

**TO: Executive Committee**

**DATE: 04/07/08**

**FROM: WIB Staff**

**For Action**

**For Information**

**For Discussion**

**SUBJECT:** Workforce Investment Act (WIA) Fiscal Reports

**PROPOSED MOTION(S):** None. Information Only.

**DISCUSSION:** Attached is the Fiscal Report for Fiscal Year 2007/08 covering July 1, 2007 through February 29, 2008. This report shows all WIA funds available for Fiscal Year 2007/08, accrued expenditures through February, 2008, and obligations as of February 29, 2008.

Also attached is the Contracts Report showing payments made on accounts receivable contracts and an Enterprise Zone Voucher Report for this fiscal year through March.

Staff will be present at the meeting to answer questions.

**ATTACHMENT(S):**

FY 2007/08 WIA Fiscal Report

Contracts Report

Enterprise Zone Report

**MERCED COUNTY DEPARTMENT OF WORKFORCE INVESTMENT  
FISCAL REPORT FOR FINANCE COMMITTEE**

For Fiscal Year 2007/2008

July 1, 2007 - June 30, 2008

Through 02/29/08 (Including Rescission Estimates for Rescissions #1 and #2)

Target 66.67%

AVAILABLE FUNDS			BUDGET						ACTUAL			OBLIGATIONS			COMMITTED - AVAILABLE		
	Carryover Funds From 06/07	Appropriation FY 07/08	Planned for New Funds Per Estimated Plan Mod 7/1/07 to 6/30/08	Budget for Available Funds	Estimate of Rescission #1	Estimate of Rescission #2	Budget Adjustments	Revised Budget	Accrued Expense FY to Date	Available	Percent Expended to Date	Total Obligated Funds	Available after Obligations	Percent Spent + Obligated	Total Committed Funds	Available after Committed	Pct Spent + Obligated + Committed
<b>ADULT</b>			Core A \$ 313,771	\$ 364,583	\$ (3,025)	\$ (4,111)		\$ 357,447	\$ 242,041	\$ 115,407	67.71%	\$ 12,614	\$ 102,793	71.24%	\$ 102,793	\$ -	100.00%
07/08 Allocation		\$ 1,470,295	Core B \$ 433,231	\$ 503,389	\$ (4,177)	\$ (5,676)		\$ 493,536	\$ 345,321	\$ 148,215	69.97%	\$ 15,904	\$ 132,311	73.19%	\$ 132,311	\$ -	100.00%
			Intensive \$ 117,021	\$ 135,972	\$ (1,128)	\$ (1,533)		\$ 133,311	\$ 78,549	\$ 54,761	58.92%	\$ 5,830	\$ 48,931	63.30%	\$ 48,931	\$ -	100.00%
PY Cash Balances 6/30/07	\$ 273,513		Training \$ 459,243	\$ 533,613	\$ (4,428)	\$ (6,017)	\$ 7,068	\$ 530,236	\$ 171,399	\$ 358,837	32.33%	\$ 63,313	\$ 295,524	44.27%	\$ 295,524	\$ -	100.00%
	\$ 273,513	\$ 1,470,295	<b>Total</b> \$ 1,323,266	\$ 1,537,557	\$ (12,758)	\$ (17,337)	\$ 7,068	\$ 1,514,530	\$ 837,310	\$ 677,220	55.29%	\$ 97,661	\$ 579,559	61.73%	\$ 579,559	\$ -	100.00%
<b>DISPLACED WORKER</b>			Core A \$ 351,873	\$ 424,327	\$ (4,353)	\$ (4,610)		\$ 415,364	\$ 201,709	\$ 213,655	48.56%	\$ 6,614	\$ 207,042	50.15%	\$ 207,042	\$ -	100.00%
07/08 Allocation		\$ 1,099,664	Core B \$ 318,255	\$ 383,787	\$ (3,937)	\$ (4,170)		\$ 375,680	\$ 323,254	\$ 52,426	86.04%	\$ 10,284	\$ 42,142	88.78%	\$ 42,142	\$ -	100.00%
			Intensive \$ 96,107	\$ 115,896	\$ (1,189)	\$ (1,259)		\$ 113,448	\$ 54,452	\$ 58,996	48.00%	\$ 829	\$ 58,167	48.73%	\$ 58,167	\$ -	100.00%
PY Cash Balances 6/30/07	\$ 241,125		Training \$ 223,463	\$ 269,476	\$ (2,764)	\$ (2,928)	\$ 351	\$ 264,135	\$ 142,272	\$ 121,864	53.86%	\$ 19,476	\$ 102,388	61.24%	\$ 102,388	\$ -	100.00%
	\$ 241,125	\$ 1,099,664	<b>Total</b> \$ 989,698	\$ 1,193,487	\$ (12,243)	\$ (12,967)	\$ 351	\$ 1,168,628	\$ 721,687	\$ 446,941	61.76%	\$ 37,203	\$ 409,738	64.94%	\$ 409,739	\$ -	100.00%
