

TO: Executive Committee

DATE: 12/06/10

FROM: WIB Staff

For Discussion

For Action

For Information

SUBJECT: Fiscal Reports: Revenue & Expenditures

PROPOSED MOTION(S): Accept the Fiscal Reports as submitted.

DISCUSSION: Attached is the Fiscal Report for Fiscal Year 2010/11 covering July 1, 2010 through October 31, 2010. This report shows all WIA funds available for Fiscal Year 2010/11 (both new funds and funds carried forward from FY 09/10), accrued expenditures through October 31, 2010, and obligations as of October 31, 2010. 29.86% of available Adult Formula Funds, 31.34% of available Dislocated Worker Formula Funds, and 36.37% of available Youth Formula Funds.

Also included is the Fiscal Report for the Recovery Act Funds (ARRA). This report shows all funds available since the beginning of the ARRA funding and all expenditures against these funds. The County has until June 30, 2011 to spend these funds. The majority of ARRA Youth Funds have been spent, on target with directions from the Department of Labor and the California Employment Development Department. The ARRA Green Jobs program is continuing.

Also attached is the Contracts Report showing FY 10/11 accounts receivable contracts, with invoices received and payments made through November 30, 2010. This report shows the total contract amounts, payments made, and includes the date of the most recent invoices received.

Included with this report are reports of the MCOE Youth Contracts expenditures. The reports presented here show MCOE's projected expenditures versus their actual expenditures through the end of October, 2010.

Fees received for Enterprise Zone Vouchers from July 1, 2010 through November 30, 2010 are \$85,860 plus an additional \$14,330 collected on behalf of the State for their fees.

ATTACHMENT(S):

FY 2010/11 WIA/ARRA Fiscal Reports

MCOE YOP and EMPOWER Contracts Line Item Report

Contracts Summary Report

**MERCED COUNTY DEPARTMENT OF WORKFORCE INVESTMENT
FISCAL REPORT FOR FINANCE COMMITTEE (ARRA FUNDS)
February 17, 2009 - June 30, 2011**

