

FINANCE COMMITTEE MEETING

Date: April 2, 2025

Time: 5:00 PM

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

AGENDA

ITEM	SUBJECT	PRESENTER	ACTION
1.	CALL TO ORDER	Garabedian, Committee Chair	
2. Page 2	ROLL CALL A. Monthly Attendance Record		
3. Page 3	MARCH 12, 2025, FINANCE COMMITTEE MEETING MINUTES	Garabedian, Committee Chair	Approve
4. Page 6	AGENCY FINANCIAL AND HEAD START FINANCIAL STATUS REPORT FEBRUARY 2025 A. Supporting Document - CSBG Organizational Standard 8.7	Riofrio, Staff	Accept
5.	UPDATE: AGENCY REQUEST FOR LOAN A. Handout will be provided during the meeting	Nalia, Interim Deputy CEO	Approve
6. Pages 12 - 31	VARIANCE REPORTS A. Training & Employment Services B. Valley Apprenticeship Connections	Turner, Staff	Information
7.	PUBLIC COMMENTS <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>		
8.	COMMISSIONERS' COMMENT	Garabedian, Chair	
9.	ADJOURNMENT	Garabedian, Chair	
Note:	NEXT COMMITTEE MEETING: Wednesday, May 14, 2025, at 5:00 p.m. at the Fresno EOC Board Room.		



**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
	O	O										2/11
	O	O										2/11
	O	T										2/11
	O	O										2/11
	T	X										1/11

O-Present X-Absent T-Teleconference

FINANCE COMMITTEE MEETING

Date: March 12, 2025

Time: 5:00 PM

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

MINUTES

1. CALL TO ORDER

Charles Garabedian, Chair, called the meeting to order at 5:02 p.m.

2. ROLL CALL

Roll was called and a quorum was established.

Committee Members:

Charles Garabedian
Alysia Bonner
Debra McKenzie

Staff:

Brian Angus
Salam Nalia
Greg Streets
Jack Lazzarini
Sherry Neil
Nelson Dibie
Angela Riofrio
Steve Warnes
Jane Thomas
Misty Gattie-Blanco
Chrystal Streets
Ana Medina

Augie Quiroz
Leah Struck
Jon Escobar
Thomas Dulin
Gilda Arreguin
Latisha Conway
Chris Erwin
Jennifer Tierce Andrade
Amalia Martinez
Tai Bloom
Mayra Casillas Ruezga
(T) Elisa Sgambellone
Elionora Vivanco

Teleconference:

Manuel Romero

Absent:

Rey Leon

Other Committee Members:

Kathleen Arambula-Reyna

3. FEBRUARY 19, 2025, FINANCE COMMITTEE MEETING MINUTES

Public Comment: None heard.

Motion by: Bonner **Second by:** McKenzie

Ayes: All in favor.

Nays: None heard

4. AGENCY FINANCIAL AND HEAD START FINANCIAL STATUS REPORT JANUARY 2025

Angela Riofrio, Finance Director, provided an overview report of the Agency Financial Statements and the Head Start Financial Status Report as of January 31, 2025, with a revenue of \$10,400,012 and a total of \$11,074,150 in expenditures which is 8% of the budget. The total net difference between revenues and expenditures is approximately (\$674,138) deficit. Transit grant asset depreciation is \$6,719, increasing the agency net deficit to (\$680,858).

Riofrio stated a one-time payment issued to Transit Systems and Food Services in the amount of \$500,000 contributed to the agency deficit due to wage increments.

Public Comment: None heard.

Motion by: McKenzie **Second by:** Romero

Ayes: All in favor.

Nayes: None heard

5. HEALTH SERVICES: PROPOSAL FOR ACQUISITION OF HEALTH CENTER FACILITY

Jane Thomas, Health Services Director, provided an overview of the proposal to purchase the Health Center facility located at 1047-1057 R Street in the amount of \$1,811,320, to ensure uninterrupted operations and adherence to licensing requirements.

The Committee and staff engaged in a further discussion on the potential savings and great opportunity to purchase the Health Center facility and recommended this item to move forward as presented.

Public Comment: None heard.

Motion by: Bonner **Second by:** Romero

Ayes: All in favor.

Nayes: None heard

6. AGENCY BUDGET 2025

Riofrio, provided an overview of the 2025 Agency Budget, with a revenue of \$137,906,619 and a total of \$137,071,886 in expenditures, resulting in a \$834,733 surplus. In-kind revenue and expenses are budgeted at \$44,778,191.

Chair Garabedian stated there was a discrepancy in the total revenue on the Agency Financial Statements and the agency budget and recommended this to be updated and presented at the next full board meeting.

Riofrio, provided a brief breakdown overview of the “Other Costs” categories.

Public Comment: None heard.

Motion by: Bonner **Second by:** McKenzie

Ayes: All in favor.

Nayes: None heard

7. VARIANCE REPORTS

Gilda Arreguin, LIHEAP Director, presented a detailed variance report for the Energy Services Utility Assistance program. No questions were asked by the committee.

Latisha Conway, Weatherization Director, presented a detailed variance report for the Energy Services Weatherization program. No questions were asked by the committee.

Misty Gattie-Blanco, Sanctuary Director, provided a brief overview of the variance report for the Sanctuary & Support Services programs. No questions were asked by the committee.

Brian Angus, Interim Chief Executive Officer, stated he was pleased and thanked the program directors for doing a great job in presenting their program variance reports.

Public Comment: None heard.

No action required.

8. PUBLIC COMMENTS

Public Comment: None heard.

No action required.

9. COMMISSIONERS' COMMENT

Chair Garabedian, requested a list of personnel laid off from the various departments and the cost associated with it. Angus stated that it's already in the plan and not to miss the April Board meeting as more information will be provided.

Commissioner Bonner, asked to be excused from the April 2, 2025, Finance Committee meeting. she will be out of the state.

Public Comment: None heard.

No action required.

10. ADJOURNMENT

The meeting adjourned at 5:57 p.m.

FINANCE COMMITTEE MEETING

Date: April 2, 2025	Program: Finance
Agenda Item #: 4	Director: Angela Riofrio
Subject: Agency Financials and Head Start Financial Status Report February 2025	Officer: Salam M. Nalia

Recommended Action

Staff recommends Committee acceptance for full Board consideration of the interim consolidated Agency Financial Statements as of February 28, 2025, 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 of February 28, 2025, (17% 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 acceptance.

Fiscal Impact

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

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

Revenues: \$19,442,100(14% recorded)

- In-kind Contributions is recorded at \$6,148,437 – Majority of the contributions are the Head Start 0 to 5 parents volunteering in the classroom.
- Donation revenue stands at \$6,499

Expenditures: \$20,449,685 (15% of budget expensed)

In February 2025, the Administration department underwent a significant staffing overhaul. This restructuring involved the payout of severance packages and accrued vacation to departing employees, resulting in a notable increase in personnel expenses for the month. Consequently, the department's workforce has been reduced by 23 staff members, streamlining operations and potentially optimizing future budget allocations.

The total net difference between operating revenue and expenditure is (\$1,007,585) deficit year-to-date. Transit grant asset depreciation is \$13,438, increasing the agency net deficit to (\$1,021,023).

(B) Head Start 0-5 Financial Status Report as of Year-to-Date January 31, 2025
 This is also represented in the following percentages.

Program Area	% of budget	Notes
Head Start – Basic	17%	
Head Start – Training & Technical Assistance (T&TA)	13%	Training planned for later this year.

Program Area	% of budget	Notes
Early Head Start – Basic	12%	
Early Head Start – Training & Technical Assistance (T&TA)	13%	Training planned for later this year.

