087 Frontier Communication & Comcast - Telephone Service
Internet	\$ 397 Frontier Communication & Comcast - Internet Service
	<b>\$ 13,542</b>

Fresno Economic Opportunities Commission  
 Head Start/Early Head Start Financial Status  
 Monthly Report  
 December 31, 2024

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
<b>Personnel</b>	\$5,071,274	\$262,879	\$3,446,835	\$1,624,440	\$0	\$0	\$0	\$0
<b>Fringe Benefits</b>	1,391,785	\$98,028	\$988,439	403,346	-	-	\$0	-
<b>Total Personnel</b>	<b>6,463,059</b>	<b>\$360,907</b>	<b>\$4,435,273</b>	<b>\$2,027,786</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Travel</b>	-	-	-	-	44,821	4,227	20,538	24,283
<b>Equipment</b>	113,066	72,575	72,575	40,491	-	-	-	-
<b>Supplies</b>	102,544	7,504	155,791	(53,247)	1,289	61	140	1,149
<b>Contractual</b>	294,395	62,021	318,161	(23,766)	11,526	(52)	-	11,526
<b>Facilities /Construction</b>								
<b>Other:</b>								
<b>Food Cost</b>	378,940	(5,342)	30,656	348,284				
<b>Transportation</b>	56,097	258	7,501	48,597				
<b>Staff Mileage</b>	34,129	3,325	62,680	(28,551)				
<b>Field Trips, including Transportation</b>	1,000	-	-	1,000				
<b>Space</b>	48,360	12,687	119,327	(70,967)				
<b>Utilities / Telephone / Internet</b>	140,000	18,070	171,736	(31,736)				
<b>Repair/Maintenance Building</b>	96,087	4,652	32,857	63,230				
<b>Repair/Maintenance Equipment</b>	3,983	567	25,826	(21,843)				
<b>Property &amp; Liability Insurance</b>	60,250	3,023	29,423	30,827				
<b>Parent Involvement / CWPC</b>	33,268	1,504	26,601	6,667				
<b>Other Costs*</b>	51,404	5,420	40,557	10,847				
<b>Staff &amp; Parent Training</b>	10,480	-	1,096	9,384	101,420	8,027	62,394	39,026
<b>Total Direct Charges</b>	<b>7,887,062</b>	<b>\$547,170</b>	<b>\$5,530,060</b>	<b>2,357,003</b>	<b>159,056</b>	<b>12,263</b>	<b>83,072</b>	<b>\$75,984</b>
<b>Total Indirect Charges</b>	<b>\$680,564</b>	<b>\$47,459</b>	<b>\$545,748</b>	<b>\$134,816</b>	<b>\$14,315</b>	<b>\$1,226</b>	<b>\$8,307</b>	<b>\$6,008</b>
<b>Total Federal Expenditures</b>	<b>\$8,567,626</b>	<b>594,629</b>	<b>\$6,075,808</b>	<b>\$2,491,818</b>	<b>\$173,371</b>	<b>13,489</b>	<b>\$91,379</b>	<b>\$81,992</b>
% of Annual Budget Expended to Date			71%				53%	
<b>Non-Federal Share</b>	<b>\$2,106,384</b>	<b>\$442,283</b>	<b>\$4,982,394</b>	<b>-\$2,876,010</b>	<b>\$34,674</b>	<b>\$3,372</b>	<b>\$22,845</b>	<b>\$20,498</b>

237%

\*Other Costs Include:  
 PROPERTY TAXES  
 DEPRECIATION EXPENSE  
 SUBSCRIPTION EXPENSE  
 ADVERTISEMENT - OTHER  
 DUES - ORGANIZATIONS  
 RECRUITMENT  
 MEETING COSTS - INTERNAL  
 EMPLOYEE APPRECIATION  
 CURRICULUM  
 EMPLOYEE EVENT  
 SAFETY  
 CONTRACT SERVICES - PHYSICALS  
 FIRST AID (INCLUDES WORKERS COMP)  
 FINGERPRINTING / BACKGROUND CHECK  
 POSTAGE/EXPRESS MAIL  
 PRINTING

Credit Card Expenses: Credit card statement dated 12/1/24-12/31/24 December 2024 expenses:		
Program Supplies - Kitchen	\$ 203	The Webstaurant Store - Replace Kitchen Equipment
Out of County Travel	\$ 1,084	Marriott - Hotel for NHSA Parent Engagement Conference
Dues Organizations	\$ 75	National CACFP Association - Annual Membership
Software Licenses	\$ 220	Conscious Discipline - Software Licenses for Staff Training
Out of State Travel	\$ 2,689	Hyatt - Hotel for NHSA Winter Leadership Institute
Telephone	\$ 159	Frontier Communication & Comcast - Telephone Service
Internet	\$ 91	Frontier Communication & Comcast - Internet Service
	<b>\$ 4,521</b>	

**FINANCE COMMITTEE MEETING**

<b>Date:</b> February 19, 2025	<b>Program:</b> Finance
<b>Agenda Item #:</b> 6	<b>Director:</b> Steven Warnes
<b>Subject:</b> Plan Amendment-Vesting Schedule for 401a Plan	<b>Officer:</b> Salam M. Nalia

**Recommended Action**

Staff recommends Committee review and approval of the proposed revisions to the agency’s Personnel Policies and Procedures Manual.

**Background**

The Personnel Policies and Procedures manual is periodically updated and/or new policies are created to comply with all new state or federal laws, rules and regulations and other recommended changes. The proposed manual has some policies with significant revisions since the last approved policy manual in December 2023.

In 2024 the Board approved reducing the waiting period for enrollment into the 401a retirement plan from 2 years to 6 months following hire. This reduction in the waiting period allows us to utilize a vesting schedule to reinforce employee retention. Under the proposed schedule, employees would be 0% vested until they complete 2 years of service, at which time they would be 100% vested. When an employee leaves prior to 2 years, the calculated benefits would be forfeited to the Plan.

**Fiscal Impact**

Action on this agenda item will have no fiscal impact on the Agency. Any amounts forfeited under this rule will remain within the plan and be used to pay plan expenses.

**Conclusion**

If approved by the Committee, Mutual of America will draw up the amendment effective March 1, 2025. If not approved, employees will continue to be 100% vested when they become eligible after 6 months of employment.



## POLICY 3060 RETIREMENT PLANS

**PURPOSE:** To provide eligible employees with retirement benefits and provide all employees with the opportunity to establish a savings plan to supplement retirement income.

**POLICY:** It is the policy of Fresno EOC to provide a defined contribution retirement plan funded by contributions made by Fresno EOC. Additionally, Fresno EOC has established the opportunity for all employees to save for retirement through a voluntary, self-directed retirement plan. All benefits provided in the plan are described in the plan document which is available for review in the ~~Human Resources Department~~Human Resources Office by any plan participant or beneficiary.

**REFERENCE:** Pension Plan of Fresno EOC as amended; Internal Revenue Code § 415; Employee Retirement Income Security Act of 1974; 1991 Omnibus Bill. Internal Revenue Code § 403(b), (12); DOL Regulation 2510.3-29(f).

### PROCEDURES:

#### I. RETIREMENT PLANNING

In addition to providing a defined contribution retirement plan and a self-directed retirement savings plan, Fresno EOC provides financial planning services at no cost to employees. Employees can contact the ~~Human Resources Department~~Human Resources Office for contact information for the financial planning advisor.

#### II. 401(a) ~~RETIREMENT~~PENSION PLAN

A. Summary: The 401(a) ~~Retirement~~Pension Plan is provided by the Agency at an equivalent of 5% of an employee's gross pay.

B. Eligibility: To become a participant in the plan, an employee must reach age 21, and complete ~~two six years months~~ of service. ~~A year of service is defined as a year (counting from the hire date or from the anniversary of the hire date)~~ in which the employee worked at least ~~5001,000~~ hours.

C. Vestment: An employee will be vested in the plan at two years of continuous service with the agency. Separation before completion of two years of service will result in forfeiture of the 401(a) plan.

ED. Enrollment: An employee who becomes eligible will be notified of their eligibility and will automatically be enrolled in the Plan. All employees are required to designate a beneficiary.

DE. Benefit Calculation:

1. An employee begins participating and receiving benefits on the first day of the month after meeting eligibility.
2. The agency contribution benefit is equal to 5% of an employee's gross pay each pay period.

**EF.** Distribution of Funds: Employees should refer to the third-party administrator website for distribution and loan information.

### **III. 403(b) TAX SHELTERED PLAN**

A. Summary: The 403(b) plan gives an employee the opportunity to put contributions into a retirement savings plan. Employee participation in the program is voluntary.

B. Eligibility: An employee who normally works at least 20 hours per week is eligible to participate.

C. Enrollment: An employee can enroll in the voluntary contribution plan by ~~either completing an enrollment form or~~ registering an ~~online~~-account and electing contributions.

D. Contributions:

1. This plan consists of voluntary contributions as elected by the employee. There are no employer contributions to this plan.
2. Contributions may be made as a percentage of pay or a fixed amount. Annual contributions are limited to the amounts allowed under IRC §415(b). Catch-up contributions under IRC §414(v) are allowed for employees over age 50.
3. The plan offers both pre-tax Salary Reduction and after-tax Roth Contributions options. Employees may elect to divide their contributions between these options.

E. Distribution of Funds: Employees should refer to the third-party administrator website for distribution and loan information.

### **IV. 457(b) DEFERRED COMPENSATION PLAN**

A. Eligibility: Employees may participate in the plan immediately if they belong to a select group of management or key highly compensated employees.

B. Enrollment: An eligible employee can enroll in the voluntary contribution plan by either completing an enrollment form or registering an online account and electing contributions. ~~Eligible employees will be notified and given the opportunity to enroll.~~

C. Contributions:

1. Eligible employees are allowed to make voluntary contributions to the plan up to the limits allowed under IRC §415(b); catch-up contributions are permitted under the 3-Year Special Catch-up rule.
2. Employer contributions that are non-elective and discretionary are allowed but must have appropriate approval.

D. Distribution: Employees should refer to the third-party administrator website for distribution and loan information.

## V. PLAN REPORTING

Quarterly financial and investment reports are prepared and reviewed by the assigned Finance Office staff and are approved by the Board of Commissioners or designated committee. ~~board Pension Committee.~~ Transaction and balance activity is gathered from the monthly statements received from the record-keeper.