RECOVERY ACT FUNDS

Through 10/31/10

AVAILABLE FUNDS		BUDGET				ACTUAL			OBLIGATIONS			COMMITTED - AVAILABLE		
	Appropriation Total (Life of Grant)	Planned for ARRA Funds Life of Grant	Budget for Available Funds	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
ADULT		Core A \$ 199,775	\$ 199,775	\$ (185,000)	\$ 14,775	\$ 14,147	\$ 628	95.75%	\$ 594	\$ 34	99.77%	\$ 22	\$ 12	99.92%
08/09 Allocation	\$ 936,125	Core B \$ 275,835	\$ 275,835	\$ (73,000)	\$ 202,835	\$ 197,327	\$ 5,508	97.28%	\$ 4,803	\$ 705	99.65%	\$ 456	\$ 249	99.88%
		Intensive \$ 74,507	\$ 74,507	\$ 106,000	\$ 180,507	\$ 170,797	\$ 9,710	94.62%	\$ 8,734	\$ 976	99.46%	\$ 630	\$ 345	99.81%
		Training \$ 292,396	\$ 292,396	\$ 152,000	\$ 444,396	\$ 412,231	\$ 32,165	92.76%	\$ 31,405	\$ 760	99.83%	\$ 491	\$ 269	99.94%
	\$ 936,125	Total \$ 842,513	\$ 842,513	\$ -	\$ 842,513	\$ 794,502	\$ 48,011	94.30%	\$ 45,537	\$ 2,474	99.71%	\$ 1,599	\$ 875	99.90%
DISPLACED WORKER		Core A \$ 573,858	\$ 573,858	\$ (476,000)	\$ 97,858	\$ 25,042	\$ 72,816	25.59%	\$ 1,342	\$ 71,474	26.96%	\$ 46,189	\$ 25,285	74.16%
08/09 Allocation	\$ 1,793,404	Core B \$ 519,031	\$ 519,031	\$ (100,000)	\$ 419,031	\$ 342,306	\$ 76,725	81.69%	\$ 7,775	\$ 68,951	83.55%	\$ 44,558	\$ 24,392	94.18%
		Intensive \$ 156,737	\$ 156,737	\$ 216,000	\$ 372,737	\$ 323,363	\$ 49,374	86.75%	\$ 13,842	\$ 35,532	90.47%	\$ 22,962	\$ 12,570	96.63%
		Training \$ 364,438	\$ 364,438	\$ 360,000	\$ 724,438	\$ 585,971	\$ 138,467	80.89%	\$ 107,937	\$ 30,530	95.79%	\$ 19,730	\$ 10,800	98.51%
	\$ 1,793,404	Total \$ 1,614,064	\$ 1,614,064	\$ -	\$ 1,614,064	\$ 1,276,682	\$ 337,382	79.10%	\$ 130,895	\$ 206,487	87.21%	\$ 133,439	\$ 73,047	95.47%
YOUTH		In School \$ 1,011,942	\$ 1,011,942	\$ (850,000)	\$ 161,942	\$ 156,702	\$ 5,240	96.76%	\$ -	\$ 5,240	96.76%	\$ 3,387	\$ 1,854	98.86%
08/09 Allocation	\$ 2,248,759	Out of School \$ 1,011,942	\$ 1,011,942	\$ 850,000	\$ 1,861,942	\$ 1,835,184	\$ 26,758	98.56%	\$ -	\$ 26,758	98.56%	\$ 17,292	\$ 9,466	99.49%