<b>YOUTH</b>			In School \$ 858,900	\$ 1,221,125				\$ 1,221,125	\$ 529,115	\$ 692,010	43.33%	\$ 409,658	\$ 282,352	76.88%	\$ 282,352	\$ -	100.00%
07/08 Allocation		\$ 1,590,556	Out of School \$ 572,601	\$ 814,084				\$ 814,084	\$ 451,590	\$ 362,495	55.47%	\$ 203,714	\$ 158,781	80.50%	\$ 158,781	\$ -	100.00%
PY Cash Balances 6/30/07	\$ 737,863		<b>Total</b> \$ 1,431,501	\$ 2,035,209			\$ -	\$ 2,035,209	\$ 980,705	\$ 1,054,504	48.19%	\$ 613,372	\$ 441,133	78.32%	\$ 441,133	\$ -	100.00%
	\$ 737,863	\$ 1,590,556															
<b>ADMINISTRATIVE</b>			<b>Total Admin</b> \$ 416,050	\$ 646,762	\$ (2,778)	\$ (3,367)	\$ (7,419)	\$ 633,198	\$ 288,922	\$ 350,421	45.63%	\$ 10,742	\$ 339,679	46.35%	\$ 194,127	\$ 145,552	77.01%
<b>All Formula Grants</b>	\$ 1,252,501	\$ 4,160,515	<b>Total</b> \$ 4,160,515	\$ 5,413,016	\$ (27,779)	\$ (33,671)	\$ -	\$ 5,351,566	\$ 2,828,624	\$ 2,529,087	52.86%	\$ 758,977	\$ 1,770,110	66.92%	\$ 1,624,558	\$ 145,552	97.28%
<b>RAPID RESPONSE/15%/25%</b>			Rapid Resp. \$ 208,630	\$ 203,523				\$ 203,523	\$ 121,288	\$ 82,235	59.59%	\$ 5,521	\$ 76,714	62.31%	\$ 76,714	\$ -	100.00%
Formula Rapid Response (541)	\$ (5,107)	\$ 208,630	Quebecor \$ 11,203	\$ 11,203				\$ 11,203	\$ 11,203	\$ -	100.00%	\$ -	\$ -	100.00%	\$ -	\$ -	100.00%
Quebecor Expansion (528)	\$ 11,203		CVOC \$ -	\$ 30,578				\$ 30,578	\$ -	\$ -	100.00%	\$ -	\$ -	100.00%	\$ -	\$ -	100.00%
CVOC/DWI Joint Project (537)	\$ 30,578		HCOY \$ -	\$ 55,000				\$ 55,000	\$ 53,801	\$ 1,199	97.82%	\$ 1,199	\$ 0	100.00%	\$ -	\$ -	100.00%
High Concentration of Youth (648)	\$ 55,000		<b>Total</b> \$ 208,630	\$ 300,304	\$ -	\$ -	\$ -	\$ 300,304	\$ 216,870	\$ 83,434	72.22%	\$ 6,719	\$ 76,714	74.45%	\$ 76,714	\$ -	100.00%
	\$ 91,674	\$ 208,630															
<b>INCENTIVE AWARDS</b>			Incentive \$ -	\$ 22,656				\$ (22,656)	\$ -	\$ -							
07/08 Award (Amount TBD)			Designated for RN Supportive Svcs \$ 20,950	\$ 20,950				\$ 20,950	\$ 7,722	\$ 13,228	36.86%	\$ 13,228	\$ -	100.00%	\$ -	\$ -	100.00%
PY Cash Balances 6/30/07	\$ 22,656		Other Incentive Costs \$ 1,706	\$ 1,706				\$ 1,706	\$ 1,706	\$ -	100.00%	\$ -	\$ -	100.00%	\$ -	\$ -	100.00%
			<b>Total</b> \$ -	\$ 22,656	\$ -	\$ -	\$ (22,656)	\$ 22,656	\$ 9,428	\$ 13,228	41.61%	\$ -	\$ -	100.00%	\$ -	\$ -	100.00%
	\$ 22,656	\$ -															
<b>OTHER (DoL, Contract, etc.)</b>			LVN Project \$ -	\$ 1,850,443				\$ 1,850,443	\$ 405,796	\$ 1,444,647	21.93%	\$ 1,024,594	\$ 420,053	77.30%	\$ 420,053	\$ -	100.00%
Federal LVN Grant*	\$ 1,850,443		San Joaquin \$ -	\$ 90,000				\$ 90,000	\$ 2,366	\$ 87,634	2.63%	\$ 5,787	\$ 81,847	9.06%	\$ 81,847	\$ -	100.00%
San Joaquin Manufacturing Contract*	\$ 90,000		Madera \$ -	\$ 88,163				\$ 88,163	\$ 88,163	\$ -	100.00%	\$ -	\$ -	100.00%	\$ -	\$ -	100.00%
Madera Dislocated Worker Contract**	\$ 88,163		CCWC (WorkKeys) Contract* \$ 99,137	\$ 99,137				\$ 99,137	\$ 42,679	\$ 56,458	43.05%	\$ 1,296	\$ 55,162	44.36%	\$ 2,059	\$ 53,103	46.43%
CCWC (WorkKeys) Contract*		\$ 99,137	MC Career Advancement Academy \$ 10,000	\$ 10,000				\$ 10,000	\$ 4,326	\$ 5,674	43.26%	\$ 209	\$ 5,465	45.35%	\$ 5,465	\$ -	100.00%
MC Career Advancement Academy		\$ 10,000	<b>Total</b> \$ 109,137	\$ 2,137,743	\$ -	\$ -	\$ -	\$ 2,137,743	\$ 543,330	\$ 1,594,413	25.42%	\$ 1,031,886	\$ 562,527	73.69%	\$ 509,424	\$ 53,103	97.52%
	\$ 2,028,606	\$ 109,137															