Annual 1099-R and IRS Form 945 are processed by record-keeper.

Upon request, a report can be generated reflecting the balances in the plan by participant. Detailed information regarding employer and employee contributions, income, and withdrawals, is included. These reports and others are available through the third-party administrator ~~Transamerica Sponsor~~ website.

## VI. AMENDMENTS/TERMINATION OF THE PLAN

Fresno EOC reserves the right to amend the Retirement Plans. Plan amendments cannot reduce a participant's interest in the vested account balance, nor divert any portion of Plan assets to any purpose other than the payment of retirement benefits or defraying reasonable trust expenses. The Board of Commissioners of Fresno EOC has the authority to terminate the Plan by appropriate resolution and amendment. In the event of a Plan termination, a participant's interest in the Plan remains one hundred percent (100%) vested and non-forfeitable, and the participant's interest will be distributed as if the participant had terminated employment prior to retirement.

**FINANCE COMMITTEE MEETING**

<b>Date:</b> February 19, 2025	<b>Program:</b> Finance
<b>Agenda Item #:</b> 7	<b>Director:</b> Steven Warnes
<b>Subject:</b> Health Insurance Report	<b>Officer:</b> Salam M. Nalia

**Background**

The information is presented to keep the Committee apprised on the status of the Agency’s self-funded health insurance plan offered to employees.

As of December 31, 2024, the health insurance reserve is at \$6.8 million, which covers approximately 7 months of average expenditures. Contributions from programs and employees for 2024 total \$11,509,782 while the Fund paid out \$11,781,106 in expenses.

Changes to the health insurance plan in 2022 through 2025 include:

- 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.
- Effective January 2024: Kaiser HMO plan offered as an alternative to our existing PPO plan. Employer and Employee premiums will increase by 8%. Recordkeeper for FSA and HSA plans moved to Health Equity.
- Effective January 2025: Premiums charged to programs increased by 5%, employee premium was unchanged.

This table presents a sample of the monthly health insurance premium rates for 2025. Rates vary depending on the type of coverage tier selected; the PPO/HMO option is shown but a high-deductible option is available at a 40% lower cost to the employee. The Kaiser plans are offered at the same rates as our self-funded plan.

	Agency	Employee	Total Premium
Employee Only	\$720	\$162	\$882
EE +Child(ren)	\$1,300	\$291	\$1,591
EE + Family	\$1,725	\$387	\$2,112
EE + Spouse	\$1,445	\$324	\$1,769

**FRESNO EOC**  
**HEALTH INSURANCE FUND REPORT**  
 THROUGH DECEMBER 31, 2024

	2024			2023		2023		Annual Mo. Avg Jan - Dec
	October	November	December	YTD totals Jan-Dec	Mo. Avg. Prev 12 mos	YTD totals Jan-Dec	Annual Jan - Dec	
<b>Beginning Fund Balance</b>	<b>6,975,374</b>	<b>6,759,845</b>	<b>7,034,672</b>					
<b><u>Income</u></b>								
Agency Contributions	787,188	779,057	782,572	9,360,639	780,053	8,638,643	8,638,643	719,887
Additional Agency Contr.	-	-	-	-	0	0	0	-
Employee Contributions	187,788	200,382	173,175	2,149,143	179,095	1,863,131	1,863,131	155,261
<b>Total Income</b>	<b>974,976</b>	<b>979,439</b>	<b>955,747</b>	<b>11,509,782</b>	<b>959,149</b>	<b>10,501,774</b>	<b>10,501,774</b>	<b>875,148</b>
<b><u>Expenses</u></b>								
Health Claims Paid	848,139	359,850	891,367	6,661,466	555,122	4,647,314	4,647,314	387,276
Dental Claims Paid	37,050	48,517	34,607	540,701	45,058	527,020	527,020	43,918
Prescriptions Paid	174,800	189,975	167,732	1,956,813	163,068	1,778,042	1,778,042	148,170
Vision Claims Paid	5,552	5,684	7,430	68,392	5,699	79,636	79,636	6,636
Stop Loss Premiums	111,695	95,215	90,313	1,160,745	96,729	1,247,950	1,247,950	103,996
Stop Loss Claims	(158,659)	(163,111)	(169,969)	(565,202)	(47,100)	(63,636)	(63,636)	(5,303)
Life Insurance Premiums	8,974	8,885	8,856	117,630	9,803	106,188	106,188	8,849
Pinnacle	12,029	11,941	11,883	146,538	12,212	160,775	160,775	13,398
Blue Cross/Kaiser	126,008	124,866	112,907	1,396,770	116,398	165,827	165,827	13,819
Benefits Consultant	12,083	12,083	12,084	145,000	12,083	145,000	145,000	12,083
Employee Assist. Program	4,740	4,740	4,741	56,881	4,740	56,475	56,475	4,706
Preferred Chiropractors	746	739	737	9,159	763	10,442	10,442	870
TeleDoc	4,697	4,662	4,526	47,627	3,969	41,326	41,326	3,444
Other Expenses	2,651	566	17,556	34,790	2,899	22,661	22,661	1,888
ACA Fees	-	-	-	3,796	316	3,690	3,690	308
<b>Total Expenses</b>	<b>1,190,505</b>	<b>704,612</b>	<b>1,194,770</b>	<b>11,781,106</b>	<b>981,759</b>	<b>8,928,710</b>	<b>8,928,710</b>	<b>744,059</b>
<b>Current Fund Activity (net)</b>	<b>(215,529)</b>	<b>274,827</b>	<b>(239,023)</b>	<b>(271,324)</b>	<b>(22,610)</b>	<b>1,573,064</b>	<b>1,573,064</b>	<b>131,089</b>
<b>Ending Fund Balance</b>	<b>6,759,845</b>	<b>7,034,672</b>	<b>6,795,649</b>	<b>6,795,649</b>				
<b><u>Enrollment</u></b>								
Employee only-EOC funded	299	295	292		303		341	
Kaiser	66	70	68		63			
Family coverage-EOC funded	298	296	297		308		355	
Kaiser	34	34	33		34			
Other-Dental only or Sub/On Call	48	49	48		48		48	
<b>Total employees enrolled</b>	<b>745</b>	<b>744</b>	<b>738</b>		<b>755</b>		<b>744</b>	

**FINANCE COMMITTEE MEETING**

<b>Date:</b> February 19, 2025	<b>Program:</b> Finance
<b>Agenda Item #:</b> 8	<b>Director:</b> Steven Warnes
<b>Subject:</b> Agency Investment Report	<b>Officer:</b> Salam M. Nalia

**Background**

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

These investment balances are used to support the accrued vacation liability, the deferred revenue balances, and the credit card obligation.

	<b>Wells Fargo</b>
Cash & Cash Equivalents	293,395
Corporate Bonds	161,096
Government Bonds	609,195
Certificates of Deposit (CD)	695,496
Stocks	14,462
<b>Total</b>	<b>\$ 1,773,644</b>
Minus unrealized gains on CDs	(2,051)
<b>General Ledger balance</b>	<b>\$ 1,771,593</b>

Total annual interest expected from these fixed income investments is \$45,943 providing an average rate of 3.10%. 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. The latest maturity is due in February 2027.

The Agency has an account at Self-Help Federal Credit Union holding \$280,110 at 12/31/24. The interest rate on this account is 2.63%.

**FINANCE COMMITTEE MEETING**

<b>Date:</b> February 19, 2025	<b>Program:</b> Finance
<b>Agenda Item #:</b> 9A	<b>Director:</b> Angela Riofrio
<b>Subject:</b> Women, Infants and Children Variance Report – December 2024	<b>Officer:</b> Salam M. Nalia

**Recommended Action**

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

**Background**

The prepared financial analysis reports and/or requested updates for Women, Infants and Children are included for informational purposes.

**Fiscal Impact**

**WOMEN, INFANTS AND CHILDREN (11000, 11001, 11002, 11003)**

Revenue: The funding from State Department of Health is budgeted at \$7,107,413 from October 2024 – September 2025. There is no revenue budgeted from non-grant resources or CSBG. Year-to-date, revenue is \$1,642,037, which is 23% of the budget.

Expenses: Year-to-date expenses are \$1,642,037, which is 23% of the budget. Project period is 25% completed.

WIC Card /EBT: We are currently budgeted at 26,915,086 for this benefit. Year-to-date issuance of benefits are \$6,836,862, which is 25% of the budgeted amount.

Observations: There is a budget amendment which will increase funding by \$705,238 if approved. Overall, this program is on target for full utilization of grant funds with or without the budget increase.

**Conclusion**

This item is for informational purposes only.

**WOMAN INFANT AND CHILDREN (WIC)**  
Grant Period: October 1, 2024 to September 30, 2025  
As of 12/31/24

Project ID # 11000, 11001, 11002, 11003  
*Percentage of Time Lapsed*  
25.00%

Program	ANNUAL BUDGET	YTD ACTUAL	BALANCE	YTD % OF BUDGET USED
<b>Revenue:</b>				
California Department of Health Services	7,107,413	1,642,037	5,465,376	23.10%
<b>Total Revenue</b>	<b>7,107,413</b>	<b>1,642,037</b>	<b>5,465,376</b>	<b>23.10%</b>
<b>Personnel Expense:</b>				
Salaries	4,245,860	991,378	3,254,482	23.35%
Fringe	1,566,293	323,670	1,242,623	20.66%
<b>Total Personnel</b>	<b>5,812,153</b>	<b>1,315,048</b>	<b>4,497,105</b>	<b>22.63%</b>
<b>Operating Expense:</b>				
General Office Expenses (Audit, phone, cell phone, Office, Cert, insurance)	104,644	50,017	54,627	47.80%
Travel	7,500	508	6,992	6.78%
Training	12,000	6,781	5,219	56.51%
Outreach, Media/Promo, Program Materials	15,000	3,324	11,676	22.16%
Facility Cost	509,988	117,083	392,905	22.96%
Indirect Costs 10.0%	646,128	149,276	496,852	23.10%
<b>Total Non-Personnel</b>	<b>1,295,260</b>	<b>326,989</b>	<b>968,271</b>	<b>25.25%</b>
<b>Total NSA</b>	<b>7,107,413</b>	<b>1,642,037</b>	<b>5,465,376</b>	<b>23.10%</b>
<b>WIC Card/EBT</b>	<b>26,915,086</b>	<b>6,836,862</b>	<b>20,078,225</b>	<b>25.40%</b>

**Please Note:**

Budget amendment pending to increase funding:  
Operations: \$621,808  
Indirect: \$83,430  
Total funding Increase: \$705,238



**FINANCE COMMITTEE MEETING**

<b>Date:</b> February 19, 2025	<b>Program:</b> Finance
<b>Agenda Item #:</b> 9B	<b>Director:</b> Angela Riofrio
<b>Subject:</b> Health & Dental Services Variance Report – December 2024	<b>Officer:</b> Salam M. Nalia

**Recommended Action**

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

**Background**

The prepared financial analysis reports and/or requested updates for Health Services are included for informational purposes.