	\$ 2,248,759	Total \$ 2,023,884	\$ 2,023,884	\$ -	\$ 2,023,884	\$ 1,991,885	\$ 31,999	98.42%	\$ -	\$ 31,999	98.42%	\$ 20,679	\$ 11,320	99.44%
ADMINISTRATIVE		Total Admin \$ 497,827	\$ 497,827	\$ -	\$ 497,827	\$ 302,070	\$ 195,757	60.68%	\$ 4,558	\$ 191,199	61.59%	\$ 123,560	\$ 67,639	86.41%
All ARRA Formula Grants	\$ 4,978,288	Total \$ 4,978,288	\$ 4,978,288	\$ -	\$ 4,978,288	\$ 4,365,140	\$ 613,148	87.68%	\$ 180,990	\$ 432,159	91.32%	\$ 279,277	\$ 152,881	96.93%
OTHER (RR,15%,25%,NEG,W-P)		ARRA RR \$ 278,354	\$ 278,354	\$ -	\$ 278,354	\$ 173,924	\$ 104,430	62.48%	\$ 5,376	\$ 99,054	64.41%	\$ 64,013	\$ 35,042	87.41%
ARRA Rapid Response (106)	\$ 278,354	GRN JOBS \$ 937,890	\$ 937,890	\$ -	\$ 937,890	\$ 729,169	\$ 208,721	77.75%	\$ 179,554	\$ 29,167	96.89%	\$ 18,849	\$ 10,318	98.90%
ARRA Green Jobs 15% (120)*	\$ 937,890	ARRA RR2 \$ 363,650	\$ 363,650	\$ -	\$ 363,650	\$ 27,338	\$ 336,312	7.52%	\$ 40,260	\$ 296,051	18.59%	\$ 191,319	\$ 104,732	71.20%
ARRA Rapid Response #2 (108)	\$ 363,650	BRIDGES \$ 499,855	\$ 499,855	\$ -	\$ 499,855	\$ 250,882	\$ 248,973	50.19%	\$ 212,802	\$ 36,171	92.76%	\$ 23,375	\$ 12,796	97.44%
ARRA Bridges to Success (149)	\$ 499,855	TULARE \$ 263,780	\$ 263,780	\$ -	\$ 263,780	\$ 20,279	\$ 243,501	7.69%	\$ 26,838	\$ 216,663	17.86%	\$ 140,016	\$ 76,648	70.94%
ARRA funded Tulare NEG	\$ 263,780	VEAP \$ 175,117	\$ 175,117	\$ -	\$ 175,117	\$ 76,158	\$ 98,959	43.49%	\$ 13,342	\$ 85,617	51.11%	\$ 55,329	\$ 30,288	82.70%
ARRA funded Madera Vets Assistance	\$ 175,117	OJT NEG \$ 310,943	\$ 310,943	\$ -	\$ 310,943	\$ 2,514	\$ 308,429	0.81%	\$ 245	\$ 308,184	0.89%	\$ 199,160	\$ 109,024	64.94%
ARRA OJT Nat. Emergency Grnt (775)*	\$ 310,943	DP NAV \$ 465,521	\$ 465,521	\$ -	\$ 465,521	\$ 156,298	\$ 309,223	33.57%	\$ 16,759	\$ 292,465	37.17%	\$ 189,001	\$ 103,463	77.77%
W-P 10%/ARRA DP Navigator (144)	\$ 465,521	Total \$ 3,295,110	\$ 3,295,110	\$ -	\$ 3,295,110	\$ 1,436,562	\$ 1,858,548	43.60%	\$ 495,175	\$ 1,363,373	58.62%	\$ 881,061	\$ 482,311	85.36%
All Other ARRA Grants	\$ 3,295,110													