\* Amounts represent entire multi-year award amounts, which are immediately available. \*\*Reflects contract amendment of February 27, 2008 reducing total contract amount.

**BUDGET:** Includes all funds available for fiscal year based on Plan to be submitted to EDD on request, revised in accordance with latest appropriations information received from Chief, Workforce Services Division, as required. Formula Administrative Funds lose their identity upon appropriation. R760332 Mod 7 adds \$4,844 to FY 06/07 Carryover Funds (not to be used for Administrative Costs.)

**OBLIGATIONS:** Includes funds obligated in contracts and ITA's  
Does NOT include funds committed for operations.

**COMMITTED:** Includes projected staff personnel and overhead costs

**AVAILABLE:** Balance after expenditures and obligations

**RESCISSIONS:** Rescission #1 estimated at 1% of 06/07, Rescission #2 estimated at 75% of 1.717% of 07/08 (remaining 25% applied to 08/09).  
Rescission #3 has not yet been determined.

In-School Youth 53.95%  
Out-of-School Youth 46.05%

**MERCED COUNTY DEPARTMENT OF WORKFORCE INVESTMENT  
WIA CONTRACTS**

Contract/Vendor Name	Contract Number	Total Contract Amt	Start Date	End Date	Contract Balance	Budget 2007/08 Only	* Expenditures To-Date	** Inv's Rec'd Not Yet Pd	*** Inv Through	**** % Billed	Comments
Merced Adult School, PLATO Lab (ERC)	2007095	\$ 26,060	07/01/07	06/30/08	\$ 15,532.86	\$ 26,060.00	\$ -	\$ 10,527.14	Feb '08	40%	Inv to be adjusted at year end for ADA credits
Merced College-LB Campus PLATO Lab	2007105	\$ 66,584	07/01/07	06/30/08	\$ 33,841.21	\$ 66,584.00	\$ 32,742.79		Feb '08	49%	
Merced College-Thrive & Survive	10850	\$ 3,649	08/01/07	06/30/08	\$ 2,865.15	\$ 3,649.00	\$ 783.85		Dec '07	21%	
Merced County Office of Education-ISY	2007158	\$ 735,186	07/01/07	06/30/08	\$ 407,306.79	\$ 735,186.00	\$ 239,441.48	\$ 88,437.73	Feb '08	45%	Pending corrections
Merced County Office of Education-OSY	2007159	\$ 487,586	07/01/07	06/30/08	\$ 200,083.77	\$ 487,586.00	\$ 194,636.74	\$ 92,865.49	Feb '08	59%	Pending corrections
Merced County Office of Education-HC	2007053	\$ 55,000	12/01/06	12/31/07	\$ 1,156.69		\$ 53,843.31		Feb '08	98%	
Madera Co. Workforce Development (CB)	2007108	\$ 139,083	01/01/07	12/31/09	\$ 108,582.88		\$ 30,500.12		Feb '08	22%	
Merced College-LVN (CB)	2007120	\$ 325,594	01/01/07	12/31/09	\$ 216,642.64		\$ 108,951.36		Feb '08	33%	
Stanislaus County (CB)	2007121	\$ 208,168	01/01/07	12/31/09	\$ 205,884.58		\$ 2,283.42		Nov '07	1%	
State Center Community College District (CB)	2007104	\$ 362,032	01/01/07	12/31/09	\$ 270,241.19		\$ 91,790.81		Dec '07	25%	
Yosemite Community College (CB)	2007107	\$ 290,526	01/01/07	12/31/09	\$ 225,147.11		\$ 65,378.89		Feb '08	23%	
		<b>\$ 2,699,468.00</b>			<b>\$ 1,687,284.87</b>	<b>\$ 1,319,065.00</b>	<b>\$ 820,352.77</b>	<b>\$ 191,830.36</b>			