**Fiscal Impact**

**ADOLESCENT FAMILY LIFE PROGRAM (86000)**

Revenue: The California Department of Public Health funding for July 2024 – June 2025 is \$548,175. There is no revenue budgeted from non-grant resources or CSBG. Year-to-date, revenue is \$234,619, which is 43% of the budget.

Expenses: Year-to-date expenses are \$234,619, which is 43% of the budget. Project period is 50% completed.

Observations: Overall, this program is currently operating slightly below budget but is on target for full utilization of grant funds.

**CA PREP (97500, 97005)**

Revenue: The funding from State Department of Health is budgeted at \$587,093 from July 2024 – June 2025. There is no revenue budgeted from non-grant resources or CSBG. Year-to-date, revenue is \$284,664 which is 48% of the budget.

Expenses: Year-to-date expenses are \$284,664, which is 48% of the budget. Project period is 50% completed.

Observations: This program is on target for full utilization of grant funds.

**CLINIC (95000, 95070)**

Revenue: This project is budgeted at \$661,258 and is funded by fee-for-service sources such as Family Pact, insurance (Medi-Cal/private), patient fees and third-party payers. Year-to-date, revenue is \$504,223, which is 76% of the budget.

Expenses: Year-to-date expenses are \$504,223, which is 76% of the budget. Project period is 75% completed.

Observations: These funds are anticipated to be on target at the conclusion of the revenue cycle.

**EARLY CHILDHOOD WRAPAROUND (97496)**

Revenue: The funding from Heluna Health is budgeted for \$1,500,000 from October 2024 – June 2026. There is no revenue budgeted from non-grant resources or CSBG. Year-to-date, revenue is \$130,662, which is 9% of the budget.

Expenses: Year-to-date, expenses are \$130,662, which is 9% of the budget. The project period is 15% completed.

Observations: This grant is in it's early stages and is on target to spend funds within the allotted time.

**FRESNO UNIFIED SCHOOL DISTRICT - COMPREHENSIVE SEX EDUCATION (97450)**

Revenue: The funding from Fresno Unified School District is budgeted for \$514,867 from July 2024 – June 2025. There is no revenue budgeted from non-grant resources or CSBG. Year-to-date, revenue is \$257,434, which is 50% of the budget.

Expenses: Year-to-date, expenses are \$257,434, which is 50% of the budget. The project period is 50% completed.

Observations: Overall, this program is currently operating slightly above budget and is on target for full utilization of grant funds. As we near the end of this funding period it is important to be mindful of expenses to ensure we do not overspend funds.

**GLOW! (93520)**

Revenue: The funding from First 5 of Fresno County is budgeted for \$95,932 from July 2024 – December 2025. There is no revenue budgeted from non-grant resources or CSBG. Year-to-date, revenue is \$20,427, which is 21% of the grant.

Expenses: Year-to-date, expenses are \$20,427, which is 21% of the budget. The project period is 33% completed.

Observations: Revenue and expenses are underspent by \$11,231 (12%) year-to-date. This program is not on target for full utilization of grant funds which may result in forfeiture of funding.

### **IN-HOME CARE SERVICES (97400)**

Revenue: The funding from the County of Fresno is budgeted for \$275,000 from July 2024 – June 2025. There is no revenue budgeted from non-grant resources or CSBG. Year-to-date, revenue is \$133,639, which is 49% of the budget.

Expenses: Year-to-date, expenses are \$133,639, which is 49% of the budget. The project period is 50% completed.

Observations: This program is on target for full utilization of grant funds.

### **PUBLIC AWARENESS AND COMMUNITY OUTREACH CAMPAIGN SERVICES (97495)**

Revenue: The funding from the Office of Planning and Research is budgeted for \$300,000 from June 2024 – July 2025. There is no revenue budgeted from non-grant resources or CSBG. Year-to-date, revenue is \$131,329, which is 55% of the budget.

Expenses: Year-to-date, expenses are \$171,022, which is 57% of the budget. The project period is 58% completed.

Observations: This program is on target for full utilization of grant funds.

### **PROMOTING OPTIMAL HEALTH FOR RURAL YOUTH (97110)**

Revenue: The funding from The Regents of the University of CA through UCSF is budgeted for \$343,000 from July 2024 – June 2025. There is no revenue budgeted from non-grant resources or CSBG. Year-to-date, revenue is \$168,338, which is 49% of the budget.

Expenses: Year-to-date, expenses are \$168,338, which is 49% of the budget. The project period is 50% completed.

Observations: This program is on target for full utilization of grant funds.

### **SCHOOL BASED SEALANT (97160)**

Revenue: The funding from the County of Fresno is budgeted for \$250,000 from July 2024 – June 2025. There is no revenue budgeted from non-grant resources or CSBG. Year-to-date, revenue is \$118,546, which is 47% of the budget.

Expenses: Year-to-date, expenses are \$118,546, which is 47% of the budget. The project period is 50% completed.

Observations: Overall, this program is currently operating slightly below budget but is on target for full utilization of grant funds.

### **STD/HCV SCREENINGS (97480)**

Revenue: The funding from the County of Fresno is budgeted for \$1,500,000 from October 2024 – June 2028. There is no revenue budgeted from non-grant resources or CSBG. Year-to-date, revenue is \$108,344, which is 7% of the budget.

Expenses: Year-to-date, expenses are \$108,344, which is 7% of the budget. The project period is 5% completed.

Observations: This grant is in its early stages and is on target to spend funds within the allotted time.

**Title X (95100)**

Revenue: The funding from Essential Access Health-Title X is budgeted for \$125,000 from April 2024 – March 2025. There is no revenue budgeted from non-grant resources or CSBG. Year-to-date, revenue is \$82,411, which is 66% of the budget.

Expenses: Year-to-date, expenses are \$82,411, which is 66% of the budget. The project period is 75% completed.

Observations: This grant is in its early stages and is on target to spend funds within the allotted time.

**RURAL TOBACCO (91000)**

Revenue: The funding from State Department of Health is budgeted for \$235,703 from July 2024 – June 2025. There is no revenue budgeted from non-grant resources or CSBG. Year-to-date, revenue is \$109,037, which is 46% of the budget.

Expenses: Year-to-date, expenses are \$109,037, which is 46% of the budget. The project period is 50% completed.

Observations: This program is on target for full utilization of grant funds.

**ADVANCING TOBACCO CESSATION IN COMMUNITY CLINICS (91200)**

Revenue: The funding from State Department of Health is budgeted for \$49,500 from August 2024 – June 2025. There is no revenue budgeted from non-grant resources or CSBG. Year-to-date, revenue is \$24,052, which is 49% of the budget.

Expenses: Year-to-date, expenses are \$24,052, which is 49% of the budget. The project period is 45% completed.

Observations: This program is on target for full utilization of grant funds.

**Conclusion**

This item is for informational purposes only.

AFLP Program  
**Monthly Progress Report**  
 As of 12/31/24

Program Period: July 1, 2024 - June 30, 2025

Project ID # 86000

CONTRACT TIME LAPSED:

**50.00%**

	ANNUAL BUDGET	Y-T-D ACTUAL	BALANCE	Variance
REVENUE:				
REVENUE:	<b>548,175</b>	234,619	313,556	42.80%
<b>TOTAL REVENUE</b>	<b>548,175</b>	<b>234,619</b>	<b>313,556</b>	42.80%
Expenditures:				
Salaries	<b>315,562</b>	143,971	171,591	45.62%
Fringe	<b>90,724</b>	30,686	60,038	33.82%
Payroll Accrual				
<b>1. TOTAL PERSONNEL</b>	<b>406,286</b>	174,657	231,629	42.99%
<b>2. OPERATING EXPENSES</b>				
1. Travel	<b>4,210</b>	1,072	3,138	25.46%
2. Training	<b>1,000</b>	512	488	51.17%
3. General Expense	<b>13,010</b>	4,479	8,531	34.43%
4. Communication/Software	<b>7,000</b>	3,670	3,330	52.43%
5. Space/Rent Lease	<b>22,000</b>	10,652	11,348	48.42%
6. Travel - Other (5330)	<b>13,526</b>	6,939	6,587	51.30%
<b>3. OTHER COSTS</b>				
1. Educational Materials	<b>1,000</b>		1,000	0.00%
2. Outreach Materials	<b>1,000</b>		1,000	0.00%
3. Participant Concrete Support	<b>13,000</b>	6,439	6,561	49.53%
4. Advertising/Public Awareness	<b>700</b>		700	0.00%
5. Participant Education Activities	<b>4,000</b>		4,000	0.00%
6. Participant Travel/Transportation	<b>500</b>		500	0.00%
<b>4. INDIRECT (15.0% of personnel)</b>	<b>60,943</b>	26,199	34,744	42.99%
Total Non-Personnel	<b>141,889</b>	<b>59,962</b>	<b>81,927</b>	42.26%
<b>Total Expenditures</b>	<b>548,175</b>	234,619	313,556	42.80%
<b>Net Income (Loss)</b>	<b>0</b>	-		

AFLP Admin breakdown:

Allowed	26,198.55
Rent	
less:	
Yard Maintenance	
Security systems	
repairs/Maint	
Bottled Water	(221.65)
water/sewer/garbage	
insurance	(365.19)
Indirect	<u>25,611.71</u>

ASH Ed Program - CAPREP  
**Monthly Progress Report**  
 As of 12/31/24

Program Period: July 1, 2024 - June 30, 2025  
 Project ID # 97500  
 CONTRACT TIME LAPSED:  
**50.00%**