* GC 120 term ends 3/31/2011; GC 775 term ends 6/30/2012.

BUDGET: Includes all Recovery Act funds available for life of grant, based on Plan to be submitted to EDD, revised in accordance with latest appropriations information received from Chief, Workforce Services Division, as required. Formula Administrative Funds lose their identity upon appropriation. Term of all cash codes is currently set at 06/30/2011 except where otherwise noted.

In-School Youth 7.87%
Out-of-School Youth 92.13%

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

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

Contract/Vendor Name	Contract Number	Total Contract Amt	Start Date	End Date	Contract Balance	Budget 2010/11 Only	* Expenditures To-Date	** Inv's Rec'd Not Yet Pd	*** Inv Through	**** % Billed
Allied Health Partnership	11158	\$ 7,500.00	1/1/2010	12/31/10	\$ 7,500.00		-			0%
Fresno County LWIA (SJVJGJ)	2009215	\$ 172,973.00	7/1/2009	12/31/10	\$ 38,678.73		56,781.55	77,512.72	Sept '10	78%
Kern, Inyo, Mono LWIA (SJVJGJ)	2009213	\$ 150,059.00	07/01/09	12/31/10	\$ 70,704.12		\$ 60,604.91	\$ 18,749.97	Sept '10	53%
Kings County LWIA (SJVJGJ)	2009273	\$ 56,664.00	07/01/09	12/31/10	\$ 8,119.18		\$ 48,544.82		Sept '10	86%
Madera Co. Workforce Development (CB)	2007108	\$ 137,692.60	01/01/07	09/30/10	\$ -		\$ 137,692.60		Jul '10	100%
Madera Co. Workforce Development (SJVJGJ)	2009212	\$ 56,664.00	07/01/09	12/31/10	\$ 21,406.24		\$ 22,771.19	\$ 12,486.57	Oct '10	62%
MAS, PLATO Lab (ERC)	2010130	\$ 45,569.23	07/01/10	06/30/11	\$ 28,267.44	\$ 45,569.23	\$ 17,301.79		Oct '10	38%
MAS, Computer Literacy Labs (Castle)	2010148	\$ 12,729.22	07/01/10	06/30/11	\$ 1,579.93	\$ 12,729.22	\$ 11,149.29		Oct '10	88%
MAS, Computer Literacy Labs (EC)	2010149	\$ 25,233.39	07/01/10	06/30/11	\$ 17,284.16	\$ 25,233.39	\$ 7,949.23		Oct '10	32%
MC CNA Training	2010177	\$ 29,025.00	07/01/10	06/30/11	\$ 17,887.50	\$ 29,025.00	\$ 11,137.50		Sept '10	38%
MC CT Technologist Training	2010102	\$ 168,500.00	04/13/10	06/30/11	\$ 126,675.00		\$ 41,825.00		Sept '10	25%
MC ETC (Thrive & Survive)	2010147	\$ 18,620.00	06/01/10	06/30/11	\$ 13,036.50		\$ 5,583.50		Sept '10	30%
MC PLATO Lab	2010131	\$ 60,226.00	07/01/10	06/30/11	\$ 43,760.91	\$ 60,226.00	\$ 16,465.09		Oct '10	27%
Merced College-LVN (CB)	2007120	\$ 322,338.00	01/01/07	12/31/09	\$ 1,981.72		\$ 320,356.28		Dec '09	99%
Merced Co. CAED-Business Assistance (AI)	2010159	\$ 46,890.00	04/01/10	11/30/11	\$ 36,180.00		\$ 10,710.00		Oct '10	23%
MCOE-YOP (ISY)	2010196	\$ 590,264.00	07/01/10	06/30/11	\$ 448,539.23	\$ 590,264.00	\$ 141,724.77		Oct '10	24%
MCOE-Empower (OSY)	2010197	\$ 590,264.00	07/01/10	06/30/11	\$ 400,732.69	\$ 590,264.00	\$ 189,531.31		Oct '10	32%
MCOE-BEAM	2010198	\$ 60,000.00	09/01/10	06/30/11	\$ 60,000.00	\$ 60,000.00				0%
MCOE-Bridges to Success	2010223	\$ 450,000.00	04/01/10	04/30/11	\$ 211,036.25		\$ 238,963.75		Oct '10	53%
MCOE-Green Jobs (SJVJGJ)	2009216	\$ 81,664.00	07/01/09	12/31/10	\$ 37,260.85		\$ 44,403.15		Oct '10	54%
MCOE-Green Jobs (SJVJGJ)	2009216	\$ 67,130.00	07/01/09	12/31/10	\$ 18,204.65		\$ 48,925.35		Oct '10	73%
Mother Lode LWIA (SJVJGJ)	2009211	\$ 28,331.00	07/01/09	12/31/10	\$ 1,109.34		\$ 27,221.66		Aug '10	96%
New York Wired-Metrix	11175	\$ 9,900.00	06/01/10	06/30/11	\$ -		\$ 9,900.00		Jun '10	100%
Rexel (Summers Group, Inc.)	2010012	\$ 103,950.00	01/01/10	06/30/11	\$ 45,915.00	\$ 103,950	58,035.00		Jun '10	56%
San Joaquin LWIA (SJVJGJ)	2009214	\$ 89,873.00	07/01/09	12/31/10	\$ 22,310.37		60,896.34	6,666.29	Aug '10	75%
Stanislaus County (CB)	2007121	\$ 159,086.40	01/01/07	09/30/10	\$ 6,417.54		\$ 152,668.86		Jun '10	96%
Stanislaus County (SJVJGJ)	2009210	\$ 84,032.00	07/01/09	12/31/10	\$ 29,077.43		\$ 54,954.57		Jun '10	65%
Stanislaus Co. Solar Weatherization	11208	\$ 5,932.80	07/01/10	01/31/11	\$ 5,932.80	\$ 5,932.80	\$ -			0%
State Center Community College District (CB)	2007104	\$ 358,412.00	01/01/07	09/30/10	\$ 1,455.79		\$ 356,956.21		Jun '10	100%
Tulare County LWIA (SJVJGJ)	2009264	\$ 71,425.00	07/01/09	12/31/10	\$ 25,483.82		\$ 45,941.18		Oct '10	64%
VOS	2009347	\$ 62,220.00	01/01/10	12/31/10	\$ -		\$ 62,220.00		Dec '10	100%
Yosemite Community College (CB)	2007107	\$ 334,621.00	01/01/07	09/30/10	\$ -		\$ 334,621.00		Apr '10	100%
		\$ 4,277,315.64			\$ 1,700,358.46	\$ 1,523,193.64	\$ 2,539,054.35	\$ 37,902.83		

* 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.