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 February 28, 2025 (17% Variance)**

	A	B	A - B	C	D	B - D	
	BUDGET JAN - DEC 2025	ACTUAL February 2025	BUDGET VARIANCE (TARGET 17%)	BUDGET BALANCE REMAINING	ACTUAL JAN - DEC 2024	ACTUAL February 2024	ACTUAL 2024 vs 2023 Differences
REVENUES AND SUPPORT							
GRANT REVENUE <i>(includes CSBG)</i>	\$ 108,425,773	\$ 14,806,734	14%	\$ 93,619,039	\$ 86,311,936	\$ 15,519,726	\$ (712,992)
FEE FOR SERVICE REVENUE	\$ 26,278,082	\$ 3,841,770	15%	\$ 22,436,312	\$ 24,918,337	\$ 4,624,053	\$ (782,283)
OTHER REVENUE	\$ 3,202,765	\$ 787,097	25%	\$ 2,415,668	\$ 5,133,795	\$ 683,395	\$ 103,702
DONATION CONTRIBUTIONS	\$ -	\$ 6,499	0%	\$ (6,499)	\$ 116,860	\$ 10,676	\$ (4,176)
TOTAL CASH REVENUE	\$ 137,906,619	\$ 19,442,100	14%	\$ 118,464,520	\$ 116,480,929	\$ 20,837,849	\$ (1,395,749)
IN KIND REVENUE	\$ 44,778,191	\$ 6,148,437	14%	\$ 38,629,754	\$ 52,657,103	\$ 10,082,068	\$ (3,933,631)
TOTAL REVENUE & SUPPORT	\$ 182,684,810	\$ 25,590,537	14%	\$ 157,094,274	\$ 169,138,031	\$ 30,919,917	\$ (5,329,381)
EXPENDITURES							
PERSONNEL COSTS	\$ 79,013,871	\$ 13,507,114	17%	\$ 65,506,757	\$ 70,833,954	\$ 13,408,137	\$ 98,977
ADMIN SERVICES	\$ 8,770,546	\$ 1,231,837	14%	\$ 7,538,709	\$ 7,278,403	\$ 1,304,041	\$ (72,203)
CONTRACT SERVICES	\$ 12,456,815	\$ 1,819,810	15%	\$ 10,637,005	\$ 10,594,413	\$ 2,304,748	\$ (484,938)
FACILITY COSTS	\$ 10,035,412	\$ 954,830	10%	\$ 9,080,582	\$ 6,444,884	\$ 1,315,544	\$ (360,715)
TRAVEL, MILEAGE, VEHICLE COSTS	\$ 3,585,864	\$ 298,024	8%	\$ 3,287,840	\$ 3,248,366	\$ 630,532	\$ (332,508)
EQUIPMENT COSTS <i>(minus depreciation)</i>	\$ 6,046,313	\$ 170,743	3%	\$ 5,875,570	\$ 2,146,174	\$ 209,814	\$ (39,072)
DEPRECIATION - AGENCY FUNDED	\$ 296,000	\$ 36,648	12%	\$ 259,352	\$ 293,861	\$ 51,586	\$ (14,938)
OFFICE EXPENSE	\$ 2,057,100	\$ 676,700	33%	\$ 1,380,400	\$ 4,284,681	\$ 516,259	\$ 160,441
INSURANCE	\$ 1,033,068	\$ 212,108	21%	\$ 820,960	\$ 972,297	\$ 190,834	\$ 21,275
PROGRAM SUPPLIES & CLIENT COSTS	\$ 10,899,300	\$ 1,531,052	14%	\$ 9,368,248	\$ 13,433,542	\$ 1,648,601	\$ (117,549)
OTHER COSTS	\$ 2,877,597	\$ 10,818	0%	\$ 2,866,779	\$ 942,324	\$ 144,464	\$ (133,645)
TOTAL CASH EXPENDITURES	\$ 137,071,885	\$ 20,449,685	15%	\$ 116,622,201	\$ 120,472,898	\$ 21,724,558	\$ (1,274,874)
IN KIND EXPENSES	\$ 44,778,191	\$ 6,148,437	14%	\$ 38,629,754	\$ 52,657,103	\$ 10,082,068	\$ (3,933,631)
TOTAL EXPENDITURES	\$ 181,850,076	\$ 26,598,122	15%	\$ 155,251,955	\$ 173,130,001	\$ 31,806,627	\$ (5,208,505)
OPERATING SURPLUS (DEFICIT)	\$ 834,734	\$ (1,007,585)		\$ 1,842,319	\$ (3,991,970)	\$ (886,709)	\$ (120,876)
OTHER INCOME / EXPENSE							
TRANSIT GRANT ASSET DEPRECIATION		13,438		(13,438)	206,584	31,230	(17,792)
NET SURPLUS (DEFICIT)	\$ 834,734	(\$1,021,023)		1,855,757	\$ (4,198,554)	(\$917,939)	(103,084)

FRESNO ECONOMIC OPPORTUNITIES COMMISSION
STATEMENT OF FINANCIAL POSITION
As of February 28, 2025

	2025	2024	Differences
ASSETS			
CASH & INVESTMENTS	\$ 1,252,803	\$ 5,278,830	\$ (4,026,027)
ACCOUNTS RECEIVABLE	\$ 13,831,957	16,382,752	(2,550,795)
PREPAIDS/DEPOSITS	\$ 599,577	432,062	167,514
INVENTORIES	\$ 173,635	158,289	15,346
PROPERTY, PLANT & EQUIPMENT	\$ 13,242,245	13,668,559	(426,314)
NOTES RECEIVABLE (net)	\$ (0)	314,637	(314,637)
TOTAL ASSETS	\$ 29,100,217	\$ 36,235,129	\$ (7,134,912)
LIABILITIES			
ACCOUNTS PAYABLE	\$ 5,066,733	\$ 6,670,286	\$ (1,603,553)
ACCRUED PAYROLL LIABILITIES	\$ 5,491,567	4,632,119	859,448
DEFERRED REVENUE	\$ 3,996,933	3,843,532	153,402
NOTES PAYABLE	\$ 755,279	2,862,322	(2,107,043)
HEALTH INSURANCE RESERVE	\$ 4,709,514	7,099,352	(2,389,838)
OTHER LIABILITIES	\$ 1,005,026	1,005,026	0
TOTAL LIABILITIES	\$ 21,025,052	\$ 26,112,638	\$ (5,087,585)
FUND BALANCE			
CURRENT OPERATING EARNINGS (YTD)	\$ (1,007,585)	\$ (309,995)	\$ (697,590)
UNRESTRICTED NET ASSETS	\$ (1,617,139)	(319,821)	(1,297,318)
REVOLVING LOAN FUND	\$ 556,268	556,268	0
INVESTMENT IN GENERAL FIXED ASSETS	\$ 10,143,620	10,196,040	(52,419)
TOTAL FUND BALANCE	\$ 8,075,165	\$ 10,122,492	\$ (2,047,327)
TOTAL LIABILITIES AND FUND BALANCE	\$ 29,100,217	\$ 36,235,130	\$ (7,134,913)

Fresno Economic Opportunities Commission
 Head Start/Early Head Start Financial Status
 Monthly Report
 February 28, 2025

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	\$19,633,565	1,589,986.59	\$3,386,204	\$16,247,361	-	-	-	-
Fringe Benefits	7,856,139	571,530.58	\$1,223,299	6,632,840	-	-	-	-
Total Personnel	\$27,489,704	2,161,517.17	\$4,609,503	\$22,880,201	-	-	-	-
Travel	-	-	-	-	71,440	1,570	4,117	67,323
Equipment	200,000	-	-	200,000	-	-	-	-
Supplies	473,752	29,911	76,182	397,570	4,000	-	1,271	2,729
Contractual	2,410,983	17,011	46,207	2,364,776	-	-	-	-
Facilities / Construction								
Other:								
Food Cost	858,503	332,540	535,360	323,143				
Transportation	638,844	101,875	115,775	523,069				
Staff Mileage	71,893	11,256	13,663	58,230				
Field Trips, including Transportation	6,045	332	332	5,713				
Space	716,627	38,720	76,528	640,099				
Utilities / Telephone / Internet	787,680	69,259	95,612	692,068				
Ground Maintenance / Janitorial	745,200	52,924	104,873	640,327				
Security Services	144,000	4,568	6,678	137,322				
Repair/Maintenance Building	100,000	(1,721)	38,311	61,689				
Repair/Maintenance Equipment	21,078	31	31	21,047				
Property & Liability Insurance	130,000	19,478	36,369	93,631				
Parent Involvement / CWPC	37,000	2,727	5,544	31,456				
Other Costs*	161,330	12,638	26,960	134,371				
Staff & Parent Training	11,200	228	279	10,921	218,948	20,024	31,803	187,145
Total Direct Charges	\$35,003,839	2,853,294.62	\$5,788,209	\$29,215,630	294,388	21,594	37,191	257,197
Total Indirect Charges	\$3,500,384	285,330.00	\$578,821	\$2,921,563	\$29,439	2,159.00	\$3,719	\$25,720
Total Federal Expenditures	\$38,504,223	3,138,624.62	\$6,367,030	\$32,137,193	\$323,827	23,753	40,910	\$282,917
% of Annual Budget Expended to Date			17%				13%	
Non-Federal Share	\$9,649,896	473,929.99	\$754,656	\$8,895,239	\$64,765	5,938.26	\$10,228	\$54,538

8%

*Other Costs Include:
 DEPRECIATION EXPENSE
 RECRUITMENT
 MEETING COSTS - INTERNAL
 POSTAGE/EXPRESS MAIL
 CONTRACT SERVICES - PHYSICALS
 FINGERPRINTING / BACKGROUND CHECK
 LINENS / LAUNDRY