	ANNUAL BUDGET	Y-T-D ACTUAL	BALANCE	Variance
REVENUE:				
REVENUE:	<b>400,027</b>	201,018	199,009	50.25%
<b>TOTAL REVENUE</b>	<b>400,027</b>	<b>201,018</b>	<b>199,009</b>	<b>50.25%</b>
Expenditures:				
Salaries	<b>197,847</b>	97,255	100,592	49.16%
Fringe	<b>73,831</b>	35,485	38,346	48.06%
Payroll Accrual				
<b>1. TOTAL PERSONNEL</b>	<b>271,678</b>	132,740	138,938	48.86%
<b>2. OPERATING EXPENSES</b>				
1. Travel - MCAH - Sponsored Training and E	<b>0</b>		0	#DIV/0!
1. Travel - Other	<b>8,000</b>	7,317	683	91.47%
2. Training	<b>3,000</b>		3,000	0.00%
3. General Expense	<b>25,493</b>	11,499	13,994	45.11%
4. Space/Rent Lease	<b>22,320</b>	11,160	11,160	50.00%
5. Communication	<b>13,000</b>	5,830	7,170	44.85%
6. Laptops	<b>0</b>		0	#DIV/0!
7. Audit Expense	<b>0</b>		0	#DIV/0!
<b>3. OTHER COSTS</b>				
1. Incentives for Completers	<b>14,660</b>	12,980	1,680	88.54%
2. Food for Participants	<b>4,000</b>	1,571	2,429	39.28%
3. Educational Materials	<b>1,200</b>		1,200	0.00%
<b>4. INDIRECT (13.5% of Salaries and Benefit)</b>	<b>36,677</b>	17,920	18,757	48.86%
Total Non-Personnel	<b>128,349</b>	<b>68,278</b>	<b>60,071</b>	<b>53.20%</b>
<b>Total Expenditures</b>	<b>400,027</b>	201,018	199,009	50.25%
<b>Net Income (Loss)</b>	<b>0</b>	0		

CA Prep Admin breakdown:

Allowed	17,919.96
Less:	
Property Taxes	
Yard Maintenance	(120.00)
Security systems	
repairs/Maint	(1,869.83)
Utilities	(86.25)
water/sewer/garbage	(526.07)
insurance	(1,851.30)
Indirect	<u>13,466.51</u>

ASH Ed Program - I & E  
**Monthly Progress Report**  
As of 12/31/24

Program Period: July 1, 2024 - June 30, 2025  
Project ID # 97005  
CONTRACT TIME LAPSED:  
**50.00%**

	ANNUAL BUDGET	Y-T-D ACTUAL	BALANCE	Variance
REVENUE:				
REVENUE:	<b>187,066</b>	83,646	103,420	44.71%
<b>TOTAL REVENUE</b>	<b>187,066</b>	<b>83,646</b>	<b>103,420</b>	<b>44.71%</b>
Expenditures:				
Salaries	<b>120,878</b>	55,930	64,948	46.27%
Fringe	<b>16,008</b>	6,168	9,840	38.53%
Payroll Accrual				
<b>1. TOTAL PERSONNEL</b>	<b>136,886</b>	62,098	74,788	45.36%
<b>2. OPERATING EXPENSES</b>				
1. Travel - MCAH - Sponsored Training & Eve	<b>0</b>		0	#DIV/0!
2. Travel - Other	<b>3,000</b>	1,924	1,076	64.12%
3. Training	<b>1,000</b>		1,000	0.00%
4. General Expense	<b>11,019</b>	4,524	6,496	41.05%
5. Space/Rent Lease	<b>8,280</b>	4,140	4,140	50.00%
6. Communication	<b>6,000</b>	2,577	3,423	42.95%
7. Laptops	<b>0</b>		0	#DIV/0!
<b>3. OTHER COSTS</b>				
1. Incentives for Completers	<b>2,000</b>		2,000	0.00%
2. Food for Participants	<b>0</b>		0	
3. Educational Materials	<b>400</b>		400	0.00%
<b>4. INDIRECT (13.5% of Salaries and Benefit)</b>	<b>18,480</b>	8,383	10,096	45.36%
Total Non-Personnel	<b>50,179</b>	<b>21,547</b>	<b>28,632</b>	<b>42.94%</b>
<b>Total Expenditures</b>	<b>187,066</b>	83,646	103,420	44.71%
<b>Net Income (Loss)</b>	<b>0</b>	0		

I & E Admin breakdown:

Allowed	8,383.27
less:	
Rental	(501.66)
Janitorial Services	
Security systems	
Yard Maint.	(120.00)
repairs/Maint	(125.00)
Utilities	
water/sewer/garbage	(51.12)
insurance	(657.42)
Indirect	<u>6,928.07</u>

Clinic Program - Fee for Service  
**Monthly Progress Report**  
As of 12/31/24

Program Period: April 1, 2024 - March 31, 2025  
Project ID #95000 & 95070  
CONTRACT TIME LAPSED:  
**75.00%**

	ANNUAL BUDGET	Y-T-D ACTUAL	BALANCE	Variance	Comment
<b>REVENUE:</b>					
Family Pact	497,000	317,999	179,001	63.98%	
Medi-Cal	258	453	(195)	175.47%	
Patient Fees	63,000	57,889	5,111	91.89%	
Private Insurance	99,000	127,316	(28,316)	128.60%	
Other 3rd Party Payers	2,000	567	1,433	28.34%	
<b>TOTAL REVENUE</b>	<b>661,258</b>	<b>504,223</b>	<b>157,035</b>	<b>76.25%</b>	
<b>Expenditures:</b>					
Salaries	<b>359,562</b>	272,601	86,961	75.81%	
Fringe	<b>95,461</b>	59,685	35,776	62.52%	
<b>1. TOTAL PERSONNEL</b>	<b>455,023</b>	332,287	122,736	73.03%	
1. Clinical Service	<b>48,000</b>	46,600	1,400	97.08%	
2. Lease/Rental	<b>31,386</b>	21,840	9,546	69.58%	
3. Medical Supplies	<b>40,000</b>	26,211	13,789	65.53%	
<b>Other Expense</b>					
1. License/Registration Fees	<b>2,937</b>	3,357	(420)	114.30%	
2. Outreach/Training	<b>3,000</b>	4,841	(1,841)	161.38%	
3. Depreciation	<b>7,868</b>	2,622	5,246	33.33%	
4. Office Supplies included leased copier	<b>2,000</b>	6,005	(4,005)	300.24%	
5. Janitorial/Security Fees	<b>5,930</b>	9,429	(3,499)	159.00%	
<b>Travel Expense</b>					
1. Mileage and Fuel	<b>3,000</b>	3,783	(783)	126.09%	
<b>Utilities &amp; Communication</b>					
1. Utilities	<b>1,000</b>	1,502	(502)	150.22%	
2. Software	<b>1,000</b>	109	891	10.88%	
3. Communication	<b>0</b>	41	(41)	#DIV/0!	
<b>4. INDIRECT (10.0%)</b>	<b>60,114</b>	45,597	14,517	75.85%	
Total Non-Personnel	<b>206,235</b>	<b>171,937</b>	<b>34,298</b>	<b>83.37%</b>	
<b>Total Expenditures</b>	<b>661,258</b>	504,223	157,035	76.25%	
<b>Net Income (Loss)</b>	<b>0</b>	0			



Early Childhood Wraparound  
**Monthly Progress Report**  
As of 12/31/24

Program Period: November 1, 2024 - June 30, 2026

Project ID # 97496

CONTRACT TIME LAPSED:

**10%**

	ANNUAL BUDGET	Y-T-D ACTUAL	BALANCE	Variance
REVENUE:				
<b>TOTAL REVENUE</b>	1,500,000	130,662	1,369,338	9%
Expenditures:				
Salaries	832,579	79,548	753,031	10%
Fringe	299,978	20,774	279,204	7%
<b>1. TOTAL PERSONNEL</b>	<b>1,132,557</b>	<b>100,322</b>	<b>1,032,235</b>	<b>9%</b>
<b>2. OPERATING EXPENSES</b>				
1. Program Materials	23,000		23,000	0%
2. Office Supplies	2,770	102	2,668	4%
3. Technology - phone & internet	13,000	1,195	11,805	9%
4. Training costs	8,400		8,400	0%
5. Travel	36,000	859	35,141	2%
6. Facility Rent	82,200	14,828	67,372	18%
7. Incentives	50,000		50,000	0%
8. Liabilites Insurance	3,000	73	2,927	2%
9. Laptops	9,000	1,082	7,918	12%
<b>3. INDIRECT (10.3% of total cost)</b>	<b>140,073</b>	<b>12,201</b>	<b>127,872</b>	<b>9%</b>
Total Non-Personnel	367,443	30,340	337,103	8%
<b>Total Expenditures</b>	<b>1,500,000</b>	<b>130,662</b>	<b>1,369,338</b>	<b>9%</b>
<b>Net Income (Loss)</b>	<b>0</b>	<b>0</b>		

FUSD Comp Sex Education  
**Monthly Progress Report**  
As of 12/31/24

Program Period: July 1, 2024 - June 30, 2025

Project ID # 97450

CONTRACT TIME LAPSED:

**50%**

	ANNUAL BUDGET	Y-T-D ACTUAL	BALANCE	Variance
<b>REVENUE:</b>				
<b>TOTAL REVENUE</b>	514,867	257,434	257,434	50%
<b>Expenditures:</b>				
Salaries	316,859	167,263	149,596	53%
Fringe	95,056	42,061	52,995	44%
<b>1. TOTAL PERSONNEL</b>	411,915	209,324	202,591	51%
<b>2. OPERATING EXPENSES</b>				
1. Rent	25,200	18,754	6,446	74%
2. Utilities/Repair & Maint.	12,600	13,513	(913)	107%
3. Janitorial/ Security Service/Yard M	1,200	4,149	(2,949)	346%
4. Office Supplies	1,000	1,262	(262)	126%
5. Communications	12,000	5,775	6,225	48%
6. Travel	7,000	6,214	786	89%
<b>3. OTHER COSTS</b>				
1. Insurance	1,440	767	673	53%
<b>4. INDIRECT (10.3% of direct expense)</b>	42,512	20,498	22,014	48%
Total Non-Personnel	102,952	70,932	32,020	69%
<b>Total Expenditures</b>	514,867	280,256	234,611	54%
<b>Net Income (Loss)</b>	<b>0</b>	<b>(22,823)</b>	Should applied to prior years fund balance	