MCOE- Empower #2010197
 Contract Expenditures
 July 1, 2010 - June 30, 2011

ITEM	BUDGET	YTD Invoices	October Invoice	YTD Exp as of 10/31/2010	Balance on 10/31/2010	Actual % Spent as of 10/31/10	MCOE's Projected Expenditures as of 10/31/10	% Variance	Amt of Variance
Salary - Admin	\$ 22,686	\$ 6,223	\$ 1,890	\$ 8,113	\$ 14,573	35.76%	36.43%	0.67%	\$ 151.39
Salary - Program	\$ 278,001	\$ 68,388	\$ 22,864	\$ 91,253	\$ 186,748	32.82%	34.60%	1.78%	\$ 4,935.54
Salary - Participants	\$ 52,000	\$ 18,220	\$ 4,756	\$ 22,976	\$ 29,024	44.18%	40.04%	-4.14%	\$ (2,155.20)
Benefits - Admin	\$ 10,252	\$ 1,817	\$ 946	\$ 2,763	\$ 7,489	26.95%	26.72%	-0.23%	\$ (23.80)
Benefits - Program	\$ 108,033	\$ 18,538	\$ 9,829	\$ 28,367	\$ 79,666	26.26%	27.16%	0.90%	\$ 974.73
Benefits - Participants	\$ 612	\$ 215	\$ 56	\$ 271	\$ 341	44.21%	40.06%	-4.15%	\$ (25.42)
Supplies Program	\$ 4,000	\$ 591	\$ 664	\$ 1,254	\$ 2,746	31.36%	29.76%	-1.60%	\$ (63.88)
Food	\$ 2,800	\$ -	\$ 156	\$ 156	\$ 2,644	5.56%	10.00%	4.44%	\$ 124.36
Software	\$ 4,000	\$ 157	\$ -	\$ 157	\$ 3,843	3.93%	3.93%	0.00%	\$ (0.15)
Equipment	\$ 800	\$ -	\$ 248	\$ 248	\$ 552	30.98%	25.00%	-5.98%	\$ (47.87)
Supportive Services	\$ 20,000	\$ 6,628	\$ 1,976	\$ 8,604	\$ 11,396	43.02%	38.14%	-4.88%	\$ (976.48)
Participant Incentive	\$ 1,600	\$ -	\$ -	\$ -	\$ 1,600	0.00%	0.00%	0.00%	\$ -
Mileage	\$ 2,400	\$ -	\$ 8	\$ 8	\$ 2,392	0.33%	10.00%	9.67%	\$ 232.00
Conference	\$ 3,360	\$ -	\$ -	\$ -	\$ 3,360	0.00%	0.00%	0.00%	\$ -
Transportation gas etc.	\$ 3,178	\$ 135	\$ 71	\$ 205	\$ 2,973	6.46%	14.24%	7.78%	\$ 247.24
Transportation Vans	\$ 3,049	\$ 764	\$ 254	\$ 1,018	\$ 2,031	33.40%	34.00%	0.60%	\$ 18.34
Marketing	\$ 400	\$ -	\$ -	\$ -	\$ 400	0.00%	0.00%	0.00%	\$ -
Rent	\$ 15,647	\$ 3,912	\$ 1,304	\$ 5,215	\$ 10,432	33.33%	34.00%	0.67%	\$ 104.58
Communications	\$ 2,300	\$ 240	\$ 150	\$ 390	\$ 1,910	16.96%	25.43%	8.47%	\$ 194.89
Contracted Serv (career tech e	\$ 17,356	\$ -	\$ 6,400	\$ 6,400	\$ 10,956	36.87%	33.00%	-3.87%	\$ (672.52)
Indirect Cost @ 6.84%	\$ 37,790	\$ 8,606	\$ 3,527	\$ 12,134	\$ 25,656	32.11%	30.77%	-1.34%	\$ (505.99)
Total	\$ 590,264	\$ 134,434	\$ 55,099	\$ 189,533	\$ 400,731	32.11%	32.00%	0.11%	\$ 649