\* Expenditures To-Date include entire contract period.

\*\* Inv's Rec'd Not Yet Pd include invoices recently received and invoices requiring corrections/backup.

\*\*\* Invoiced Through shows latest dates of service covered by invoices.

\*\*\*\* % Billed is of entire contract, not just current year.

Updated 03/25/08

**Enterprise Zone Deposits from 03/01/2008 to 03/31/2008.**

<b>Company Consultant</b>	<b>Deposit Number</b>	<b>Deposit Date</b>	<b>Received Date</b>	<b>Check Number</b>	<b>DWI Fee</b>	<b>State Fee</b>	<b>Total</b>	<b>Check Amount</b>
Anthony Abbate dba McDonald's #10150 <i>California Enterprise Zone Tax Savings Group LLC</i>	0		03/03/08	2709	\$60.00	\$10.00	\$70.00	\$70.00
Dole Packaged Frozen Foods Inc <i>KPMG LLP</i>	0		03/03/08	20593206	\$300.00	\$50.00	\$350.00	\$350.00
Anthony Abbate dba McDonald's #10150 <i>California Enterprise Zone Tax Savings Group LLC</i>	0		03/05/08	2714	\$60.00	\$10.00	\$70.00	\$70.00
Paul Lyell dba Merced Chiropractic	0		03/05/08	1072	\$60.00	\$10.00	\$70.00	\$70.00
Pizza Villa, Inc <i>Moss Adams, LLP</i>	0		03/07/08	2791	\$120.00	\$20.00	\$140.00	\$140.00
Bertellis Inc.	0		03/12/08	6465	\$60.00	\$10.00	\$70.00	\$70.00
Walgreens #3330 <i>Maximus</i>	0		03/12/08	550701	\$60.00	\$10.00	\$70.00	\$70.00
JSA Restaurant Inc dba McDonald's #4235 <i>California Enterprise Zone Tax Savings Group LLC</i>	0		03/13/08	2728	\$60.00	\$10.00	\$70.00	\$70.00
Bertellis Inc.	0		03/13/08	6515	\$120.00	\$20.00	\$140.00	\$140.00
Certified Laboratories of Northern California	0		03/17/08	10801	\$120.00	\$20.00	\$140.00	\$140.00
O'Keeffe's, Inc. <i>California Enterprise Zone Tax Savings Group LLC</i>	0		03/18/08	2734	\$60.00	\$10.00	\$70.00	\$70.00
JSA Restaurant Inc dba McDonald's #4235 <i>California Enterprise Zone Tax Savings Group LLC</i>	0		03/18/08	2734	\$60.00	\$10.00	\$70.00	\$70.00
Dedicated Management Group LLC OMCL04 <i>ADP Tax Credit Services</i>	0		03/19/08	2330769	\$720.00	\$120.00	\$840.00	\$840.00
Tim Razzari Ford	0		03/24/08	120786	\$300.00	\$50.00	\$350.00	\$350.00
Tim Razzari Dodge	0		03/24/08	47380	\$180.00	\$30.00	\$210.00	\$210.00
Tim Razzari Nissan	0		03/24/08	18545	\$120.00	\$20.00	\$140.00	\$140.00
Courtesy Auto Center <i>California Enterprise Zone Tax Savings Group LLC</i>	0		03/28/08	2743	\$120.00	\$20.00	\$140.00	\$140.00
<b>Totals:</b>					<b>DWI Fee</b>	<b>State Fee</b>	<b>Fees</b>	<b>Checks</b>
					\$2,580.00	\$430.00	\$3,010.00	\$3,010.00