Carryover Revenue from FY2022-2023 60,249

Carryover Revenue from FY2023-2024 20,273

80,521

GLOW Program  
**Monthly Progress Report**  
 As of 12/31/24

Program Period: July 1, 2024 - December 31, 2025

Project ID # 93520

CONTRACT TIME LAPSED:

**33%**

	ANNUAL BUDGET	Y-T-D ACTUAL	BALANCE	Variance
REVENUE:	<b>95,932</b>	20,427	75,505	21%
<b>TOTAL REVENUE</b>	95,932	20,427	75,505	21%
Expenditures:				
Salaries	50,430	12,042	38,388	24%
Fringes	15,406	4,222	11,184	27%
<b>TOTAL PERSONNEL</b>	65,836	16,264	49,572	25%
<b>OPERATING EXPENSES</b>				
1. Facilities Cost (rent)	0		0	0%
2. Travel	300	238	62	0%
<b>PROGRAM EXPENSES</b>				
Material and Supplies (Curriculum materials for clients; transportation stipend, curriculum materials for Facilitator)	20,680	1,984	18,696	10%
<b>INDIRECT (10.5%)</b>	9,116	1,941	7,175	21%
Total Non-Personnel	30,096	4,163	25,933	14%
<b>Total Expenditures</b>	95,932	20,427	75,505	21%
<b>Net Income (Loss)</b>	0	0		

In Home Care Service Program

**Monthly Progress Report**

As of 12/31/2024

Program Period: July 1, 2024 - June 30, 2025

Project ID # 97400

CONTRACT TIME LAPSED:

**50%**

	ANNUAL BUDGET	Y-T-D ACTUAL	BALANCE	Variance
REVENUE:				
<b>TOTAL REVENUE</b>	275,000	133,639	141,361	49%
Expenditures:				
Salaries	170,337	82,191	88,146	48%
Fringe	51,516	24,301	27,215	47%
<b>1. TOTAL PERSONNEL</b>	<b>221,853</b>	<b>106,492</b>	<b>115,361</b>	<b>48%</b>
<b>2. OPERATING EXPENSES</b>				
1. Communications	6,646	3,531	3,115	53%
2. Office Supplies	560	323	237	58%
3. Rent	5,000	2,500	2,500	50%
4. Travel	3,500	2,980	520	85%
5. Training	900		900	0%
<b>3. OTHER COSTS</b>				
1. Insurance	772	438	334	57%
<b>4. INDIRECT (15% of direct expense)</b>	<b>35,769</b>	<b>17,374</b>	<b>18,395</b>	<b>49%</b>
Total Non-Personnel	53,147	27,146	26,001	51%
<b>Total Expenditures</b>	<b>275,000</b>	<b>133,639</b>	<b>141,361</b>	<b>49%</b>
<b>Net Income (Loss)</b>	<b>0</b>	<b>0</b>		

In-Home Care Service Admin breakdown:

Allowed	17,373.96
less:	
Mileage	
Security systems	(168.00)
Yard Maint	(642.00)
Utilities	(2,910.90)
water/sewer/garbage	(205.93)
insurance	
Phone/Cell phone stipend	
Adj	
Indirect	<u>13,447.13</u>

**Public Awareness & Community Outreach Program**  
**Monthly Progress Report**  
As of 12/31/24

Program Period: June 25, 2024 - June 24, 2025  
Project ID # 97495  
CONTRACT TIME LAPSED:  
**58%**

	ANNUAL BUDGET	Y-T-D ACTUAL	BALANCE	Variance
<b>REVENUE:</b>				
<b>TOTAL REVENUE</b>	300,000	171,022	128,979	57%
<b>Expenditures:</b>				
Salaries	182,910	102,980	79,930	56%
Fringe	57,315	28,349	28,966	49%
<b>1. TOTAL PERSONNEL</b>	240,225	131,329	108,896	55%
<b>2. OPERATING EXPENSES</b>				
1. Rent	24,000	14,310	9,691	60%
2. Travel	3,350	6,567	(3,217)	196%
3. Office Supplies, Postage, Printing	502	120	382	24%
4. Outreach Material	1,050		1,050	0%
5. Phone and cellphone Stipends	3,600	2,726	874	76%
<b>4. INDIRECT (10.3% of direct expense)</b>	27,273	15,970	11,303	59%
Total Non-Personnel	59,775	39,692	20,083	66%
<b>Total Expenditures</b>	300,000	171,022	128,979	57%
<b>Net Income (Loss)</b>	<b>0</b>	<b>0</b>		

Billing based on Engagement. \$40/engagement

OPA READY  
**Monthly Progress Report**  
As of 12/31/24

Program Period: July 1, 2023 - June 30, 2024

Project ID # 97110

CONTRACT TIME LAPSED:

**50%**

	ANNUAL BUDGET	Y-T-D ACTUAL	BALANCE	Variance
REVENUE:				
<b>TOTAL REVENUE</b>	343,000	168,338	174,662	49%
Expenditures:				
Salaries	199,141.00	97,852	101,289	49%
Fringe	50,203.00	22,076	28,127	44%
<b>1. TOTAL PERSONNEL</b>	249,344.00	119,928	129,416	48%
<b>2. OPERATING EXPENSES</b>				
1. Facility Rent	21,600.00	11,374	10,226	53%
2. Communications	3,600.00	2,603	997	72%
3. Program Supplies	5,149.00	3,847	1,302	75%
4. Travel	11,577.00	8,031	3,546	69%
5. Training/conference Fee	12,000.00	3,082	8,918	26%
<b>3. OTHER COSTS</b>				
1. Incentives for Participant Completers	4,000.00	2,000	2,000	50%
2. Food for Participants	2,500.00	1,148	1,352	46%
3. Food Incentives for Partners	1,200.00	605	595	50%
<b>4. INDIRECT (10.3%) *</b>	32,030.00	15,720	16,310	49%
Total Non-Personnel	93,656.00	48,410	45,246	52%
<b>Total Expenditures</b>	343,000.00	168,338	174,662	49%
<b>Net Income (Loss)</b>	<b>0</b>	<b>0</b>		

School Based Sealant Program  
**Monthly Progress Report**  
As of 12/31/24

Program Period: July 1, 2024 - June 30, 2025

Project ID # 97160

CONTRACT TIME LAPSED:

**50%**

	ANNUAL BUDGET	Y-T-D ACTUAL	BALANCE	Variance
REVENUE:	250,000	118,546	131,454	47%
<b>TOTAL REVENUE</b>	250,000	118,546	131,454	47%
Expenditures:				
Salaries	127,054	65,960	61,094	52%
Fringe	46,082	24,216	21,867	53%
Payroll Accrual				
<b>TOTAL PERSONNEL</b>	173,136	90,176	82,961	52%
<b>OPERATING EXPENSES</b>				
1. Space/Rent	14,400	7,200	7,200	50%
2. Communications	3,768	2,026	1,742	54%
3. Printing	420	210	210	50%
4. Office Supplies	969	349	620	36%
5. Travel	1,336	660	677	49%
6. Oral Health Screening Stipends for Prov	30,000	4,400	25,600	15%
<b>INDIRECT (15% of personnel costs)</b>	25,970	13,526	12,444	52%
Total Non-Personnel	76,864	28,371	48,493	37%
<b>Total Expenditures</b>	250,000	118,546	131,454	47%
<b>Net Income (Loss)</b>	0	0		

County Sealant Admin breakdown:

Allowed	13,526.36
less:	
Safety	
Repair and Maintenance	
Security systems	(165.00)
Yard Maint	
Utilities	(1,739.76)
water/sewer/garbage	(484.65)
insurance	(292.20)
Indirect	<u>10,844.75</u>

STD/HCV Screenings  
**Monthly Progress Report**  
As of 12/31/24

Program Period: October 1, 2024 - June 30, 2028

Project ID # 97480

CONTRACT TIME LAPSED:

**5%**

	57 Months BUDGET	Y-T-D ACTUAL	BALANCE	Variance
REVENUE:				
<b>TOTAL REVENUE</b>	1,500,000	108,344	1,391,656	7%
Expenditures:				
Salaries	837,104	61,901	775,203	7%
Fringe	213,603	14,588	199,015	7%
<b>1. TOTAL PERSONNEL</b>	1,050,707	76,489	974,218	7%
<b>2. OPERATING EXPENSES</b>				
1. Mileage	8,050		8,050	0%
2. Professional Services	83,700	4,200	79,500	5%
3. Medical Supplies	100,000	9,835	90,165	10%
4. Office Supplies	5,737		5,737	0%
5. Facility Rent w/ utilities	76,500	5,332	71,168	7%
6. Communications	11,800	715	11,085	6%
7. Copier Lease	5,900	300	5,600	5%
<b>3. INDIRECT (15% of total personnel)</b>	157,606	11,473	146,133	7%
Total Non-Personnel	449,293	31,855	417,438	7%
<b>Total Expenditures</b>	1,500,000	108,344	1,391,656	7%
<b>Net Income (Loss)</b>	<b>0</b>	<b>0</b>		



Title X  
**Monthly Progress Report**  
As of 12/31/24

Program Period: April 1, 2024 - March 31, 2025

Project ID #95100

CONTRACT TIME LAPSED:

**75.00%**

	ANNUAL BUDGET	Y-T-D ACTUAL	BALANCE	Variance
REVENUE:				
REVENUE:	<b>125,000</b>	82,411	42,589	65.93%
<b>TOTAL REVENUE</b>	<b>125,000</b>	<b>82,411</b>	<b>42,589</b>	<b>65.93%</b>
Expenditures:				
Salaries	<b>0</b>		0	
Fringe	<b>0</b>		0	
Payroll Accrual				
<b>1. TOTAL PERSONNEL</b>	<b>0</b>	0	0	
1. Clinical Service	<b>36,000</b>	27,000	9,000	75.00%
2. Lease/Rental	<b>17,191</b>	11,827	5,364	68.80%
<b>Other Expense</b>				
1. General Liab. Insurance	<b>16,290</b>	12,718	3,571.93	78.07%
<b>Travel Expense</b>				
1. Mileage and Fuel	<b>3,500</b>	1,377	2,123.36	39.33%
<b>Utilities &amp; Communication</b>				
1. Utilities	<b>1,000</b>	470	530	46.95%
2. Software	<b>32,600</b>	16,191	16,409	49.67%
3. Communication	<b>7,055</b>	5,336	1,719	75.64%
<b>4. INDIRECT (10.0% )</b>	<b>11,364</b>	7,492	3,872	65.93%
Total Non-Personnel	<b>125,000</b>	<b>82,411</b>	<b>42,589</b>	<b>65.93%</b>
<b>Total Expenditures</b>	<b>125,000</b>	<b>82,411</b>	<b>42,589</b>	<b>65.93%</b>
<b>Net Income (Loss)</b>	<b>0</b>	0		