MCOE- YOP #2010196
 Contract Expenditures
 July 1, 2010 - June 30, 2011

ITEM	BUDGET	YTD Invoices	October Invoice	YTD Exp as of 10/31/2010	Balance on 10/31/2010	Actual % Spent as of 10/31/10	MCOE's Projected Expenditures as of 10/31/10	% Variance	Amt of Variance
Salary - Admin	\$ 31,992	\$ 8,550	\$ 2,666	\$ 11,215	\$ 20,777	35.06%	35.72%	0.66%	\$ 212.44
Salary - Program	\$ 278,001	\$ 49,704	\$ 22,181	\$ 71,885	\$ 206,116	25.86%	27.88%	2.02%	\$ 5,621.47
Salary - Participant	\$ 68,953	\$ 10,040	\$ 86	\$ 10,126	\$ 58,827	14.69%	16.56%	1.87%	\$ 1,292.62
Benefits - Admin	\$ 13,301	\$ 2,421	\$ 1,217	\$ 3,638	\$ 9,663	27.35%	28.20%	0.85%	\$ 112.66
Benefits - Program	\$ 108,033	\$ 14,632	\$ 9,634	\$ 24,266	\$ 83,768	22.46%	27.54%	5.08%	\$ 5,486.79
Benefits - Participant	\$ 813	\$ 118	\$ 1	\$ 119	\$ 694	14.67%	16.54%	1.87%	\$ 15.21
Software - 4210	\$ 4,000	\$ 157	\$ -	\$ 157	\$ 3,843	3.93%	3.93%	0.00%	\$ (0.15)
Supplies - Program	\$ 4,925	\$ 769	\$ 671	\$ 1,439	\$ 3,486	29.23%	30.61%	1.38%	\$ 68.09
Food	\$ 3,000	\$ 34	\$ 239	\$ 273	\$ 2,727	9.10%	11.13%	2.03%	\$ 60.88
Marketing - 5800	\$ 100	\$ -	\$ -	\$ -	\$ 100	0.00%	0.00%	0.00%	\$ -
Equipment - 4400	\$ 800	\$ -	\$ 248	\$ 248	\$ 552	30.99%	25.00%	-5.99%	\$ (47.89)
Travel/Conference	\$ 2,960	\$ -	\$ -	\$ -	\$ 2,960	0.00%	0.00%	0.00%	\$ -
Mileage - 5230	\$ 2,800	\$ -	\$ 27	\$ 27	\$ 2,773	0.96%	10.00%	9.04%	\$ 253.00
Communications	\$ 2,300	\$ 240	\$ 150	\$ 390	\$ 1,910	16.96%	23.00%	6.04%	\$ 139.00
Participant Incentives	\$ 3,000	\$ -	\$ -	\$ -	\$ 3,000	0.00%	0.00%	0.00%	\$ -
includes field trip expense									
Support Services	\$ 2,720	\$ 1,880	\$ 544	\$ 2,424	\$ 296	69.12%	71.12%	2.00%	\$ 54.40
Rent	\$ 15,647	\$ 3,912	\$ 1,304	\$ 5,215	\$ 10,432	25.00%	35.00%	10.00%	\$ 1,564.70
Transportation - gas, etc	\$ 6,080	\$ 154	\$ 57	\$ 211	\$ 5,869	2.54%	11.54%	9.00%	\$ 547.20
Transportation Van Lease	\$ 3,049	\$ 762	\$ 254	\$ 1,016	\$ 2,033	33.33%	34.00%	0.67%	\$ 20.34
Indirect cost @ 6.84%	\$ 37,790	\$ 6,387	\$ 2,687	\$ 9,073	\$ 28,717	24.01%	24.90%	0.89%	\$ 336.36
Total	\$ 590,264	\$ 99,759	\$ 41,966	\$ 141,725	\$ 448,539	24.01%	24.90%	-0.89%	\$ (5,251)