

**TO: Youth Council**

**\*\*\*\*\*DATE: 8/18/10**

**FROM: Youth Council Staff**

**For Discussion**

**For Action**

**For Information**

**SUBJECT: Youth Contracts Expenditures**

**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. Their projection was that they would spend 100% of the contracts by June 30, 2010. Actual expenditures were 96.65% for In School Youth (\$31,590.62 unspent in the contract) and 95.6% for Out of School Youth (\$42,495.74 unspent in the contract). These contracts have now ended and all invoices have been received.

**Staff will be present at the meeting to answer questions.**

**ATTACHMENT(S):**

**Youth Contracts Summary**

**MCOE In School Youth Contract Expenditures by Line Item**

**MCOE Out of School Contract Expenditures by Line Item**

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

<b>Contract/Vendor Name</b>	<b>Contract Number</b>	<b>Total Contract Amt</b>	<b>Start Date</b>	<b>End Date</b>	<b>Contract Balance</b>	<b>Budget</b>	<b>* Expenditures To-Date</b>	<b>** Inv's Rec'd Not Yet Pd</b>	<b>*** Inv Through</b>	<b>**** % Billed</b>	<b>Comments</b>
<b><i>FY 09/10 Contracts</i></b>											
Merced County Office of Education-ISY	2009148	\$ 942,493.00	07/01/09	06/30/10	\$ 31,590.62	\$ 942,493.00	\$ 735,338.87	\$ 175,563.51	Jun '10	96.65%	Target 100%
Merced County Office of Education-OSY	2009149	\$ 965,276.00	07/01/09	06/30/10	\$ 42,495.74	\$ 965,276.00	\$ 840,161.54	\$ 82,618.72	Jun '10	95.60%	Target 100%
<b><i>Other</i></b>											
Green Jobs - MCOE (WIA)	2009216	\$ 67,130.00	07/01/09	12/31/10	\$ 33,446.54	\$ 67,130.00	\$ 26,096.82	7,586.64	Jun '10	50.18%	Target 67%
Green Jobs - MCOE (ARRA)	2009216	\$ 56,664.00	07/01/09	12/31/10	\$ 28,367.19	\$ 56,664.00	\$ 25,005.16	3,291.65	Jun '10	49.94%	Target 67%
Green Jobs - Jack L. Boyd School MCOE	2009217	\$ 45,850.00	07/01/09	12/31/10	\$ -	\$ 45,850.00	\$ 45,850.00		Nov '09	100.00%	Target 100%
Green Jobs - Fresno County	2009215	\$ 172,973.00	07/01/09	12/31/10	\$ 91,714.90	\$ 172,973.00	\$ -	81,258.10	May '10	46.98%	Target 67%
Green Jobs - Kings County	2009273	\$ 56,664.00	07/01/09	12/31/10	\$ (2,679.71)	\$ 56,664.00	\$ 43,678.46	15,665.25	Feb '10	104.73%	Target 67%
Green Jobs - Madera County	2009212	\$ 56,664.00	07/01/09	12/31/10	\$ 33,566.22	\$ 56,664.00	\$ 7,343.55	15,754.23	Jun '10	40.76%	Target 67%
Green Jobs - Kern/Inyo/Mono	2009213	\$ 150,059.00	07/01/09	12/31/10	\$ 112,530.36	\$ 150,059.00	\$ 37,528.64		Feb '10	25.01%	Target 67%
Green Jobs - Mother Lode	2009211	\$ 28,331.00	07/01/09	12/31/10	\$ 8,561.92	\$ 28,331.00	\$ 19,769.08		Jun '10	69.78%	Target 67%
Green Jobs - Stanislaus County	2009210	\$ 84,032.00	07/01/09	12/31/10	\$ 31,058.54	\$ 84,032.00	\$ 8,408.53	44,564.93	May '10	63.04%	Target 67%
Green Jobs - Tulare County	2009264	\$ 71,425.00	07/01/09	12/31/10	\$ 67,529.14	\$ 71,425.00	\$ -	3,895.86	Dec '09	5.45%	Target 67%
Green Jobs - San Joaquin Co.	2009214	\$ 114,873.00	07/01/09	12/31/10	\$ 69,659.01	\$ 114,873.00	\$ 33,250.95	11,963.04	Mar '10	39.36%	Target 67%

\* 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 #2009149  
 Contract Expenditures  
 July 1, 2009 - June 30, 2010