TOBACCO PROGRAM - Rural  
Monthly Progress Report  
As of 12/31/24

Program Period: July 1, 2024- June 30, 2025  
Project ID # 91000  
CONTRACT TIME LAPSED:  
50.00%

	ANNUAL BUDGET	Y-T-D ACTUAL	BALANCE	Variance
<b>REVENUE:</b>				
CALIF. DEPT. OF PUBLIC HEATH	235,703	109,037	126,666	46%
<b>Expenditures:</b>				
Salaries	122,694	64,438	58,256	53%
Fringe	53,664	19,705	33,959	37%
<b>TOTAL PERSONNEL</b>	<b>176,358</b>	<b>84,143</b>	<b>92,215</b>	<b>48%</b>
<b>OPERATING EXPENSES</b>				
Space Rent	5,990	4,397	1,593	73%
Office Supplies	1,200	62	1,139	5%
Communications/CTCP Communicatio	1,320	1,203	117	91%
Postage	180	5	175	3%
Printing	0	0	0	0%
Duplicating	777	302	475	39%
Audit	263		263	0%
Total Operating Costs	9,730	5,969	3,761	61%
<b>Equipment</b>				
Adobe Pro & Zoom software/Compute	210	216	(6)	103%
<b>Travel/Per Diem</b>				
Project Travel/Training	3,357	832	2,525	25%
CTCP Training	1,128		1,128	0%
Required CTCP Training	2,056	1,295	761	63%
Out of State Travel			0	#DIV/0!
Total Travel/Per Diem	6,541	2,127	4,414	33%
<b>Evaluation Consultation</b>				
Evaluation Consultation	12,540	6,270	6,270	50%
<b>Program Costs</b>				
Educational Materials	940		940	0%
Incentives	2,708		2,708	0%
Paid Media	10,000		10,000	0%
Booth Rental/Facilities Fees	100	25	75	25%
Membership	0		0	#DIV/0!
Total Program Costs	13,748	25	13,723	0%
<b>Indirect Cost</b>				
Federally Approved ICR @ 10.3%	16,576	10,287	6,289	62%
<b>Total Non-Personnel</b>	<b>59,345</b>	<b>24,894</b>	<b>34,451</b>	<b>42%</b>
<b>Total Expenditures</b>	<b>235,703</b>	<b>109,037</b>	<b>126,666</b>	<b>46%</b>
<b>Net Income (Loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Advancing Tobacco Cessation in Community Clinics

**Monthly Progress Report**

As of 12/31/24

Program Period: August 1, 2024 - June 30, 2025

Project ID # 91200

CONTRACT TIME LAPSED:

**45.45%**

	ANNUAL BUDGET	Y-T-D ACTUAL	BALANCE	Variance
REVENUE:				
REVENUE:	<b>49,500</b>	24,052	25,448	48.59%
<b>TOTAL REVENUE</b>	<b>49,500</b>	<b>24,052</b>	<b>25,448</b>	48.59%
Expenditures:				
Salaries	<b>29,551</b>	14,355	15,196	48.58%
Fringe	<b>10,340</b>	5,499	4,841	53.19%
Payroll Accrual				
<b>1. TOTAL PERSONNEL</b>	<b>39,891</b>	19,854	20,037	49.77%
<b>2. OPERATING EXPENSES</b>				
1. General Expense	<b>500</b>		500	0.00%
2. Communication/Software	<b>1,705</b>	691	1,014	40.53%
3. Space/Rent Lease	<b>2,904</b>	1,320	1,584	45.45%
<b>4. INDIRECT (10.0% of total costs ) *</b>	<b>4,500</b>	2,187	2,313	48.59%
Total Non-Personnel	<b>9,609</b>	<b>4,198</b>	<b>5,411</b>	43.68%
<b>Total Expenditures</b>	<b>49,500</b>	24,052	25,448	48.59%
<b>Net Income (Loss)</b>	<b>0</b>	<b>0</b>		

**FINANCE COMMITTEE MEETING**

<b>Date:</b> February 19, 2025	<b>Program:</b> Finance
<b>Agenda Item #:</b> 10	<b>Director:</b> Angela Riofrio
<b>Subject:</b> Funding List January 2025	<b>Officer:</b> Salam M. Nalia

**Recommended Action**

The information presented below is intended to keep the Board apprised of the Agency’s funding list.

**Background**

The funding list lists the agency’s funding current funding sources.

**Fiscal Impact**

The Agency’s Funding List as of January 1, 2025, reflects current funding awarded of \$193.3 million, which is an increase from \$179.3 million on July 1, 2024.

The contract list contains the following:

- 67 Periods
- 58 Sources
- 34 Programs
- 145 Contracts

As a reminder, the above amounts reflect full grant award periods and do not represent funding for a 12-month period. The schedules also include in-kind contributions / awards.

**Conclusion**

Acceptance of these financials by the Board documents the Board’s oversight over the financial operations of Fresno EOC. This is part of the Board’s fiduciary duty.

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
FUNDING AS OF 1/1/2025**

PROGRAM	FUNDING SOURCE	CONTRACT YEAR		AMOUNT	SUBTOTAL	FUND REGULATOR
		START	END			
1 ADVANCE PEACE	Board of State Corrections (CALVIP)	7/1/2022	12/31/2025	\$1,094,238		State
2 ADVANCE PEACE	City of Fresno ( VIPI YR 2)	1/1/2025	12/31/2025	\$370,000		City
3 ADVANCE PEACE	Department of Justice (BJA)	10/1/2023	9/30/2025	\$2,000,000	\$3,464,238	Federal
4 CALIFORNIA ALTERNATE PAYMENT PROGRAM - CCTR	State - Department of Education	7/1/2024	6/30/2025	\$616,391		State
5 CALIFORNIA STATE PRESCHOOL	State - Department of Education	7/1/2024	6/30/2025	\$1,647,817		State
6 CALIFORNIA STATE PRESCHOOL	USDA	10/1/2024	9/30/2025	\$200,891	\$2,465,099	Federal
7 COMMUNITY SERVICES BLOCK GRANT - 2024	State Community Services & Development	1/1/2024	4/30/2025	\$2,051,661		State
8 COMMUNITY SERVICES BLOCK GRANT - 2024 Discretionary	State Community Services & Development	1/1/2024	4/30/2025	\$26,000		State
9 COMMUNITY SERVICES BLOCK GRANT - 2025	State Community Services & Development	1/1/2025	12/31/2025	\$2,039,380	\$4,117,041	State
10 DAWN	City of Fresno	8/1/2020	7/31/2025	\$1,000,000	\$1,000,000	Local
11 ENERGY SERVICES - BIL DOE	State Community Services & Development	6/1/2023	6/30/2027	\$6,033,262		Federal
12 ENERGY SERVICES - DOE 2022	State Community Services & Development	7/1/2022	6/30/2025	\$1,511,247		Federal
13 ENERGY SERVICES - LIHEAP 2024	State Community Services & Development	11/1/2023	6/30/2025	\$12,789,456		Federal
14 ENERGY SERVICES - LIHEAP 2025	State Community Services & Development	11/1/2024	6/30/2026	\$12,786,510	\$33,120,475	Federal
15 FOOD SERVICES	CAFE EOC	1/1/2025	12/31/2025	\$120,000		Fee For Service
16 FOOD SERVICES	Buster Pizza	8/1/2024	6/30/2025	\$1,500,000		Fee For Service
17 FOOD SERVICES	School Meals - Head Start	1/1/2025	12/31/2025	\$1,700,000		Intercompany
18 FOOD SERVICES	School Meals - Sanctuary / Soul	7/1/2024	6/30/2025	\$25,000		Intercompany
19 FOOD SERVICES	School Meals - External	7/1/2024	6/30/2025	\$620,000		Fee For Service
20 FOOD SERVICES	Catering - Internal	1/1/2025	12/31/2025	\$125,000		Fee For Service
21 FOOD SERVICES	Catering - External	1/1/2025	12/31/2025	\$260,000		Fee For Service
22 FOOD SERVICES	Senior Meals - Homebound	7/1/2024	6/30/2025	\$4,200,000		Fee For Service
23 FOOD SERVICES	USDA - At Risk	10/1/2024	9/30/2025	\$120,000		Federal
24 FOOD SERVICES	USDA - Summer & Winter Meals	10/1/2024	9/30/2025	\$60,000		Federal
25 FOOD SERVICES - Food Distribution	Kaiser Permanente	7/1/2024	6/30/2025	\$25,000		Private
26 FOOD SERVICES - Food Distribution	Market Match	1/1/2025	5/30/2025	\$18,000	\$8,773,000	State
27 GUARANTEED INCOME	The California Endowment	10/1/2023	12/31/2025	\$150,000		Private
28 GUARANTEED INCOME	The California Wellness Foundation	6/1/2023	12/31/2025	\$500,000		Private
29 GUARANTEED INCOME	Delta Dental Community Care Foundation	11/1/2023	12/31/2025	\$100,000		Private
30 GUARANTEED INCOME	Central Valley Community Foundation	11/1/2023	12/31/2025	\$50,000		Private
31 GUARANTEED INCOME	James Irvine Foundation	8/30/2023	12/31/2025	\$100,000		Private
32 GUARANTEED INCOME	Mayors for a Guaranteed Income	2/1/2024	12/31/2025	\$15,000		Private
33 GUARANTEED INCOME	The Kresge Foundation	8/1/2023	12/31/2025	\$100,000		Private
34 GUARANTEED INCOME	Sierra Health Foundation	3/1/2024	12/31/2025	\$25,000	\$1,040,000	Private
35 HEAD START / EARLY HEAD START	IN-KIND	1/1/2025	12/31/2025	\$11,894,766		Private
36 HEAD START / EARLY HEAD START	US Department of HHS	1/1/2025	12/31/2025	\$47,579,061		Federal
37 HEAD START / EARLY HEAD START - American Rescue Plan - ARPA	US Department of HHS	7/1/2023	6/29/2025	\$189,705		Federal
38 HEAD START / EARLY HEAD START - COVID Funding	US Department of HHS	7/1/2023	6/29/2025	\$348,655		Federal
39 HEAD START / EARLY HEAD START	USDA	10/1/2024	9/30/2025	\$1,179,309	\$61,191,496	Federal
40 HEALTH SERVICES - Title X	Essential Access Health-Title X	4/1/2024	3/31/2025	\$120,000		Federal
41 HEALTH SERVICES - Clinic	Third Parties	4/1/2024	3/31/2025	\$661,258		Fee For Service
42 HEALTH SERVICES - ADOLESCENT FAMILY LIFE PROGRAM	CDPH-MCAH	7/1/2023	6/30/2026	\$1,644,525		State
43 HEALTH SERVICES - CA PREP & I&E	State - Department of Health	7/1/2022	6/30/2025	\$1,761,279		State
44 HEALTH SERVICES - In-Home Care Services	County of Fresno	7/1/2020	6/30/2026	\$1,650,000		Local
45 HEALTH SERVICES - Promoting Optimal Health for Rural Youth	The Regents of the Univ. of CA through UCSF	7/1/2023	6/30/2028	\$1,750,000		Federal
46 HEALTH SERVICES - RURAL TOBACCO	State - Department of Health	7/1/2020	6/30/2025	\$1,111,054		State
47 HEALTH SERVICES - School Based Sealant	County of Fresno	7/1/2023	6/30/2027	\$920,000		Local
48 HEALTH SERVICES - FUSD - Comprehensive Sex Education	Fresno Unified School District	7/1/2022	6/30/2025	\$1,518,359		Local
49 HEALTH SERVICES - Public Awareness and Community Outreach Campaign Services	Office of Planning and Research	6/25/2024	6/30/2025	\$300,000		State
50 HEALTH SERVICES - Increasing Vaccine Confidence Among CA Communities	State - Department of Health	1/1/2025	6/30/2025	\$306,000		State
51 HEALTH SERVICES - STD/HCV Screenings	County of Fresno	10/1/2024	6/30/2028	\$1,500,000		Local
52 HEALTH SERVICES - Early Childhood Wraparound	HELUNA	11/1/2024	6/30/2026	\$1,500,000		State
53 HEALTH SERVICES - Glow!	First 5 of Fresno County	9/1/2019	12/31/2025	\$670,000		Local
54 HEALTH SERVICES - Advancing Tobacco Cessation in Community Clinics	CDPH	8/1/2024	6/30/2026	\$81,000	\$15,493,475	State
55 Community Learning Center	First 5 of Fresno County	7/1/2022	6/30/2025	\$450,000	\$450,000	Local

