

TO: Youth Council

DATE: 6/16/10

FROM: Youth Council Staff

For Discussion

For Action

For Information

SUBJECT: Youth Council Fiscal Reports

PROPOSED MOTION(S): None. Information Only.

DISCUSSION: Attached are reports showing line item expenditures for the In School and Out of School youth contracts with the Merced County Office of Education. These contracts require that MCOE project their expenditures by month for comparison to actual monthly expenditures. The Summary Report of all Youth Contracts is not available at this time as May invoices are still being received.

Staff will be present at the meeting to answer questions.

ATTACHMENT(S):

MCOE In School Youth Contract Expenditures by Line Item

MCOE Out of School Contract Expenditures by Line Item

MCOE- YOP #2009148
Contract Expenditures
July 1, 2009 - June 30, 2010

ADMIN COSTS	BUDGET	April 2010 Invoice	YTD Exp as of 4/30/10	Balance on 4/30/10	May 2010 Invoice	YTD Exp as of 5/31/10	Balance on 5/31/10	Actual %	MCOE S	% Variance	Amt of Variance
								Spent as of 5/31/10	Projected Expenditures as of 5/31/10		
Salaries	30,690.00	\$ 2,584.95	\$ 25,557.21	\$ 5,132.79	\$ 2,584.95	\$ 28,142.16	\$ 2,547.84	91.70%	91.00%	0.01	\$214.26
Fringe	13,149.00	\$ 1,179.27	\$ 10,375.58	\$ 2,773.42	\$ 1,178.40	\$ 11,553.98	\$ 1,595.02	87.87%	89.00%	(0.01)	(\$148.63)
Indirect @ 5%	42,591.00	\$ 4,114.37	\$ 30,162.82	\$ 12,428.18	\$ 3,961.80	\$ 34,124.62	\$ 8,466.38	80.12%	90.00%	(0.10)	(\$4,207.28)
Total Admin Costs	86,430.00	\$ 7,878.59	\$ 66,095.61	\$ 20,334.39	\$ 7,725.15	\$ 73,820.76	\$ 12,609.24				(\$4,141.65)
PROGRAM COSTS											
Salaries	275,554.00	\$ 21,778.68	\$ 220,743.54	\$ 54,810.46	\$ 22,704.43	\$ 243,447.97	\$ 32,106.03	88.35%	90.00%	(0.02)	(\$4,550.63)
Fringes	109,491.00	\$ 9,773.63	\$ 84,415.09	\$ 25,075.91	\$ 9,667.33	\$ 94,082.42	\$ 15,408.58	85.93%	90.00%	(0.04)	(\$4,459.48)
Classroom Supplies	8,683.00	\$ 1,517.96	\$ 7,122.09	\$ 1,560.91	\$ 997.84	\$ 8,119.93	\$ 563.07	93.52%	76.00%	0.18	\$1,520.85
Communications	1,500.00	\$ -	\$ 48.91	\$ 1,451.09	\$ -	\$ 48.91	\$ 1,451.09	3.26%	3.00%	0.00	\$3.91
Equipment	6,717.00	\$ -	\$ 1,763.58	\$ 4,953.42	\$ -	\$ 1,763.58	\$ 4,953.42	26.26%	100.00%	(0.74)	(\$4,953.42)
Mileage	3,000.00	\$ 146.75	\$ 2,647.50	\$ 352.50	\$ 348.00	\$ 2,995.50	\$ 4.50	99.85%	94.00%	0.06	\$175.50
Conferences	3,700.00	\$ -	\$ 3,663.86	\$ 36.14	\$ -	\$ 3,663.86	\$ 36.14	99.02%	100.00%	(0.01)	(\$36.14)
Transportation (gas etc.)	7,648.00	\$ 2,224.85	\$ 5,527.70	\$ 2,120.30	\$ -	\$ 5,527.70	\$ 2,120.30	72.28%	99.00%	(0.27)	(\$2,043.82)
Transportation (vans)	3,049.00	\$ 254.08	\$ 2,540.80	\$ 508.20	\$ 254.08	\$ 2,794.88	\$ 254.12	91.67%	92.00%	(0.00)	(\$10.20)
Food	6,677.00	\$ 463.78	\$ 2,662.31	\$ 4,014.69	\$ 54.10	\$ 2,716.41	\$ 3,960.59	40.68%	60.00%	(0.19)	(\$1,289.79)
Rent	15,398.00	\$ 1,283.16	\$ 12,831.60	\$ 2,566.40	\$ 1,283.16	\$ 14,114.76	\$ 1,283.24	91.67%	92.00%	(0.00)	(\$51.40)
Software	6,013.00	\$ 136.84	\$ 5,998.88	\$ 14.12	\$ -	\$ 5,998.88	\$ 14.12	99.77%	100.00%	(0.00)	(\$14.12)
Marketing	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	100.00%		\$0.00
Contracted Services	28,081.00	\$ 6,240.81	\$ 18,722.43	\$ 9,358.57	\$ -	\$ 18,722.43	\$ 9,358.57	66.67%	87.00%	(0.20)	(\$5,708.04)
Total Program Costs	475,511.00	\$ 43,820.54	\$ 368,688.29	\$ 106,822.71	\$ 35,308.94	\$ 403,997.23	\$ 71,513.77				(\$21,416.78)
PARTICIPANT SUPPORT											
Participant Wages	324,347.00	\$ 40,084.00	\$ 212,560.00	\$ 111,787.00	\$ 39,100.00	\$ 251,660.00	\$ 72,687.00	77.59%	55.00%	0.23	\$73,269.15
Workers Comp	5,123.00	\$ 632.54	\$ 3,354.19	\$ 1,768.81	\$ 616.96	\$ 3,971.15	\$ 1,151.85	77.52%	36.00%	0.42	\$2,126.87
Supportive Services	3,400.00	\$ 227.00	\$ 1,130.91	\$ 2,269.09	\$ 446.82	\$ 1,577.73	\$ 1,822.27	46.40%	34.00%	0.12	\$421.73
Incentives	27,682.00	\$ -	\$ 312.00	\$ 27,370.00	\$ -	\$ 312.00	\$ 27,370.00	1.13%	98.00%	(0.97)	(\$26,816.36)
Total Participant Support Cost:	360,552.00	\$ 40,943.54	\$ 217,357.10	\$ 143,194.90	\$ 40,163.78	\$ 257,520.88	\$ 103,031.12				\$49,001.39
TOTAL	922,493.00	\$ 92,642.67	\$ 652,141.00	\$ 270,352.00	\$ 83,197.87	\$ 735,338.87	\$ 187,154.13	79.71%	77.17%	0.03	\$23,442.96