Credit Card Expenses: Credit card statement dated 2/1/25-2/28/25	
February 2025 expenses:	
Licenses - Premise	\$ 68 Selma City Hall - Business License Renewals
Program Supplies - Kitchen	\$ 478 The Webstaurant Store - Kitchen Supplies
Program Supplies - Medically Prescribed	\$ 375 Manor Drug- Medically Prescribed Formula
Program Supplies - Kitchen	\$ 106 Wal-Mart - Kitchen Supplies
Postage	\$ 34 Fedex - Postage
Training Other	\$ 168 City of Fresno - Park Reservation for Year End Event
Program Supplies - Disposables	\$ 817 Target - Toiletries for Children with Disabilities
Staff Training	\$ 158 Uconn - Family Development Training Books
Staff Training	\$ 904 Westin - Hotel for Education Conference
Staff Training	\$ 416 Aloft San Francisco - Hotel for Education Conference
Staff Training	\$ 1,155 Prevent Blindness - Vision Screening Training Course
Training Other	\$ 146 Dollar Tree - Centerpieces for Staff Conference
Staff Training	\$ 318 Premier Food Safety - Food Handler Training
Program Supplies - Classroom	\$ 216 Walmart - Classroom Art Supplies
Telephone	\$ 1,984 Frontier Communication & Comcast - Telephone Service
Internet	\$ 404 Frontier Communication & Comcast - Internet Service
	\$ 7,748

Fresno Economic Opportunities Commission
 Head Start/Early Head Start Financial Status
 Monthly Report
 February 28, 2025

Description	Annual Budget	Early Head Start - Basic			Early Head Start - T & TA			
		Current Expenses	YTD Expenses	Balance Remaining	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining
Personnel	\$5,152,890	282,319.32	\$596,089	\$4,556,801	-	-	-	-
Fringe Benefits	1,529,340	92,397.05	\$202,911	1,326,429	-	-	-	-
Total Personnel	6,682,230	374,716.37	\$799,000	\$5,883,230	-	-	-	-
Travel	-	-	-	-	17,160	261	710	16,450
Equipment	50,000	-	-	50,000	-	-	-	-
Supplies	131,044	6,751	12,122	118,922	1,000	11	329	671
Contractual	204,519	2,037	4,027	200,492	4,000	-	-	4,000
Facilities /Construction								
Other:								
Food Cost	32,905	18,015	34,310	(1,405)				
Transportation	7,310	193	623	6,687				
Staff Mileage	16,101	5,051	7,111	8,990				
Field Trips, including Transportation	455	-	-	455				
Space	174,911	10,548	21,430	153,481				
Utilities / Telephone / Internet	166,920	12,034	20,012	146,908				
Ground Maintenance / Janitorial	148,208	13,352	18,198	130,010				
Security Services	36,000	590	1,127	34,873				
Repair/Maintenance Building	50,000	2,294	8,257	41,743				
Repair/Maintenance Equipment	5,787	5	5	5,782				
Property & Liability Insurance	47,700	2,668	4,983	42,717				
Parent Involvement / CWPC	7,440	1,203	1,832	5,608				
Other Costs*	33,525	3,010	4,646	28,879				
Staff & Parent Training	2,800	58	58	2,742	135,450	9,663	18,912	116,538
Total Direct Charges	7,797,855	77,808	\$937,743	6,860,112	157,610	9,935	19,951	\$137,659
Total Indirect Charges	\$779,785	45,252.00	\$93,774	\$686,011	\$15,761	993.00	\$1,995	\$13,766
Total Federal Expenditures	\$8,577,640	123,060	\$1,031,517	\$7,546,123	\$173,371	10,928	\$21,946	\$151,425
% of Annual Budget Expended to Date			12%				13%	
Non-Federal Share	\$2,145,430	31,507.98	\$245,648	\$1,899,782	\$34,674	\$5,486	\$5,486	\$37,856

*Other Costs Include:
 DEPRECIATION EXPENSE
 RECRUITMENT
 MEETING COSTS - INTERNAL
 POSTAGE/EXPRESS MAIL
 CONTRACT SERVICES - PHYSICALS
 FINGERPRINTING / BACKGROUND CHECK
 LINENS / LAUNDRY

11%

Credit Card Expenses: Credit card statement dated 2/1/25-2/28/25
February 2025 expenses:

Training Other	\$	42	City of Fresno - Park Reservation for Year End Event
Staff Training	\$	39	Uconn - Family Development Training Books
Staff Training	\$	160	Westin - Hotel for Education Conference
Staff Training	\$	73	Aloft San Francisco - Hotel for Education Conference
Training Other	\$	37	Dollar Tree - Centerpieces for Staff Conference
Program Supplies - Classroom	\$	26	Walmart - Classroom Art Supplies
Internet	\$	100	Frontier Communication & Comcast - Internet Service
	\$	478	

FINANCE COMMITTEE MEETING

Date: April 2, 2025	Program: Finance
Agenda Item #: 6_A	Director: Patrick Turner
Subject: Training & Employment Variance Reports	Officer: Sherry Neil

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 Training & Employment are included for informational purposes.

Fiscal Impact

Urban Youth In School (57101, 57105)

Percentage Of Time Lapsed:	67%
Funding Period:	July 1, 2024 - June 30, 2025
Total Budget:	\$222,950
Total Revenue YTD	\$155,359/70%
Total Expenditures YTD	\$155,909/70%

Finance Comments: Project is slightly over target, but on track for full grant utilization.

Program Comments: Programmatically, we enroll our full complement of In School Youth in August and September of each program year as we only have one school year to work with them prior to their either leaving for college or into the workforce. Our 75/25% ratio is traditionally skewed until it levels out by the end of the school/program year in May. We will be on target when the program year ends on June 30th. A budget modification was submitted to the Fresno Regional Workforce Development Board on March 21st to ensure any potentially under expended funds will be obligated.

Urban Youth Out of School (57103, 57107)

Percentage Of Time Lapsed:	67%
Funding Period:	July 1, 2024 - June 30, 2025
Total Budget:	\$668,851
Total Revenue YTD	\$419,870/63%
Total Expenditures YTD	\$421,400/63%

Finance Comments: Project is slightly under target, but on track for full grant utilization.

Program Comments: Conversely, program recruits out of school youth throughout the program year as we have more time to work with this older group and are able to carry youth who are still preparing to enter the workforce through vocational training or hands on work experience. We will be at the 75/25 split by May and we anticipate spending 99% of the total award in both workforce funds by June 30th. A budget modification was submitted to the Fresno Regional Workforce Development Board on March 21st to ensure any potentially under expended funds will be obligated.

T&E CERF (57108)

Percentage Of Time Lapsed:	67%
Funding Period:	March 1, 2024 - August 31, 2025
Total Budget:	\$150,000
Total Revenue YTD	\$87,899/59%
Total Expenditures YTD	\$87,899/59%

Finance Comments: Project is 8% under target with the end of the funding period approaching.

Program Comments: We recently submitted a budget modification to the Economic Development Corporation of Fresno County to boost management staff salary allocations to this project. When the fringe benefit costs were calculated at the onset of this fund, we anticipated the highest amount which was not realized, creating a salary savings. We are speaking to EDC and the United Way of Fresno/Madera Counties about an extension to the project beyond the current service period.

T&E Jumpstart (57109)

Percentage Of Time Lapsed:	56%
Funding Period:	June 1, 2024 - September 30, 2025
Total Budget:	\$42,900
Total Revenue YTD	\$22,841/53%
Total Expenditures YTD	\$22,841/53%

Finance Comments: Project is slightly under target, but on track for full grant utilization.

Program Comments: We have one more cohort in the Summer of 2025. We will increase the number of youths participating to utilize the full fund. We provide this experience in cooperation with Reedley College, Valley ROP, EDC of Fresno County, and the United Way of Fresno/Madera Counties.

T&E One Fresno (57102)

Percentage Of Time Lapsed:	50%
Funding Period:	November 1, 2024 - June 30, 2025
Total Budget:	\$140,738
Total Revenue YTD	\$41,774/30%
Total Expenditures YTD	\$41,774/30%

Finance Comments: Project is 20% under target with the end of the funding period approaching. It is recommended to increase spending as much as possible for full grant utilization.

Program Comments: The City of Fresno One Fresno Youth Job Corps is sending additional participants to complete this contract. They were unable to find enough interns in Cohort 2 and will be making up for that into Cohort 4. We anticipate using 95% of the budget by program end.

Uncovered Expenses (CSBG) (50001)

Percentage Of Time Lapsed:	17%
Funding Period:	January 1, 2025 - December 31, 2025
Total Budget:	\$40,057
Total Revenue YTD	\$2,411/6%
Total Expenditures YTD	\$6,105/15%

Finance Comments: CSBG funds were approved to assist this program with personnel and facility expenses.