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
FUNDING AS OF 1/1/2025**

PROGRAM	FUNDING SOURCE	CONTRACT YEAR		AMOUNT	SUBTOTAL	FUND REGULATOR
		START	END			
56 LCC - CCC Nature-Based Solutions (NBS)	California Conservation Corps (CCC)	4/20/2023	4/30/2029	\$2,571,428		State
57 LCC - CLCC Foundation	California Local Conservation Corp Foundation	9/23/2024	3/31/2026	\$284,199		Foundation
58 LCC- YOUTHBUILD CALIFORNIA CHARTER SCHOOL	YBCSC	7/1/2024	6/30/2025	\$146,000		Private
59 LCC-BUY BACK CENTER	Friant Buy Back Center	1/31/2025	12/31/2025	\$100,000		Fee For Service
60 LCC - Mattress Recycling Council CAO	Mattress Recycling	1/31/2025	12/31/2025	\$40,000		Fee For Service
61 LCC-Calfire Central Valley Forestry Corps	Fresno Regional Workforce Investment Board (FRWIB)- ROI	9/1/2023	12/31/2025	\$150,000		Local
62 LCC-California Endowment- Corpmember Supportive Services	California Endowment	2/1/2013	12/30/2025	\$15,000		Endowment
63 LCC-DOC RECYCLING CYCLE 38	CALRECYCLE	7/1/2023	6/30/2025	\$1,992,282		State
64 LCC-DOC RECYCLING CYCLE 39	CALRECYCLE	7/1/2024	6/30/2026	\$2,064,004		State
65 LCC - SB 1013 Grant	State of CA - California Environmental - Calrecycle	4/25/2024	4/1/2026	\$799,665		State
66 LCC-Facility Rental	Foster Grandparent	1/1/2025	12/31/2025	\$16,209		Federal
67 LCC-Facility Rental	Office of The County of Fresno Public Defender	1/1/2025	12/31/2025	\$5,400		Local
68 LCC-Facility Rental	LIHEAP	1/1/2025	12/31/2025	\$6,000		Intercompany Transfer
69 LCC-FFS Dental Clinic Health Service Yard Maintenance	Intercompany - Fresno EOC Health Services	1/1/2025	12/31/2025	\$4,303		Intercompany Transfer
70 LCC-FFS Franklin Head Start Yard Maintenance	Intercompany - Fresno EOC Head Start	1/1/2025	12/31/2025	\$14,400		Intercompany Transfer
71 LCC-FFS City of Fresno -	Wee abatement & Yard Maintenance	1/1/2023	6/30/2025	\$89,118		City of Fresno
72 LCC - County of Fresno	ARPA/SLFRF Computer Fund	3/28/2023	12/31/2026	\$48,584		County
73 LCC-YOUTHBUILD DEPARTMENT OF LABOR	US Department of Labor Employment and Training Adminis	6/1/2023	9/30/2026	\$1,500,000		Federal
74 LCC-YOUTHBUILD DEPARTMENT OF LABOR	US Department of Labor Employment and Training Adminis	5/1/2024	10/31/2025	\$500,000		Federal
75 LCC-YOUTHBUILD/AmeriCorps 22-24	Corporation for National and Community Service	8/15/2022	8/14/2025	\$249,504		Federal
76 LCC-YOUTHBUILD/AmeriCorps 24-25	Corporation for National and Community Service	8/15/2024	8/14/2026	\$200,000	\$10,796,096	Federal
77 SANCTUARY - Cal OES Human Trafficking Victim Assist.(HV) Program	CalOES Victim Services and Public Safety Branch	4/1/2024	3/31/2025	\$899,999		State
78 SANCTUARY - CalOES HY Emergency Services Pilot Program	CalOES Victim Services and Public Safety Branch	4/1/2022	3/31/2027	\$2,375,000		State
79 SANCTUARY - CVAHT OVC Housing	U.S. Department of Justice	10/1/2021	6/30/2025	\$594,316		Federal
80 SANCTUARY - CVAHT Sisters of the Presentation Community Grants	CommonSpirit Health Foundation	10/15/2023	12/31/2025	\$25,000		Foundation
81 SANCTUARY - OVC for Minor Victims of HT	U.S. Department of Justice	10/1/2023	9/30/2026	\$618,230		Federal
82 SANCTUARY - CVAHT Slave 2 Nothing	Slave 2 Nothing Foundation	1/1/2023	12/31/2025	\$30,000		Foundation
83 SANCTUARY - HHIP outreach	Cal Viva Health	1/1/2023	12/31/2025	\$124,805		Private
84 SANCTUARY - SCAN	SCAN Health Plan	7/1/2024	6/30/2025	\$25,000		Private
85 SANCTUARY - HERO Team 2	US Department of HUD	9/1/2024	8/31/2025	\$525,000		Federal
86 SANCTUARY - PHOENIX	US Department of HUD	9/1/2024	8/31/2025	\$487,032		Federal
87 SANCTUARY - PHOENIX Client Rental Income	Clients	9/1/2024	8/31/2025	\$34,000		Other (Provide Description)
88 SANCTUARY - PROJECT HEARTH	US Department of HUD	10/1/2024	9/30/2025	\$325,490		Federal
89 SANCTUARY - PROJECT RISE	US Department of HUD	11/1/2024	10/31/2025	\$682,100		Federal
90 SANCTUARY - LGBTQ City ARPA	City of Fresno	4/1/2024	3/31/2025	\$100,000		Local
91 SANCTUARY - LGBTQ OVC Mentoring	U.S. Department of Justice	10/1/2021	4/30/2025	\$625,000		Federal
92 SANCTUARY - Shelter County Project Spark	County of Fresno	7/1/2024	6/30/2025	\$489,355		Local
93 SANCTUARY - Shelter County HEAP/HHAP Homeless Youth Services	County of Fresno	7/1/2024	6/30/2025	\$304,536		Local
94 SANCTUARY - Shelter City HEAP/HHAP Youth Services	City of Fresno	11/1/2024	6/30/2026	\$395,332		Local
95 SANCTUARY - SOUL Rental Income	Intercompany	7/1/2024	6/30/2025	\$140,790		Other (Provide Description)
96 SANCTUARY - SOS	Central Valley Community Foundation	1/1/2024	12/31/2025	\$18,000		Foundation
97 SANCTUARY - SOS Donations	Donations & Miscellaneous	1/1/2025	12/31/2025	\$14,000	\$8,832,985	Private
98 SCHOOL OF UNLIMITED LEARNING	Donations & Miscellaneous	7/1/2024	6/30/2025	\$5,000		Private
99 SCHOOL OF UNLIMITED LEARNING	Federal - Department of Education - Title Grants	7/1/2024	6/30/2025	\$67,454		Federal
100 SCHOOL OF UNLIMITED LEARNING	FUSD - Property Tax	7/1/2024	6/30/2025	\$196,792		Local
101 SCHOOL OF UNLIMITED LEARNING	FUSD-Federal Lottery Funding	7/1/2024	6/30/2025	\$35,150		Local
102 SCHOOL OF UNLIMITED LEARNING	State - Department of Education ADA	7/1/2024	6/30/2025	\$2,107,925		State
103 SCHOOL OF UNLIMITED LEARNING	State - Department of Education EPA	7/1/2024	6/30/2025	\$635,005		State
104 SCHOOL OF UNLIMITED LEARNING	State - Department of Education-Educator Effectiveness Gr	9/30/2022	6/30/2026	\$51,940		State
105 SCHOOL OF UNLIMITED LEARNING	State - Department of Education-Mandate Block Grant	7/1/2024	6/30/2025	\$11,077		State
106 SCHOOL OF UNLIMITED LEARNING	State - Department of Education-Arts, Music & Instructiona	11/15/2022	6/30/2026	\$107,336		State
107 SCHOOL OF UNLIMITED LEARNING	State - Department of Education-Learning Recovery Emerg.	11/15/2022	6/30/2028	\$286,778		State
108 SCHOOL OF UNLIMITED LEARNING	State - Department of Education-AGI Completion	7/1/2022	6/30/2026	\$150,000		State
109 SCHOOL OF UNLIMITED LEARNING	USDA	7/1/2024	6/30/2025	\$10,000		Federal
110 SCHOOL OF UNLIMITED LEARNING	SP Ed Mental Health	7/1/2023	9/30/2025	\$12,133		Federal
111 SCHOOL OF UNLIMITED LEARNING	ESSA-CSI	7/1/2023	9/30/2025	\$174,382		Federal
112 SCHOOL OF UNLIMITED LEARNING	Prop 20 Arts & Music	7/1/2023	9/30/2025	\$32,821	\$3,883,793	Federal
113 TRAINING & EMPLOYMENT SERVICES	CERF Economic Development	3/1/2024	8/31/2025	\$150,000		State