ADMIN COSTS	BUDGET	Balance on 5/31/10	June 2010 Invoice	YTD Exp as of 6/30/10	Balance on 6/30/10	Actual % Spent as of 6/30/10	MCOE's Projected Expenditures as of 6/30/10	% Variance	Amt of Variance
Salaries	21,424.00	1,812.33	1,809.45	21,421.12	2.88	100%	100%	(0.00)	(2.88)
Fringe	9,861.00	1,002.10	911.51	9,770.41	90.59	99%	100%	(0.01)	(90.59)
Indirect @ 5%	45,299.00	5,773.89	3,774.20	43,299.31	1,999.69	96%	100%	(0.04)	(1,999.69)
<b>Total Admin Costs</b>	<b>76,584.00</b>	<b>8,588.32</b>	<b>6,495.16</b>	<b>74,490.84</b>	<b>2,093.16</b>				<b>(2,093.16)</b>
<b>PROGRAM COSTS</b>									
Salaries	284,556.00	35,038.57	22,902.71	272,420.14	12,135.86	96%	100%	(0.04)	(12,135.86)
Fringes	120,563.00	18,392.47	10,669.95	112,840.48	7,722.52	94%	100%	(0.06)	(7,722.52)
Classroom Supplies	9,732.00	3,077.91	1,459.55	8,113.64	1,618.36	83%	100%	(0.17)	(1,618.36)
Communications	1,500.00	1,500.00	1,054.54	1,054.54	445.46	70%	100%	(0.30)	(445.46)
Equipment	11,672.00	9,867.57	9,714.84	11,519.27	152.73	99%	100%	(0.01)	(152.73)
Mileage	3,000.00	1,515.50	146.00	1,630.50	1,369.50	54%	100%	(0.46)	(1,369.50)
Conferences	4,200.00	81.60	-	4,118.40	81.60	98%	100%	(0.02)	(81.60)
Transportation (gas etc.)	4,000.00	1,987.65	125.74	2,138.09	1,861.91	53%	100%	(0.47)	(1,861.91)
Transportation (vans)	3,049.00	254.12	254.08	3,048.96	0.04	100%	100%	(0.00)	(0.04)
Food	5,000.00	1,681.50	-	3,318.50	1,681.50	66%	100%	(0.34)	(1,681.50)
Rent	15,398.00	1,283.24	1,283.16	15,397.92	0.08	100%	100%	(0.00)	(0.08)
Software	8,366.00	-	-	8,366.00	-	100%	100%	0.00	0.00
Marketing	1,000.00	779.00	-	221.00	779.00	22%	100%	(0.78)	(779.00)
Contracted Services	14,000.00	3,881.71	3,360.62	13,478.91	521.09	96%	100%	(0.04)	(521.09)
<b>Total Program Costs</b>	<b>486,036.00</b>	<b>79,340.84</b>	<b>50,971.19</b>	<b>457,666.35</b>	<b>28,369.65</b>				<b>(28,369.65)</b>
<b>PARTICIPANT SUPPORT</b>									
Participant Wages	318,810.00	16,018.00	16,018.00	318,810.00	-	100%	100%	0.00	0.00
Workers Comp	4,992.00	213.88	213.12	4,991.24	0.76	100%	100%	(0.00)	(0.76)
Supportive Services	35,200.00	9,513.44	2,521.25	28,207.81	6,992.19	80%	100%	(0.20)	(6,992.19)
Participant Incentives	0.00	-	-	-	-		100%		
Career Tech. Education Trng.	43,654.00	11,440.00	6,400.00	38,614.00	5,040.00	88%	100%	(0.12)	(5,040.00)
<b>Total Participant Support Costs</b>	<b>384,729.00</b>	<b>37,185.32</b>	<b>25,152.37</b>	<b>390,623.05</b>	<b>12,032.95</b>				<b>(12,032.95)</b>
<b>TOTAL</b>	<b>965,276.00</b>	<b>125,114.48</b>	<b>82,618.72</b>	<b>922,780.24</b>	<b>42,495.76</b>	<b>96%</b>	<b>100%</b>	<b>(0.04)</b>	<b>(42,495.76)</b>