Program Comments: Training and Employment (T&E) is trying to defer costs to this line to other funded programs under the T&E, Valley Apprenticeship Connections (VAC), and Advance Peace (AP) umbrella to save as much CSBG funds as possible for other Board priorities.

Conclusion

This item is for informational purposes only.

**TRAINING & EMPLOYMENT
VARIANCE REPORT
REPORTING PERIOD: 02/28/2025**

FUNDING PERIOD :	July 1, 2024	-	June 30, 2025
PROJECT ID#:	57101, 57105		
PERCENTAGE OF TIME LAPSED:	67%		
PROJECT NAME:	Urban Youth In School		

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
REVENUE				
Department of Labor	\$ 222,950	\$ 155,359	\$ 67,591	69.68%
TOTAL REVENUE	\$ 222,950	\$ 155,359	\$ 67,591	69.68%
EXPENDITURES				
PERSONNEL				
Salaries	\$ 154,552	\$ 107,685	\$ 46,867	69.68%
Fringe	\$ 43,911	\$ 30,453	\$ 13,458	69.35%
TOTAL PERSONNEL	\$ 198,463	\$ 138,138	\$ 60,325	69.60%
NON-PERSONNEL				
OPERATING EXPENSES				
Mileage	\$ 200	\$ 88	\$ 112	44.00%
Telephone	\$ 675	\$ 392	\$ 283	58.09%
Insurance	\$ 1,000	\$ 621	\$ 379	62.13%
Office Supplies	\$ 255	\$ 306	\$ (51)	120.00%
Travel	\$ 2,089	\$ 1,689	\$ 400	80.85%
TOTAL OPERATING EXPENSES	\$ 4,219	\$ 3,096	\$ 1,123	73.39%
OTHER COSTS				
Supportive Costs	\$ -	\$ 551	\$ (551)	0.00%
TOTAL OTHER COSTS	\$ -	\$ 551	\$ (551)	0.00%
ADMINISTRATIVE EXPENSES				
Indirect 10%	\$ 20,268	\$ 14,124	\$ 6,144	69.68%
TOTAL ADMINISTRATIVE EXPENSES	\$ 20,268	\$ 14,124	\$ 6,144	69.68%
TOTAL NON-PERSONNEL	\$ 24,487	\$ 17,771	\$ 6,716	72.57%
TOTAL EXPENDITURES	\$ 222,950	\$ 155,909	\$ 67,041	69.93%
NET INCOME(LOSS)	\$ -	\$ (551)	\$ 551	

NOTES:
Supportive costs are not a budgeted item but covered through reimbursement.

**TRAINING & EMPLOYMENT
VARIANCE REPORT
REPORTING PERIOD: 02/28/2025**

FUNDING PERIOD :	July 1, 2024	-	June 30, 2025
PROJECT ID#:	57103, 57107		
PERCENTAGE OF TIME LAPSED:	67%		
PROJECT NAME:	Urban Youth Out of School		

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
REVENUE				
Department of Labor	\$ 668,851	\$ 419,870	\$ 248,981	62.77%
TOTAL REVENUE	\$ 668,851	\$ 419,870	\$ 248,981	62.77%
EXPENDITURES				
PERSONNEL				
Salaries	\$ 463,657	\$ 292,659	\$ 170,998	63.12%
Fringe	\$ 131,734	\$ 80,890	\$ 50,844	61.40%
TOTAL PERSONNEL	\$ 595,391	\$ 373,550	\$ 221,841	62.74%
NON-PERSONNEL				
OPERATING EXPENSES				
Mileage	\$ 600	\$ 209	\$ 391	34.83%
Telephone	\$ 2,025	\$ 1,121	\$ 904	55.38%
Insurance	\$ 3,000	\$ 1,864	\$ 1,136	62.13%
Office Supplies	\$ 765	\$ 918	\$ (153)	120.00%
Travel	\$ 6,266	\$ 4,021	\$ 2,245	64.17%
TOTAL OPERATING EXPENSES	\$ 12,656	\$ 8,133	\$ 4,523	64.26%
OTHER COSTS				
Supportive Costs	\$ -	\$ 1,529	\$ (1,529)	0.00%
TOTAL OTHER COSTS	\$ -	\$ 1,529	\$ (1,529)	0.00%
ADMINISTRATIVE EXPENSES				
Indirect 10%	\$ 60,804	\$ 38,188	\$ 22,616	62.80%
TOTAL ADMINISTRATIVE EXPENSES	\$ 60,804	\$ 38,188	\$ 22,616	62.80%
TOTAL NON-PERSONNEL	\$ 73,460	\$ 47,850	\$ 25,610	65.14%
TOTAL EXPENDITURES	\$ 668,851	\$ 421,400	\$ 247,451	63.00%
NET INCOME(LOSS)	\$ -	\$ (1,529)	\$ 1,529	

NOTES:
Supportive costs are not a budgeted item but covered through reimbursement.

**TRAINING & EMPLOYMENT
VARIANCE REPORT
REPORTING PERIOD: 02/28/2025**

FUNDING PERIOD :	March 1, 2024 - August 31, 2025
PROJECT ID#:	57108
PERCENTAGE OF TIME LAPSED:	67%
PROJECT NAME:	T&E CERF

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
REVENUE				
Economic Development Collaborative	\$ 150,000	\$ 87,899	\$ 62,101	58.60%
TOTAL REVENUE	\$ 150,000	\$ 87,899	\$ 62,101	58.60%
EXPENDITURES				
PERSONNEL				
Salaries	\$ 95,580	\$ 57,704	\$ 37,876	60.37%
Fringe	\$ 30,812	\$ 17,513	\$ 13,299	56.84%
TOTAL PERSONNEL	\$ 126,392	\$ 75,217	\$ 51,175	59.51%
NON-PERSONNEL				
OPERATING EXPENSES				
Facilities	\$ 7,714	\$ 3,909	\$ 3,805	50.67%
Office Supplies	\$ 2,257	\$ 782	\$ 1,475	34.64%
TOTAL OPERATING EXPENSES	\$ 9,971	\$ 4,691	\$ 5,280	47.04%
OTHER COSTS	\$ -	\$ -	\$ -	0.00%
TOTAL OTHER COSTS	\$ -	\$ -	\$ -	0.00%
ADMINISTRATIVE EXPENSES				
Indirect 10.3%	\$ 13,637	\$ 7,991	\$ 5,646	58.60%
TOTAL ADMINISTRATIVE EXPENSES	\$ 13,637	\$ 7,991	\$ 5,646	58.60%
TOTAL NON-PERSONNEL	\$ 23,608	\$ 12,682	\$ 10,926	53.72%
TOTAL EXPENDITURES	\$ 150,000	\$ 87,899	\$ 62,101	58.60%
NET INCOME(LOSS)	\$ -	\$ -	\$ -	

NOTES:

**TRAINING & EMPLOYMENT
VARIANCE REPORT
REPORTING PERIOD: 02/28/2025**

FUNDING PERIOD :	June 1, 2024 - September 30, 2025
PROJECT ID#:	57109
PERCENTAGE OF TIME LAPSED:	56%
PROJECT NAME:	T&E Jumpstart

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
REVENUE				
Economic Development Collaborative	\$ 42,900	\$ 22,841	\$ 20,059	53.24%
TOTAL REVENUE	\$ 42,900	\$ 22,841	\$ 20,059	53.24%
EXPENDITURES				
PERSONNEL				
Salaries	\$ -	\$ -	\$ -	0.00%
Fringe	\$ -	\$ -	\$ -	0.00%
TOTAL PERSONNEL	\$ -	\$ -	\$ -	0.00%
NON-PERSONNEL				
OPERATING EXPENSES				
N/A	\$ -	\$ -	\$ -	0.00%
TOTAL OPERATING EXPENSES	\$ -	\$ -	\$ -	0.00%
OTHER COSTS				
Participant Stipends	\$ 30,000	\$ 19,000	\$ 11,000	63.33%
Participant PPE	\$ 8,100	\$ 1,072	\$ 7,028	13.24%
Office Supplies	\$ 900	\$ 790	\$ 110	87.81%
TOTAL OTHER COSTS	\$ 39,000	\$ 20,862	\$ 18,138	53.49%
ADMINISTRATIVE EXPENSES				
Indirect 10.3%	\$ 3,900	\$ 1,979	\$ 1,921	50.74%
TOTAL ADMINISTRATIVE EXPENSES	\$ 3,900	\$ 1,979	\$ 1,921	50.74%
TOTAL NON-PERSONNEL	\$ 42,900	\$ 22,841	\$ 20,059	53.24%
TOTAL EXPENDITURES	\$ 42,900	\$ 22,841	\$ 20,059	53.24%
NET INCOME(LOSS)	\$ -	\$ -	\$ -	