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
FUNDING AS OF 1/1/2025**

PROGRAM	FUNDING SOURCE	CONTRACT YEAR		AMOUNT	SUBTOTAL	FUND REGULATOR
		START	END			
114 TRAINING & EMPLOYMENT SERVICES	One Fresno	2/15/2024	8/15/2025	\$200,000		State
115 TRAINING & EMPLOYMENT SERVICES - URBAN AREA YOUNGER YOUTH	Fresno Regional Workforce Investment Board (FRWIB)	7/1/2024	6/30/2025	\$891,800		Local
116 TRAINING & EMPLOYMENT SERVICES - EDC JUMPSTART WINTER	EDC	11/1/2024	1/31/2025	\$14,339		State
117 TRAINING & EMPLOYMENT SERVICES -FOSTER GRANDPARENTS	Corporation for National and Community Service -55103	7/1/2024	6/30/2025	\$401,468		Federal
118 TRAINING & EMPLOYMENT SERVICES -FOSTER GRANDPARENTS EXPANSION	Corporation for National and Community Service -55110	7/1/2024	6/30/2025	\$396,000		Federal
119 TRAINING & EMPLOYMENT SERVICES - VALLEY APPRENTICESHIP CONNECTIONS	County of Fresno - Probation -51005	9/1/2023	8/31/2026	\$776,160		Local
120 TRAINING & EMPLOYMENT SERVICES - VALLEY APPRENTICESHIP CONNECTIONS	Fresno County EDC - Good Jobs Challenge Project - 51023	5/1/2023	4/30/2026	\$2,055,049		Local
121 TRAINING & EMPLOYMENT SERVICES - VALLEY APPRENTICESHIP CONNECTIONS	State Center Community College District -51006	1/1/2025	12/31/2025	\$200,000		Private
122 TRAINING & EMPLOYMENT SERVICES - VALLEY APPRENTICESHIP CONNECTIONS	Fresno Regional Workforce Board - Good Jobs Challenge P	12/1/2023	7/31/2026	\$332,460		Local
123 TRAINING & EMPLOYMENT SERVICES - VALLEY APPRENTICESHIP CONNECTIONS	Fresno County EDC - CVTC Selma - 51022	5/1/2024	2/28/2026	\$462,762	\$5,880,038	Local
124 TRANSIT SYSTEMS	CVRC - Urban	7/1/2024	6/30/2025	\$3,100,000		Fee For Service
125 TRANSIT SYSTEMS	CVRC - Rural	7/1/2024	6/30/2025	\$800,000		Fee For Service
126 TRANSIT SYSTEMS	CVRC - Madera	7/1/2024	6/30/2025	\$650,000		Fee For Service
127 TRANSIT SYSTEMS	The Arc - Urban	7/1/2024	6/30/2025	\$90,000		State
128 TRANSIT SYSTEMS	The Arc - Rural	7/1/2024	6/30/2025	\$80,000		State
129 TRANSIT SYSTEMS	UCP - Urban	7/1/2024	6/30/2025	\$90,000		State
130 TRANSIT SYSTEMS	UCP - Rural	7/1/2024	6/30/2025	\$80,000		State
131 TRANSIT SYSTEMS	Meal Delivery	1/1/2025	12/31/2025	\$1,070,000		Intercompany
132 TRANSIT SYSTEMS	CalVets	7/1/2024	6/30/2025	\$150,000		Local
133 TRANSIT SYSTEMS	CUSD	7/15/2024	6/30/2025	\$10,000		Fee For Service
134 TRANSIT SYSTEMS	Head Start Transportation - Urban	1/1/2025	12/31/2025	\$210,000		Intercompany
135 TRANSIT SYSTEMS	Head Start Transportation - Rural	1/1/2025	12/31/2025	\$50,000		Intercompany
136 TRANSIT SYSTEMS	Head Start Janitorial - Urban	1/1/2025	12/31/2025	\$50,000		Intercompany
137 TRANSIT SYSTEMS	Head Start Janitorial - Rural	1/1/2025	12/31/2025	\$40,000		Intercompany
138 TRANSIT SYSTEMS	Maintenance - Internal	1/1/2025	12/31/2025	\$850,000		Fee For Service
139 TRANSIT SYSTEMS	Maintenance - The Arc	7/1/2024	6/30/2025	\$150,000		Fee For Service
140 TRANSIT SYSTEMS	Special Trips	1/1/2025	12/31/2025	\$200,000		Fee For Service
141 TRANSIT SYSTEMS	Vehicle Advertisement	1/1/2025	12/31/2025	\$6,300		Fee For Service
142 TRANSIT SYSTEMS	State Local Transportation Funds - Urban	7/1/2024	6/30/2025	\$2,013,692		State
143 TRANSIT SYSTEMS	State Local Transportation Funds - Rural	7/1/2024	6/30/2025	\$741,565		State
144 TRANSIT SYSTEMS	Taxi Script	7/1/2024	6/30/2025	\$7,000	\$10,438,557	Local
145 WOMEN, INFANTS AND CHILDREN	State - Department of Health	10/1/2022	9/30/2025	\$22,371,250	\$22,371,250	State

Total | \$193,317,542

**FINANCE COMMITTEE MEETING**

<b>Date:</b> February 19, 2025	<b>Program:</b> Finance
<b>Agenda Item #:</b> 11	<b>Director:</b> Angela Riofrio
<b>Subject:</b> Other Costs 2024	<b>Officer:</b> Salam M. Nalia

**Recommended Action**

The information presented below is intended to keep the Board apprised on the 2024 other costs.

**Background**

In response to the Commissioners' request during the January board meeting, this report provides a detailed update on the fiscal status of the "Other Costs" categories. It includes the amounts spent across each program and offers a comprehensive breakdown of the types of costs within this expense category. This information is intended to enhance clarity and transparency, fulfilling the Commissioners' request.

<b>Expense Account</b>	<b>Description</b>
COMMUNITY RELATIONS	Community sponsorships,
EVENT SPONSORSHIP	Intra-agency sponsorships e.g. safe night out
END OF YEAR RECOGNITION	End of year celebration
EOC EVENT - DISCOUNTED	Various employee events outside of the agency e.g. public event tickets purchased at discounted rate and sold to employees
EMPLOYEE EVENT	Employee events e.g. All staff conference, staff retreats
RECOGNITION	Various forms of simple appreciation for staff
SAFETY	Safety equipment and services
WELLNESS	Agency sponsored wellness activities
OTHER COSTS	Other costs
BAD DEBT EXPENSE	Uncollectible receivables
INTEREST EXPENSE	Interest expenses on various notes payable



## Fiscal Impact

Fresno EOC spent a total of \$706,678 in the “Other Costs” expense category.

Expense Account	Administration	Advance Peace	Energy Services	Food Service	Foster Grandparents	Fresno Executive Plaza	Head Start/ Early Head Start	Health Services
COMMUNITY RELATIONS	\$60,765	\$252.07	\$0	\$0	\$0	\$0	\$0	\$0
EVENT SPONSORSHIP	\$3,000	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0
END OF YEAR RECOGNITION	\$70,079	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0
EOC EVENT - DISCOUNTED	\$12,026	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0
EMPLOYEE EVENT	\$107,326	\$5,412.27	(\$55)	\$1,105	\$0	\$0	\$1,600	\$0
RECOGNITION	\$1,768	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0
SAFETY	\$2,454	\$0.60	\$5	\$4,155	\$0	\$5	\$12	\$0
WELLNESS	\$6,162	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0
OTHER COSTS	\$22,361	\$9,331.68	\$3,577	\$0	\$1,713	\$0	\$0	\$25
BAD DEBT EXPENSE	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$84,826
INTEREST EXPENSE	\$131,993	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0
	\$417,933	\$14,996.62	\$3,528	\$5,260	\$1,713	\$5	\$1,613	\$84,851

Expense Account	Local Conservation Corps	Navigation	Sanctuary	SOUL	Transit	Valley Apprenticeship Connections	Women Infants & Children
COMMUNITY RELATIONS	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00	\$0.00
EVENT SPONSORSHIP	\$996	\$0	\$0	\$0.00	\$0.00	\$0.00	\$0.00
END OF YEAR RECOGNITION	\$2,226	\$0	\$0	\$6,552.49	\$0.00	\$0.00	\$0.00
EOC EVENT - DISCOUNTED	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00	\$0.00
EMPLOYEE EVENT	\$1,160	\$0	\$0	\$0.00	\$1,649.98	\$0.00	\$1,592.00
RECOGNITION	\$2,617	\$0	\$0	\$2,267.55	\$0.00	\$0.00	\$0.00
SAFETY	\$780	\$0	\$0	\$0.00	\$1,763.56	\$0.00	\$0.00
WELLNESS	\$0	\$0	\$584	\$0.00	\$0.00	\$0.00	\$0.00
OTHER COSTS	\$286	\$3,085	\$35,134	\$5,000.00	\$0.00	\$24,533.60	\$6,969.95
BAD DEBT EXPENSE	\$98,202	\$0	(\$18,702)	\$0.00	\$0.00	\$0.00	\$0.00
INTEREST EXPENSE	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00	\$0.00
	\$106,268	\$3,085	\$17,017	\$13,820.04	\$3,413.54	\$24,533.60	\$8,561.95

## Conclusion

This item is for informational purposes only.