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

<b>ADMIN COSTS</b>	<b>BUDGET</b>	<b>Balance on 5/31/10</b>	<b>June 2010 Invoice</b>	<b>YTD Exp as of 6/30/10</b>	<b>Balance on 6/30/10</b>	<b>Actual % Spent as of 6/30/10</b>	<b>MCOE's Projected Expenditures as of 6/30/10</b>	<b>% Variance</b>	<b>Amt of Variance</b>
Salaries	30,728.00	\$ 2,585.84	\$ 2,584.95	\$ 30,727.11	\$ 0.89	100.00%	100.00%	(0.00)	(\$0.89)
Fringe	13,149.00	\$ 1,595.02	\$ 1,175.72	\$ 12,729.70	\$ 419.30	96.81%	100.00%	(0.03)	(\$419.30)
Indirect @ 5%	43,863.00	\$ 9,738.38	\$ 7,914.52	\$ 42,039.14	\$ 1,823.86	95.84%	100.00%	(0.04)	(\$1,823.86)
<b>Total Admin Costs</b>	<b>87,740.00</b>	<b>\$ 13,919.24</b>	<b>\$ 11,675.19</b>	<b>\$ 85,495.95</b>	<b>\$ 2,244.05</b>				<b>(\$2,244.05)</b>
<b>PROGRAM COSTS</b>									
Salaries	275,554.00	\$ 32,106.03	\$ 21,342.07	\$ 264,790.04	\$ 10,763.96	96.09%	100.00%	(0.04)	(\$10,763.96)
Fringes	109,491.00	\$ 15,408.58	\$ 9,321.27	\$ 103,403.69	\$ 6,087.31	94.44%	100.00%	(0.06)	(\$6,087.31)
Classroom Supplies	9,761.00	\$ 1,641.07	\$ 1,640.24	\$ 9,760.17	\$ 0.83	99.99%	100.00%	(0.00)	(\$0.83)
Communications	1,500.00	\$ 1,451.09	\$ 1,053.47	\$ 1,102.38	\$ 397.62	73.49%	100.00%	(0.27)	(\$397.62)
Equipment	6,717.00	\$ 4,953.42	\$ 4,354.66	\$ 6,118.24	\$ 598.76	91.09%	100.00%	(0.09)	(\$598.76)
Mileage	3,604.00	\$ 608.50	\$ 608.00	\$ 3,603.50	\$ 0.50	99.99%	100.00%	(0.00)	(\$0.50)
Conferences	3,700.00	\$ 36.14	\$ -	\$ 3,663.86	\$ 36.14	99.02%	100.00%	(0.01)	(\$36.14)
Transportation (gas etc.)	8,876.00	\$ 3,348.30	\$ 3,080.27	\$ 8,607.97	\$ 268.03	96.98%	100.00%	(0.03)	(\$268.03)
Transportation (vans)	3,049.00	\$ 254.12	\$ 254.08	\$ 3,048.96	\$ 0.04	100.00%	100.00%	(0.00)	(\$0.04)
Food	4,957.00	\$ 2,240.59	\$ 915.48	\$ 3,631.89	\$ 1,325.11	73.27%	100.00%	(0.27)	(\$1,325.11)
Rent	15,398.00	\$ 1,283.24	\$ 1,283.16	\$ 15,397.92	\$ 0.08	100.00%	100.00%	(0.00)	(\$0.08)
Software	6,013.00	\$ 14.12	\$ -	\$ 5,998.88	\$ 14.12	99.77%	100.00%	(0.00)	(\$14.12)
Marketing	0.00	\$ -	\$ -	\$ -	\$ -	0.00%	100.00%	0.00	\$0.00
Contracted Services	28,081.00	\$ 9,358.57	\$ 9,358.57	\$ 28,081.00	\$ -	100.00%	100.00%	0.00	\$0.00
<b>Total Program Costs</b>	<b>476,701.00</b>	<b>\$ 72,703.77</b>	<b>\$ 53,211.27</b>	<b>\$ 457,208.50</b>	<b>\$ 19,492.50</b>				<b>(\$19,492.50)</b>
<b>PARTICIPANT SUPPORT</b>									
Participant Wages	324,347.00	\$ 72,687.00	\$ 66,038.00	\$ 317,698.00	\$ 6,649.00	97.95%	100.00%	(0.02)	(\$6,649.00)
Workers Comp	5,123.00	\$ 1,151.85	\$ 947.14	\$ 4,918.29	\$ 204.71	96.00%	100.00%	(0.04)	(\$204.71)
Supportive Services	3,400.00	\$ 1,822.27	\$ 766.46	\$ 2,344.19	\$ 1,055.81	68.95%	100.00%	(0.31)	(\$1,055.81)
Incentives	45,182.00	\$ 44,870.00	\$ 42,925.45	\$ 43,237.45	\$ 1,944.55	95.70%	100.00%	(0.04)	(\$1,944.55) Costs Pending
<b>Total Participant Support Cost</b>	<b>378,052.00</b>	<b>\$ 120,531.12</b>	<b>\$ 110,677.05</b>	<b>\$ 368,197.93</b>	<b>\$ 9,854.07</b>				<b>(\$9,854.07)</b>
<b>TOTAL</b>	<b>942,493.00</b>	<b>\$ 207,154.13</b>	<b>\$ 175,563.51</b>	<b>\$ 910,902.38</b>	<b>\$ 31,590.62</b>	<b>96.65%</b>	<b>100.00%</b>	<b>(0.03)</b>	<b>(\$31,590.62)</b>