NOTES:

**TRAINING & EMPLOYMENT
VARIANCE REPORT
REPORTING PERIOD: 02/28/2025**

FUNDING PERIOD :	November 1, 2024 - June 30, 2025
PROJECT ID#:	57102
PERCENTAGE OF TIME LAPSED:	50%
PROJECT NAME:	T&E One Fresno

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
REVENUE				
City of Fresno	\$ 140,738	\$ 41,774	\$ 98,964	29.68%
TOTAL REVENUE	\$ 140,738	\$ 41,774	\$ 98,964	29.68%
EXPENDITURES				
PERSONNEL				
Salaries	\$ 113,560	\$ 34,832	\$ 78,728	30.67%
Fringe	\$ 14,036	\$ 3,711	\$ 10,325	26.44%
TOTAL PERSONNEL	\$ 127,596	\$ 38,543	\$ 89,053	30.21%
NON-PERSONNEL				
OPERATING EXPENSES				
N/A	\$ -	\$ -	\$ -	0.00%
TOTAL OPERATING EXPENSES	\$ -	\$ -	\$ -	0.00%
OTHER COSTS				
N/A	\$ -	\$ -	\$ -	0.00%
TOTAL OTHER COSTS	\$ -	\$ -	\$ -	0.00%
ADMINISTRATIVE EXPENSES				
Indirect 10.3%	\$ 13,143	\$ 3,231	\$ 9,912	24.58%
TOTAL ADMINISTRATIVE EXPENSES	\$ 13,143	\$ 3,231	\$ 9,912	24.58%
TOTAL NON-PERSONNEL	\$ 13,143	\$ 3,231	\$ 9,912	24.58%
TOTAL EXPENDITURES	\$ 140,739	\$ 41,774	\$ 98,965	29.68%
NET INCOME(LOSS)	\$ -	\$ -	\$ -	

NOTES:

**TRAINING & EMPLOYMENT
VARIANCE REPORT
REPORTING PERIOD: 02/28/2025**

FUNDING PERIOD :	January 1, 2025	-	December 31, 2025
PROJECT ID#:	50001		
PERCENTAGE OF TIME LAPSED:	17%		
PROJECT NAME:	Uncovered Expenses (CSBG)		

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
REVENUE			\$ -	
CSBG	\$ 40,000	\$ 2,354	\$ 37,646	5.89%
Interest Income	\$ 57	\$ 57	\$ 0	99.98%
			\$ -	0.00%
TOTAL REVENUE	\$ 40,057	\$ 2,411	\$ 37,646	6.02%
EXPENDITURES				
PERSONNEL				
Salaries	\$ 21,216	\$ 2,991	\$ 18,225	14.10%
Fringe	\$ 8,163	\$ 1,208	\$ 6,955	14.80%
TOTAL PERSONNEL	\$ 29,379	\$ 4,198	\$ 25,181	14.29%
NON-PERSONNEL				
OPERATING EXPENSES				
Facilities	\$ 10,621	\$ 953	\$ 9,668	8.98%
TOTAL OPERATING EXPENSES	\$ 10,621	\$ 953	\$ 9,668	8.98%
OTHER COSTS				
N/A	\$ -	\$ -	\$ -	0.00%
TOTAL OTHER COSTS	\$ -	\$ 953	\$ 9,668	0.00%
ADMINISTRATIVE EXPENSES	\$ -	\$ -	\$ -	0.00%
TOTAL ADMINISTRATIVE EXPENSES	\$ -	\$ -	\$ -	0.00%
TOTAL NON-PERSONNEL	\$ 10,621	\$ 1,907	\$ 19,335	17.95%
TOTAL EXPENDITURES	\$ 40,000	\$ 6,105	\$ 44,516	15.26%
NET INCOME(LOSS)	\$ 57	\$ (3,694)	\$ (6,870)	

NOTES:

FINANCE COMMITTEE MEETING

Date: April 2, 2025	Program: Finance
Agenda Item #: 6_B	Director: Patrick Turner
Subject: Valley Apprenticeship Connections Variance Reports	Officer: Sherry Neil

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 Valley Apprenticeship Connections (VAC) are included for informational purposes.

Fiscal Impact

Fresno County EDC DSS (51002)

Percentage Of Time Lapsed:	17%
Funding Period:	January 1, 2025 - December 31, 2025
Total Budget:	\$105,000
Total Revenue YTD	\$82,500/79%
Total Expenditures YTD	\$14,693/14%

Finance Comments: Project was advanced funds from funder and will utilize over course of grant period.

Program Comments: Fresno County Department of Social Services has prepaid to serve 14 participants in program year 2025. We have successfully enrolled 11 in Cohort 1 and plan to serve 3 in Cohort 2. We anticipate further funding as Fresno County Economic Development Corporation has extended a contract to Fresno EOC VAC to serve more DSS clients in Cohorts 2&3 using Good Jobs Challenge funding. We will fully expend this funding as planned.

Fresno County Probation (51005)

Percentage Of Time Lapsed:	50%
----------------------------	-----

Funding Period:	September 1, 2024 - August 31, 2025
Total Budget:	\$258,720
Total Revenue YTD	\$147,114/57%
Total Expenditures YTD	\$147,114/57%

Finance Comments: Project is on track for full grant utilization.

Program Comments: Fresno County Probation referred more participants in Cohort 1 as their staff analyst has asked for a greater number of probationers to be served. We will see fewer referrals from Probation as the program year winds down.

State Center Community College District (51006)

Percentage Of Time Lapsed:	17%
Funding Period:	January 1, 2025 - December 31, 2025
Total Budget:	\$200,000
Total Revenue YTD	\$0/0%
Total Expenditures YTD	\$19,366/11%

Finance Comments: Contract is going to State Center Community College District Board of Trustee’s on April 1, 2025. After approval of funds, we can request reimbursement. Project is 6% under target with no funds reimbursed YTD.

Program Comments: State Center Community College District has pledged \$600,000 over three years in State of California Strong Workforce funding. There were contracting delays on SCCCD’s admin side. This item went to SCCCD Board of Trustee’s on April 1, 2025, for approval with a retroactive start date of January 1, 2025. We will be allowed to carryover any unexpended funds from previous program years until the final third year so 100% expenditure may not be the plan so we can ensure some continuity funding into 2028.

Fresno County EDC - CVTC Selma (51022)

Percentage Of Time Lapsed:	45%
Funding Period:	May 1, 2024 – February 28, 2026
Total Budget:	\$462,763
Total Revenue YTD	\$174,918/38%
Total Expenditures YTD	\$193,376/42%

Finance Comments: Project is 7% under revenue target and there is a 4% difference between revenue and expenses. This project is reimbursed at a fixed rate rather than actual expenses resulting in a deficit YTD. The project is anticipated to close the gap between revenue and expenses and fully utilize the grant at the end of the funding period.

Program Comments: Fresno County Economic Development Corporation Good Jobs Challenge funds are being leveraged along with High Speed Rail training funds. We will be able to collect 100% of funds and will not run out of funding before prior to the end of the funding period.

Fresno County EDC - Goods Jobs Challenge (51023)

Percentage Of Time Lapsed:	55%
Funding Period:	May 1, 2023 - June 30, 2026
Total Budget:	\$2,055,049
Total Revenue YTD	\$508,548/25%
Total Expenditures YTD	\$508,548/25%

Finance Comments: Project is 30% under target revenue and expenses. The program should consider increasing qualified expenditures for full grant utilization.

Program Comments: We are fully operational in rural Kerman and will be moving the project to Huron before years end which will utilize some one time transportation of materials cost and site set up and rental. We have assigned a full-time case manager to this project in February. This additional position will assist us in expending the funds.

FRWDB Goods Jobs Challenge (51031)

Percentage Of Time Lapsed:	47%
Funding Period:	December 31, 2023 - July 31, 2026
Total Budget:	\$322,460
Total Revenue YTD	\$138,333/42%
Total Expenditures YTD	\$138,333/42%

Finance Comments: Project is slightly under target but is on track for full grant utilization.

Program Comments: This project will be expanded and extended as per the request of the Fresno Regional Workforce Development Board and the Career Technical Education Dean of Instruction at Fresno City College. We will have no issues spending the funds as we are planning to add temporary positions from the previous Cohorts best students to assist the new students learn the trade. We will expend the entire budget plus the additional funds that should come to the Fresno EOC Board of Commissioners prior to July of 2025.

Uncovered Expenses (CSBG) (50001)

Percentage Of Time Lapsed:	17%
Funding Period:	January 1, 2025 - December 31, 2025
Total Budget:	\$75,000
Total Revenue YTD	\$13,940/19%

Total Expenditures YTD \$13,940/19%

Finance Comments: CSBG funds were approved to assist this program with personnel and operating expenses.