MCOE- Empower #2009149
 Contract Expenditures
 July 1, 2009 - June 30, 2010

ADMIN COSTS	BUDGET	Balance on 4/30/10	May 2010 Invoice	YTD Exp as of 5/31/10	Balance on 5/31/10	Actual % Spent as of 5/31/10	MCOE s Projected Expenditure s as of 5/31/10	% Variance	Amt of Variance
Salaries	21,384.00	3,581.78	1,809.45	19,611.67	1,772.33	92%	91%	0.01	152.23
Fringe	9,861.00	1,916.29	914.19	8,858.90	1,002.10	90%	91%	(0.01)	(114.61)
Indirect @ 5%	45,299.00	9,676.42	3,902.55	39,525.13	5,773.87	87%	90%	(0.03)	(1,243.97)
Total Admin Costs	76,544.00	15,174.49	6,626.19	67,995.70	8,548.30				(1,206.35)
PROGRAM COSTS									
Salaries	284,556.00	60,046.02	25,007.45	249,517.43	35,038.57	88%	91%	(0.03)	(9,428.53)
Fringes	120,563.00	29,492.95	11,100.48	102,170.53	18,392.47	85%	90%	(0.05)	(6,336.17)
Classroom Supplies	9,732.00	3,465.46	387.55	6,654.09	3,077.91	68%	87%	(0.19)	(1,812.75)
Communications	1,500.00	1,500.00	-	-	1,500.00	0%	83%	(0.83)	(1,245.00)
Equipment	11,672.00	10,043.31	175.74	1,804.43	9,867.57	15%	99%	(0.84)	(9,750.85)
Mileage	3,000.00	1,626.50	111.00	1,484.50	1,515.50	49%	89%	(0.40)	(1,185.50)
Conferences	4,200.00	81.60	-	4,118.40	81.60	98%	100%	(0.02)	(81.60)
Transportation (gas etc.)	4,000.00	2,182.57	194.87	2,012.30	1,987.70	50%	86%	(0.36)	(1,427.70)
Transportation (vans)	3,049.00	508.18	254.08	2,794.90	254.10	92%	92%	(0.00)	(10.18)
Food	5,000.00	1,766.72	85.22	3,318.50	1,681.50	66%	99%	(0.33)	(1,631.50)
Rent	15,398.00	2,566.40	1,283.16	14,114.76	1,283.24	92%	92%	(0.00)	(51.40)
Software	8,366.00	-	-	8,366.00	-	100%	100%	0.00	0.00
Marketing	1,000.00	738.00	-	262.00	738.00	26%	96%	(0.70)	(698.00)
Contracted Services	14,000.00	553.60	-	13,446.40	553.60	96%	86%	0.10	1,406.40
Total Program Costs	486,036.00	114,571.31	38,599.55	410,064.24	75,971.76				(32,252.78)
PARTICIPANT SUPPORT									
Participant Wages	311,808.00	42,834.00	33,818.00	302,792.00	9,016.00	97%	86%	0.11	34,637.12
Workers Comp	4,921.00	676.55	533.67	4,778.12	142.88	97%	86%	0.11	546.06
Supportive Services	35,200.00	11,930.62	2,376.18	25,645.56	9,554.44	73%	84%	(0.11)	(3,922.44)
Participant Incentives	4,152.00	4,152.00	-	-	4,152.00	0%	60%	(0.60)	(2,491.20)
Career Tech. Education Trng.	46,615.00	38,828.00	-	7,787.00	38,828.00	17%	93%	(0.76)	(35,564.95)
Total Participant Support Costs	384,729.00	98,421.17	36,727.85	341,002.68	61,693.32				(6,795.41)
TOTAL	965,276.00	228,166.97	81,953.59	819,062.62	146,213.38	85%	89%	(0.04)	(40,033.02)