Program Comments: This fund assists with costs such as electricity which has nearly doubled in cost. The draw down was high to cover the winter weather bills but our usage drops in Spring, back up in Summer and down in Fall. We will use the fund but will not go over. We are planning to offset CSBG funding with any unrestricted funds we are able to realize.

Conclusion

This item is for informational purposes only.

VALLEY APPRENTICESHIP CONNECTIONS
VARIANCE REPORT
REPORTING PERIOD: 02/28/2025

FUNDING PERIOD :	May 1, 2024	-	February 28, 2026
PROJECT ID#:	51022		
PERCENTAGE OF TIME LAPSED:	45%		
PROJECT:	Fresno County EDC - CVTC Selma		

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
REVENUE				
Fresno County EDC - Selma	\$ 462,763	\$ 174,918	\$ 287,845	37.80%
TOTAL REVENUE	\$ 462,763	\$ 174,918	\$ 287,845	37.80%
EXPENDITURES				
PERSONNEL				
Salaries	\$ 284,028	\$ 103,141.52	\$ 180,886	36.31%
Fringe	\$ 80,552	\$ 30,609.19	\$ 49,943	38.00%
TOTAL PERSONNEL	\$ 364,580	\$ 133,750.71	\$ 230,829	36.69%
NON-PERSONNEL				
Contract Services				
Contract Services - Janitorial	\$ -	\$ 356	\$ (356)	0.00%
OPERATING EXPENSES				
Facility Cost	\$ 6,612	\$ 15,123	\$ (8,511)	228.72%
Travel				
Mileage	\$ -	\$ 3,135	\$ (3,135)	0.00%
EQUIPMENT UNDER \$5000				
Leased - Copiers	\$ -	\$ 746	\$ (746)	0.00%
Repairs & Maintenance - Office Equipment	\$ -	\$ 182	\$ (182)	0.00%
OFFICE EXPENSES				
Classroom Supplies	\$ 10,500	\$ -	\$ 10,500	0.00%
Bottle Water	\$ -	\$ 540	\$ (540)	0.00%
Computer Supplies	\$ -	\$ 5,475	\$ (5,475)	0.00%
Software Licenses	\$ -	\$ 464	\$ (464)	0.00%
Office Supplies	\$ -	\$ 1,160	\$ (1,160)	0.00%
Printing	\$ -	\$ 124	\$ (124)	0.00%
Supplies - Other	\$ -	\$ 1,945	\$ (1,945)	0.00%
Telephone	\$ -	\$ 3,866	\$ (3,866)	0.00%
Telephone - Cellular	\$ -	\$ 722	\$ (722)	0.00%
Internet	\$ -	\$ 708	\$ (708)	0.00%
INSURANCE EXPENSES				
Insurance	\$ -	\$ 2,021	\$ (2,021)	0.00%
TOTAL OPERATING EXPENSES	\$ 17,112	\$ 36,566	\$ (19,454)	213.69%
PROGRAM SUPPLIES & Client Costs				
In-Demand Certificates	\$ 22,000	\$ -	\$ 22,000	0.00%
Program Supplies - (Laptops, Printers, Paper, Toner, Case Manager Phone Allowance)	\$ 17,000	\$ -	\$ 17,000	0.00%
Fingerprinting/Background Check	\$ -	\$ 750	\$ (750)	0.00%
Promotional Items	\$ -	\$ 39	\$ (39)	0.00%
Program Supplies - Janitorial	\$ -	\$ 1,976	\$ (1,976)	0.00%
Program Supplies - Classroom	\$ -	\$ 171	\$ (171)	0.00%
Training Other	\$ -	\$ 2,393	\$ (2,393)	0.00%
TOTAL OTHER COSTS	\$ 39,000	\$ 5,330	\$ 33,670	13.67%
ADMINISTRATIVE EXPENSES				
Indirect	\$ 42,072	\$ 17,730	\$ 24,342	42.14%
TOTAL ADMINISTRATIVE EXPENSES	\$ 42,072	\$ 17,730	\$ 24,342	42.14%
TOTAL NON-PERSONNEL	\$ 98,184	\$ 59,626	\$ 38,558	60.73%
TOTAL EXPENDITURES	\$ 462,764	\$ 193,376	\$ 269,388	41.79%
NET INCOME (LOSS)	\$ -	\$ (18,458)	\$ 18,458	

NOTES:
Project is reimbursed by rate.

**VALLEY APPRENTICESHIP CONNECTIONS
VARIANCE REPORT
REPORTING PERIOD: 02/28/2025**

FUNDING PERIOD :	January 1, 2025	-	December 31, 2025
PROJECT ID#:	51002		
PERCENTAGE OF TIME LAPSED:	17%		
PROJECT:	Fresno County EDC DSS		

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
REVENUE				
Fresno County EDC (\$7,500 x 14)	\$ 105,000	\$ 82,500	\$ 22,500	78.57%
TOTAL REVENUE	\$ 105,000	\$ 82,500	\$ 22,500	78.57%
EXPENDITURES				
PERSONNEL				
Salaries	\$ 34,796	\$ 6,774.27	\$ 28,022	19.47%
Fringe	\$ 9,459	\$ 1,916.07	\$ 7,543	20.26%
TOTAL PERSONNEL	\$ 44,255	\$ 8,690.34	\$ 35,565	19.64%
NON-PERSONNEL				
OPERATING EXPENSES				
Facility Cost	\$ 17,500	\$ 80	\$ 17,420	0.45%
CONTRACT SERVICES				
Professional Services - Consulting	\$ -	\$ 1,850	\$ (1,850)	0.00%
EQUIPMENT UNDER \$5000				
Leased - Copiers	\$ 800	\$ -	\$ 800	0.00%
OFFICE EXPENSES				
Subscription Expense	\$ 1,000	\$ -	\$ 1,000	0.00%
Bottle Water	\$ 1,000	\$ 36	\$ 964	3.64%
Office Supplies	\$ 2,500	\$ 16	\$ 2,484	0.64%
Supplies - Other	\$ -	\$ 17	\$ (17)	0.00%
Telephone	\$ 3,450	\$ 118	\$ 3,332	3.43%
Telephone - Cellular	\$ 200	\$ 27	\$ 173	13.55%
Internet	\$ 800	\$ 235	\$ 565	29.36%
INSURANCE EXPENSES				
Insurance	\$ 2,122	\$ 44	\$ 2,078	2.08%
TOTAL OPERATING EXPENSES	\$ 29,372	\$ 2,424	\$ 26,948	8.25%
OTHER COSTS				
Advertisement - Other	\$ 412	\$ -	\$ 412	0.00%
Supportive Costs - Other	\$ 1,000	\$ 34	\$ 966	3.44%
Training Other	\$ 18,165	\$ 1,614	\$ 16,551	8.89%
Dues - Organizations	\$ 500	\$ -	\$ 500	0.00%
Fingerprinting/Background Check	\$ 1,000	\$ 570	\$ 430	57.00%
Program Supplies - Janitorial	\$ 500	\$ 143	\$ 357	28.69%
Program Supplies - Classroom	\$ 250	\$ -	\$ 250	0.00%
TOTAL OTHER COSTS	\$ 21,827	\$ 2,362	\$ 19,465	10.82%
ADMINISTRATIVE EXPENSES				
Indirect	\$ 9,546	\$ 1,216	\$ 8,330	12.74%
TOTAL ADMINISTRATIVE EXPENSES	\$ 9,546	\$ 1,216	\$ 8,330	12.74%
TOTAL NON-PERSONNEL	\$ 60,745	\$ 6,002	\$ 54,743	9.88%
TOTAL EXPENDITURES	\$ 105,000	\$ 14,693	\$ 90,307	13.99%
NET INCOME(LOSS)	\$ -	\$ 67,807	\$ (67,807)	

NOTES:

VALLEY APPRENTICESHIP CONNECTIONS
VARIANCE REPORT
REPORTING PERIOD: 02/28/2025

FUNDING PERIOD :	September 1, 2024 - August 31, 2025
PROJECT ID#:	51005
PERCENTAGE OF TIME LAPSED:	50%
PROJECT:	Fresno County Probation

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
REVENUE				
Fresno County Probation	\$ 258,720	\$ 147,114	\$ 111,606	56.86%
TOTAL REVENUE	\$ 258,720	\$ 147,114	\$ 111,606	56.86%
EXPENDITURES				
PERSONNEL				
Salaries	\$ 160,543	\$ 80,941.27	\$ 79,602	50.42%
Fringe	\$ 40,511	\$ 23,058.62	\$ 17,452	56.92%
TOTAL PERSONNEL	\$ 201,054	\$ 103,999.89	\$ 97,054	51.73%
NON-PERSONNEL				
OPERATING EXPENSES				
Facility Cost	\$ 11,280	\$ 8,282	\$ 2,998	73.43%
Contract Services				
Professional Services - Consulting	\$ -	\$ 6,475	\$ (6,475)	0.00%
Contract Services - Janitorial	\$ -	\$ 281	\$ (281)	0.00%
EQUIPMENT UNDER \$5000				
Leased - Copiers	\$ -	\$ 392	\$ (392)	0.00%
Repairs & Maintenance - Equipment	\$ -	\$ 120	\$ (120)	0.00%
Repairs & Maintenance - Office Equipment	\$ -	\$ (31)	\$ 31	0.00%
OFFICE EXPENSES				
Office Supplies	\$ 2,000	\$ 620	\$ 1,380	31.02%
Bottled Water	\$ -	\$ 228	\$ (228)	0.00%
Software Licenses	\$ -	\$ 32	\$ (32)	0.00%
Printing	\$ -	\$ 123	\$ (123)	0.00%
Supplies - Other	\$ -	\$ 800	\$ (800)	0.00%
Telephone	\$ 600	\$ 2,441	\$ (1,841)	406.81%
Telephone - Cellular	\$ 600	\$ 249	\$ 351	41.44%
Internet	\$ 600	\$ 305	\$ 295	50.76%
INSURANCE EXPENSES				
Insurance	\$ 400	\$ 1,242	\$ (842)	310.57%
TOTAL OPERATING EXPENSES	\$ 15,480	\$ 21,559	\$ (6,079)	139.27%
PROGRAM SUPPLIES & Client Costs				
Workshop/Classroom Supplies	\$ 15,881	\$ -	\$ 15,881	0.00%
Advertisement - Other	\$ -	\$ 10	\$ (10)	0.00%
Fingerprint/Background Check	\$ -	\$ 407	\$ (407)	0.00%
Program Incentives	\$ -	\$ 41	\$ -	0.00%
Promotional Items	\$ -	\$ 33	\$ (33)	0.00%
Program Supplies - Classroom	\$ -	\$ 96	\$ (96)	0.00%
Program Supplies - Janitorial	\$ -	\$ 1,307	\$ (1,307)	0.00%
Program Supplies - Tools	\$ -	\$ 46	\$ (46)	0.00%
Supportive Costs - Other	\$ 6,200	\$ 1,904	\$ 4,296	30.71%
Training Other	\$ -	\$ 4,337	\$ (4,337)	0.00%
Dues - Organizations	\$ -	\$ -	\$ -	0.00%
TOTAL OTHER COSTS	\$ 22,081	\$ 8,181	\$ 13,941	37.05%
ADMINISTRATIVE EXPENSES				
Indirect	\$ 20,105	\$ 13,374	\$ 6,731	66.52%
TOTAL ADMINISTRATIVE EXPENSES	\$ 20,105	\$ 13,374	\$ 6,731	66.52%
TOTAL NON-PERSONNEL	\$ 57,666	\$ 43,114	\$ 14,593	74.77%
TOTAL EXPENDITURES	\$ 258,720	\$ 147,114	\$ 111,647	56.86%
NET INCOME(LOSS)	\$ -	\$ -	\$ -	

NOTES:

**VALLEY APPRENTICESHIP CONNECTIONS
VARIANCE REPORT
REPORTING PERIOD: 02/28/2025**

FUNDING PERIOD :	January 1, 2025 - December 31, 2025
PROJECT ID#:	51006
PERCENTAGE OF TIME LAPSED:	17%
PROJECT:	State Center Community College District

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
REVENUE				
SCCCD	\$ 200,000	\$ -	\$ 200,000	0.00%
TOTAL REVENUE	\$ 200,000	\$ -	\$ 200,000	0.00%
EXPENDITURES				
PERSONNEL				
Salaries	\$ 84,736	\$ 12,855.12	\$ 71,881	15.17%
Fringe	\$ 21,184	\$ 3,787.70	\$ 17,396	17.88%
TOTAL PERSONNEL	\$ 105,920	\$ 16,642.82	\$ 89,277	15.71%
NON-PERSONNEL				
OPERATING EXPENSES				
Facility Cost	\$ 20,000	\$ 222	\$ 19,778	1.11%
Travel				
Mileage/Travel	\$ 655	\$ 159.46	\$ 496	24.35%
EQUIPMENT UNDER \$5000				
Leased - Copiers	\$ -	\$ -	\$ -	0.00%
OFFICE EXPENSES				
Bottle Water	\$ -	\$ 65.03	\$ (65)	0.00%
Office Supplies	\$ 5,000	\$ -	\$ 5,000	0.00%
Telephone	\$ 5,736	\$ 268.27	\$ 5,468	4.68%
Telephone - Cellular	\$ -	\$ 32.62	\$ (33)	0.00%
Internet	\$ -	\$ 67.71	\$ (68)	0.00%
INSURANCE EXPENSES				
Insurance	\$ -	\$ 100.29	\$ (100)	0.00%
TOTAL OPERATING EXPENSES	\$ 31,391	\$ 915	\$ 30,476	2.91%
PROGRAM SUPPLIES & Client Costs				
Workshop - Supplies	\$ 11,000	\$ -	\$ 11,000	0.00%
Supportive Costs - Other	\$ 10,000	\$ -	\$ 10,000	0.00%
Training Other	\$ 23,014	\$ -	\$ 23,014	0.00%
Dues - Organizations	\$ -	\$ -	\$ -	0.00%
Fingerprinting/Background Check	\$ -	\$ -	\$ -	0.00%
Program Supplies - Janitorial	\$ -	\$ -	\$ -	0.00%
Program Supplies - Classroom	\$ -	\$ -	\$ -	0.00%
TOTAL OTHER COSTS	\$ 44,014	\$ -	\$ 44,014	0.00%
ADMINISTRATIVE EXPENSES				
Indirect	\$ 18,676	\$ 1,808	\$ 16,868	9.68%
TOTAL ADMINISTRATIVE EXPENSES	\$ 18,676	\$ 1,808	\$ 16,868	9.68%
TOTAL NON-PERSONNEL	\$ 94,081	\$ 2,723	\$ 91,358	2.89%
TOTAL EXPENDITURES	\$ 200,000	\$ 19,366	\$ 180,635	9.68%
NET INCOME(LOSS)	\$ -	\$ (19,366.23)	\$ 19,366	

NOTES:
SCCCD to have their meeting, regarding EOC Contract, in April

**VALLEY APPRENTICESHIP CONNECTIONS
VARIANCE REPORT
REPORTING PERIOD: 02/28/2025**

FUNDING PERIOD :	May 1, 2023	-	June 30, 2026
PROJECT ID#:	51023		
PERCENTAGE OF TIME LAPSED:	55%		
PROJECT:	Fresno County EDC - Goods Jobs Challenge		

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
REVENUE				
Fresno Regional Workforce	\$ 2,055,049	\$ 508,548	\$ 1,546,501	24.75%
TOTAL REVENUE	\$ 2,055,049	\$ 508,548	\$ 1,546,501	24.75%
EXPENDITURES				
PERSONNEL				
Salaries	\$ 992,082	\$ 272,240.71	\$ 719,841	27.44%
Fringe	\$ 489,565	\$ 72,343.17	\$ 417,222	14.78%
TOTAL PERSONNEL	\$ 1,481,647	\$ 344,583.88	\$ 1,137,063	23.26%
NON-PERSONNEL				
OPERATING EXPENSES				
Facility Cost	\$ 118,800	\$ 32,056	\$ 86,744	26.98%
Contract Services				
Cotract Services - Janitorial	\$ -	\$ 369	\$ (369)	0.00%
Travel				
Mileage	\$ 67,200	\$ 3,010	\$ 64,190	4.48%
EQUIPMENT				
Equipment under \$5,000	\$ -	\$ 17	\$ (17)	0.00%
Leased - Copiers	\$ -	\$ 1,301	\$ (1,301)	0.00%
Repairs & Mainenance - Office Equipment	\$ -	\$ 226	\$ (226)	0.00%
OFFICE EXPENSES				
Subscription Expense	\$ -	\$ 90	\$ (90)	0.00%
Bottle Water	\$ -	\$ 1,103	\$ (1,103)	0.00%
Office Supplies	\$ 7,200	\$ 3,552	\$ 3,648	49.33%
Laptops - Computer Supplies	\$ 13,500	\$ 9,914	\$ 3,586	73.43%
Supplies - Other	\$ -	\$ 2,021	\$ (2,021)	0.00%
Telephone	\$ -	\$ 8,089	\$ (8,089)	0.00%
Telephone - Cellular	\$ -	\$ 859	\$ (859)	0.00%
Internet	\$ 16,380	\$ 1,335	\$ 15,045	8.15%
INSURANCE EXPENSES				
Insurance	\$ 18,000	\$ 4,924	\$ 13,076	27.36%
TOTAL OPERATING EXPENSES	\$ 241,080	\$ 68,864	\$ 172,216	28.56%
PROGRAM SUPPLIES & Client Costs				
Folding Tables	\$ 5,000	\$ -	\$ 5,000	0.00%
Lumber/Gravel	\$ 5,001	\$ -	\$ 5,001	0.00%
Data Management System	\$ 9,000	\$ -	\$ 9,000	0.00%
Outreach Materials	\$ 3,000	\$ 15	\$ 2,985	0.50%
Storage	\$ 7,500	\$ -	\$ 7,500	0.00%
Transportation	\$ 3,000	\$ 46	\$ 2,954	1.53%
Promotion	\$ 3,000	\$ 37	\$ 2,963	1.24%
Certification	\$ 110,000	\$ -	\$ 110,000	0.00%
Advertisement - Other	\$ -	\$ 47	\$ (47)	0.00%
Dues - Organizations	\$ -	\$ 1,482	\$ (1,482)	0.00%
Fingerprinting/Background Check	\$ -	\$ 1,223	\$ (1,223)	0.00%
Recruitment	\$ -	\$ 35	\$ (35)	0.00%
Licenses - Premise	\$ -	\$ 17,550	\$ (17,550)	0.00%
Program Supplies - Classroom	\$ -	\$ 345	\$ (345)	0.00%
Program Supplies - Janitorial	\$ -	\$ 900	\$ (900)	0.00%
Program Incentives	\$ -	\$ 126	\$ (126)	0.00%
Supportive Costs - Other	\$ -	\$ 8,339	\$ (8,339)	0.00%
Training - Other	\$ -	\$ 17,589	\$ (17,589)	0.00%
TOTAL OTHER COSTS	\$ 145,501	\$ 47,735	\$ 97,766	32.81%
ADMINISTRATIVE EXPENSES				
Indirect	\$ 186,823	\$ 47,365	\$ 139,458	25.35%
TOTAL ADMINISTRATIVE EXPENSES	\$ 186,823	\$ 47,365	\$ 139,458	25.35%
TOTAL NON-PERSONNEL	\$ 573,404	\$ 163,964	\$ 409,440	28.59%
TOTAL EXPENDITURES	\$ 2,055,050	\$ 508,548	\$ 1,546,503	24.75%
NET INCOME(LOSS)	\$ -	\$ -	\$ -	

NOTES:

VALLEY APPRENTICESHIP CONNECTIONS
VARIANCE REPORT
REPORTING PERIOD: 02/28/2025

FUNDING PERIOD :	December 31, 2023	-	July 31, 2026
PROJECT ID#:	51031		
PERCENTAGE OF TIME LAPSED:	47%		
PROJECT:	FRWDB Goods Jobs Challenge		

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
REVENUE				
Fresno Regional Workforce	\$ 332,460	\$ 138,333	\$ 194,127	41.61%
TOTAL REVENUE	\$ 332,460	\$ 138,333	\$ 194,127	41.61%
EXPENDITURES				
PERSONNEL				
Salaries	\$ 177,953	\$ 87,011.39	\$ 90,942	48.90%
Fringe	\$ 47,025	\$ 23,672.37	\$ 23,353	50.34%
TOTAL PERSONNEL	\$ 224,978	\$ 110,683.76	\$ 114,294	49.20%
NON-PERSONNEL				
OPERATING EXPENSES				
Contract Services				
Contract Services - Janitorial	\$ -	\$ 175	\$ (175)	0.00%
Facility Cost	\$ 24,147	\$ 8,605	\$ 15,542	35.64%
Travel				
Mileage	\$ 1,046	\$ 29	\$ 1,017	2.80%
EQUIPMENT UNDER \$5000				
Leased - Copiers	\$ -	\$ 454	\$ (454)	0.00%
Repairs & Maintenance - Office Equipment	\$ -	\$ 78	\$ (78)	0.00%
OFFICE EXPENSES				
Subscription Expense	\$ -	\$ -	\$ -	0.00%
Bottle Water	\$ -	\$ 286	\$ (286)	0.00%
Software Licenses	\$ -	\$ 163	\$ (163)	0.00%
Office Supplies	\$ 894	\$ 88	\$ 806	9.89%
Printing	\$ -	\$ 63	\$ (63)	0.00%
Supplies - Other	\$ -	\$ 264	\$ (264)	0.00%
Telephone	\$ 3,600	\$ 2,490	\$ 1,110	69.15%
Telephone - Cellular	\$ -	\$ 243	\$ (243)	0.00%
Internet	\$ -	\$ 432	\$ (432)	0.00%
INSURANCE EXPENSES				
Insurance	\$ 1,890	\$ 1,283	\$ 607	67.86%
TOTAL OPERATING EXPENSES	\$ 31,577	\$ 14,652	\$ 16,925	46.40%
PROGRAM SUPPLIES & Client Costs				
Training	\$ 45,600	\$ -	\$ 45,600	0.00%
Instructional Material/Testing/	\$ -	\$ (57)	\$ 57	0.00%
Promotional Items	\$ -	\$ 19	\$ (19)	0.00%
Program Supplies - Janitorial	\$ -	\$ 375	\$ (375)	0.00%
Program Supplies - Classroom	\$ -	\$ 85	\$ (85)	0.00%
TOTAL OTHER COSTS	\$ 45,600	\$ 422	\$ 45,178	0.92%
ADMINISTRATIVE EXPENSES				
Indirect	\$ 30,305	\$ 12,576	\$ 17,729	41.50%
TOTAL ADMINISTRATIVE EXPENSES	\$ 30,305	\$ 12,576	\$ 17,729	41.50%
TOTAL NON-PERSONNEL	\$ 107,482	\$ 27,650	\$ 79,832	25.72%
TOTAL EXPENDITURES	\$ 332,460	\$ 138,333	\$ 194,127	41.61%
NET INCOME(LOSS)	\$ -	\$ -	\$ -	

NOTES:

VALLEY APPRENTICESHIP CONNECTIONS
VARIANCE REPORT
REPORTING PERIOD: 02/28/2025

FUNDING PERIOD :	January 1, 2025	-	December 31, 2025
PROJECT ID#:	51021		
PERCENTAGE OF TIME LAPSED:	17%		
PROJECT:	Uncovered Expenses (CSBG)		

	BUDGET	YTD ACTUAL	BALANCE	VARIANCE
REVENUE				
CSBG	\$ 75,000	\$ 13,940	\$ 61,060	18.59%
TOTAL REVENUE	\$ 75,000	\$ 13,940	\$ 61,060	18.59%
EXPENDITURES				
PERSONNEL				
Salaries	\$ 32,207	\$ 4,964.88	\$ 27,242	15.42%
Fringe	\$ 17,749	\$ 1,965.16	\$ 15,784	11.07%
TOTAL PERSONNEL	\$ 49,956	\$ 6,930.04	\$ 43,026	13.87%
NON-PERSONNEL				
OPERATING EXPENSES				
Facility Cost	\$ 25,044	\$ 2,833	\$ 22,211	11.31%
Travel				
Mileage	\$ -	\$ 15	\$ (15)	0.00%
EQUIPMENT UNDER \$5000				
Leased - Copiers	\$ -	\$ 33	\$ (33)	0.00%
Depreciation Expense	\$ -	\$ 3,655	\$ (3,655)	0.00%
OFFICE EXPENSES				
Telephone	\$ -	\$ 220	\$ (220)	0.00%
Telephone - Cellular	\$ -	\$ 69	\$ (69)	0.00%
INSURANCE EXPENSES				
Insurance	\$ -	\$ 171	\$ (171)	0.00%
TOTAL OPERATING EXPENSES	\$ 25,044	\$ 6,995	\$ 18,049	27.93%
PROGRAM SUPPLIES & Client Costs				
Program Supplies - Janitorial	\$ -	\$ 15	\$ (15)	0.00%
TOTAL OTHER COSTS	\$ -	\$ 15	\$ (15)	0.00%
ADMINISTRATIVE EXPENSES				
Indirect	\$ -	\$ -	\$ -	0.00%
TOTAL ADMINISTRATIVE EXPENSES	\$ -	\$ -	\$ -	0.00%
TOTAL NON-PERSONNEL	\$ 25,044	\$ 7,010	\$ 18,034	27.99%
TOTAL EXPENDITURES	\$ 75,000	\$ 13,940	\$ 61,060	18.59%
NET INCOME(LOSS)	\$ -	\$ -	\$ -	

NOTES: