

TO: Executive Committee

DATE: 01/08/18

FROM: Workforce Investment Staff

For Action

For Discussion

For Information

SUBJECT: Fiscal Report

PROPOSED MOTION (S): Accept the fiscal report as submitted.

DISCUSSION: Attached is the year over year expenditure report for workforce development activities in Merced County. This report is current through December 2017.

Staff will be available at your meeting to answer any questions.

ATTACHMENT(S): Year over year fiscal report.

Merced County Department of Workforce Investment

3 Year Cost Report

amtype X

* Indirect Allocated costs are distributed monthly to grants based on monthly time study reports.

Fiscal Year 17-18
6 Months thru 12/31/17

| Cost Type | Cost Bucket | Account | Account Name | Fiscal Year | | Values | | FY 17-18 | | | |
|--------------------------------|------------------------------------|----------------------------------|--|--|----------------|------------------|----------------|------------------|----------------|------------------|--------------|
| | | | | FY 15-16 | | FY 16-17 | | FY 17-18 | | | |
| | | | | Amount | Percent | Amount | Percent | Amount | Percent | | |
| INDIRECT COSTS | Payroll | 10110 | Salaries and Wages-Permanent Emp | \$1,374,275 | 23.9% | \$1,344,573 | 24.6% | \$719,767 | 21.8% | | |
| | | 10111 | Overtime-Permanent Employees | 403 | | 125 | | | | | |
| | | 10150 | Salaries and Wages-Extra Help | 79,992 | 1.4% | 72,510 | 1.3% | 22,986 | 0.7% | | |
| | | 10160 | Special Pays | 13,663 | 0.2% | 11,665 | 0.2% | 6,083 | 0.2% | | |
| | | 10181 | Vacation Payoff | 19,775 | 0.3% | 22,174 | 0.4% | 28,370 | 0.9% | | |
| | | 10182 | Sick Leave Payoff | 15,878 | 0.3% | 13,178 | 0.2% | 41,993 | 1.3% | | |
| | | 10210 | Retirement | 687,449 | 12.0% | 676,000 | 12.4% | 366,398 | 11.1% | | |
| | | 10215 | Retirement-Prior Service Costs | 85,980 | 1.5% | -486 | | | | | |
| | | 10220 | FICA | 81,074 | 1.4% | 78,901 | 1.4% | 42,278 | 1.3% | | |
| | | 10230 | Medicare Tax | 20,637 | 0.4% | 20,041 | 0.4% | 10,741 | 0.3% | | |
| | | 10240 | Post Retirement Benefits | | | 16,931 | 0.3% | 11,259 | 0.3% | | |
| | | 10300 | Employee Group Insurance | 412,288 | 7.2% | 414,013 | 7.6% | 218,601 | 6.6% | | |
| | | 10310 | Management Disability Insurance | 2,514 | | 10,770 | 0.2% | 1,445 | | | |
| | | 10320 | Management Life Insurance | 3,141 | | 3,209 | | 1,805 | | | |
| | | 10350 | Unemployment Insurance | 7,477 | 0.1% | 4,793 | | 356 | | | |
| | | 10360 | Workers Compensation Insurance | 72,225 | 1.3% | 55,514 | 1.0% | 22,491 | 0.7% | | |
| | | 21001 | Insurance-General Liability | 14,611 | 0.3% | 15,011 | 0.3% | 4,137 | 0.1% | | |
| | | Payroll Total | | | | 2,891,383 | 50.4% | 2,758,923 | 50.5% | 1,498,712 | 45.5% |
| | | ALLOTTED COSTS | Overhead | 20600 | Communications | 14,553 | 0.3% | 5,146 | | 2 | |
| | 20610 | | | Communications-Internal Services | 29,976 | 0.5% | 33,353 | 0.6% | 12,695 | 0.4% | |
| | 20950 | | | Household Expense-Other | 19,753 | 0.3% | 24,198 | 0.4% | 3,753 | 0.1% | |
| | 21200 | | | Maintenance-Equipment | 5,494 | | 7,814 | 0.1% | 3,655 | 0.1% | |
| | 21301 | | | Maint Struct Improvements & Gr | 4,881 | | 4,627 | | 235 | | |
| | 21500 | | | Membership | 7,261 | 0.1% | 2,701 | | 6,860 | 0.2% | |
| | 21700 | | | Office Expense-General | 20,150 | 0.4% | 15,767 | 0.3% | 14,599 | 0.4% | |
| | 21810 | | | Prof & Spec Serv-Contractual Agreement | 1,920 | | 200 | | | | |
| | 21812 | | | Prof & Spec Serv-Data Processing | 183,882 | 3.2% | 217,437 | 4.0% | 81,649 | 2.5% | |
| 21900 | Publications & Legal Notices | | | 1,231 | | 600 | | 339 | | | |
| 22000 | Rents & Leases-Equipment | | | 5,656 | | 6,943 | 0.1% | 3,233 | | | |
| 22100 | Rents & Leases-Struct, Improv & Gr | | | 165,759 | 2.9% | 180,489 | 3.3% | 61,160 | 1.9% | | |
| 22300 | Spec Dept Expense-Other | | | 3,153 | | 5,695 | 0.1% | 2,765 | | | |
| 22327 | Spec Dept Exp-Cost Allocation Plan | | | 66,912 | 1.2% | 103,212 | 1.9% | 77,619 | 2.4% | | |
| 22350 | Spec Dept Exp-Software | | | 16,750 | 0.3% | 28,104 | 0.5% | 1,061 | | | |
| 22500 | Transportation & Travel | | | 3,101 | | 2,379 | | 1,285 | | | |
| 22511 | Trans & Travel-County Vehicle | | | 7,610 | 0.1% | 5,100 | | 1,716 | | | |
| 22515 | Trans & Travel-In State Overnite | | | 11,290 | 0.2% | 11,368 | 0.2% | 710 | | | |
| 22516 | Trans & Travel-Out of State | 9,133 | 0.2% | 11,747 | 0.2% | 2,630 | | | | | |
| 22527 | Trans & Travel-Expense/Car Allow | 13,708 | 0.2% | 13,200 | 0.2% | 6,369 | 0.2% | | | | |
| 22600 | Utilities | 44,213 | 0.8% | 41,863 | 0.8% | 13,617 | 0.4% | | | | |
| Overhead Total | | | | 636,385 | 11.1% | 721,944 | 13.2% | 295,952 | 9.0% | | |
| Indirect Cost* Total | | | | 3,527,769 | 61.5% | 3,480,867 | 63.7% | 1,794,664 | 54.4% | | |
| DIRECT COSTS | ADULT | 21700 | Office Expense-General | 5,601 | | 8,016 | 0.1% | 1,920 | | | |
| | | 21810 | Prof & Spec Serv-Contractual Agreement | 16,234 | 0.3% | 14,950 | 0.3% | 142,080 | 4.3% | | |
| | | 21900 | Publications & Legal Notices | 50 | | 400 | | 200 | | | |
| | | 22300 | Spec Dept Expense-Other | 17 | | 275 | | 1,508 | | | |
| | | 32815 | Contr-JTPA Training | 139,352 | 2.4% | 289,458 | 5.3% | 62,567 | 1.9% | | |
| | Adult Total | | | | 161,253 | 2.8% | 313,099 | 5.7% | 208,275 | 6.3% | |
| | YOUTH | 21700 | Office Expense-General | | | | | 653 | | | |
| | | 21810 | Prof & Spec Serv-Contractual Agreement | 728,846 | 12.7% | 583,980 | 10.7% | 372,715 | 11.3% | | |
| | | 22300 | Spec Dept Expense-Other | 560 | | 1,515 | | | | | |
| | | 22500 | Transportation & Travel | 2 | | | | | | | |
| | 22515 | Trans & Travel-In State Overnite | 2,596 | | 2,936 | | 1,699 | | | | |
| | Youth Total | | | | 732,004 | 12.8% | 588,431 | 10.8% | 375,066 | 11.4% | |
| | DISLOCATED WORKER | 21700 | Office Expense-General | 5,558 | | 7,541 | 0.1% | 1,802 | | | |
| | | 21810 | Prof & Spec Serv-Contractual Agreement | 16,234 | 0.3% | 2,940 | | 54,030 | 1.6% | | |
| | | 21900 | Publications & Legal Notices | 50 | | 400 | | 200 | | | |
| 22300 | | Spec Dept Expense-Other | | | | | 72 | | | | |
| 32815 | | Contr-JTPA Training | 104,100 | 1.8% | 342,340 | 6.3% | 80,362 | 2.4% | | | |
| Dislocated Worker Total | | | | 125,942 | 2.2% | 353,221 | 6.5% | 136,466 | 4.1% | | |
| HSA OJT CONTRACT | 21700 | Office Expense-General | | | | | 164 | | | | |
| | 21800 | Professional & Special Services | 589,020 | 10.3% | 521,207 | 9.5% | 330,522 | 10.0% | | | |
| | 21900 | Publications & Legal Notices | 2,000 | | 1,000 | | 742 | | | | |
| | 22300 | Spec Dept Expense-Other | 736 | | 1,063 | | 1,406 | | | | |
| | 22500 | Transportation & Travel | 63 | | | | 7 | | | | |
| | 22511 | Trans & Travel-County Vehicle | 556 | | 3,271 | | 1,576 | | | | |
| HSA OJT Contract Total | | | | 592,375 | 10.3% | 526,541 | 9.6% | 334,419 | 10.1% | | |

Merced County Department of Workforce Investment

3 Year Cost Report

amtype X

* Indirect Allocated costs are distributed monthly to grants based on monthly time study reports.

Fiscal Year 17-18
6 Months thru 12/31/17

| Cost Type | Cost Bucket | Account | Account Name | Fiscal Year | | Values | | FY 17-18 | | | | | | | | | | | | |
|--|-------------|--|----------------------------------|--|------------------------|----------------------------------|----------------------------------|--------------------------------|--------------------|---------------|---------------|----------------|-------------|--------|---------------|-------------|---------------|-------------|---------------|-------------|
| | | | | FY 15-16 | | FY 16-17 | | FY 17-18 | | | | | | | | | | | | |
| | | | | Amount | Percent | Amount | Percent | Amount | Percent | | | | | | | | | | | |
| D I R E C T G R A N T C O S T S | Direct Cost | 2017 Storm NDWG | 10150 | Salaries and Wages-Extra Help | | | | | 176,869 | 5.4% | | | | | | | | | | |
| | | | 10220 | FICA | | | | | 258 | | | | | | | | | | | |
| | | | 10230 | Medicare Tax | | | | | 2,565 | | | | | | | | | | | |
| | | | 10350 | Unemployment Insurance | | | | | 1 | | | | | | | | | | | |
| | | | 10360 | Workers Compensation Insurance | | | | | 280 | | | | | | | | | | | |
| | | | 21001 | Insurance-General Liability | | | | | 884 | | | | | | | | | | | |
| | | | 21900 | Publications & Legal Notices | | | | | 736 | | | | | | | | | | | |
| | | | 22300 | Spec Dept Expense-Other | | | | | 56,934 | 1.7% | | | | | | | | | | |
| | | | 22500 | Transportation & Travel | | | | | 35 | | | | | | | | | | | |
| | | | 22511 | Trans & Travel-County Vehicle | | | | | 160 | | | | | | | | | | | |
| | | | 32816 | Contr-JTPA Services | | | | | 9,630 | 0.3% | | | | | | | | | | |
| | | | 2017 Storm NDWG Total | | | | | | | | | 248,351 | 7.5% | | | | | | | |
| | | | WP-DEI Project | 21700 | Office Expense-General | | | | | | 17 | 27 | | | | | | | | |
| | 21810 | Prof & Spec Serv-Contractual Agreement | | | | | | | | 3,495 | 18,230 | 0.6% | | | | | | | | |
| | | | | | | 21900 | Publications & Legal Notices | 50 | | | | 67 | | | | | | | | |
| | | | | | | | | 17 | | | | 1,665 | 467 | | | | | | | |
| | | | | | | 22500 | Transportation & Travel | 107 | | | | 52 | 97 | | | | | | | |
| | | | | | | 22511 | Trans & Travel-County Vehicle | 164 | | | | 196 | | | | | | | | |
| | | | | | | 22515 | Trans & Travel-In State Overnite | 1,060 | | | | 2,937 | 3,154 | | | | | | | |
| | | | | | | 32815 | Contr-JTPA Training | 72,963 | 1.3% | 30,417 | 0.6% | 58,803 | 1.8% | | | | | | | |
| | | | | | | WP-DEI Project Total | | | | | | | | | 74,361 | 1.3% | 38,778 | 0.7% | 80,846 | 2.5% |
| | | | | | | Regional Planning | 21809 | Prof & Spec Serv-Consultations | | | | | | 42,725 | 57,732 | 1.8% | | | | |
| | 21810 | Prof & Spec Serv-Contractual Agreement | | | | | | | | 13,689 | 0.3% | | | | | | | | | |
| | | | 21900 | Publications & Legal Notices | | | | | | | | 669 | | | | | | | | |
| | | | 22300 | Spec Dept Expense-Other | | | | | | | | 1,000 | | | | | | | | |
| 22500 | | | Transportation & Travel | | | | | | | | 198 | | | | | | | | | |
| 22515 | | | Trans & Travel-In State Overnite | | | | | | | | 2,770 | | | | | | | | | |
| Regional Planning Total | | | | | | | | | 58,282 | 1.1% | 60,502 | 1.8% | | | | | | | | |
| Element 1 1067 | 21809 | Prof & Spec Serv-Consultations | | | | | | 15,000 | 0.5% | | | | | | | | | | | |
| | | | 21810 | Prof & Spec Serv-Contractual Agreement | | | | | 7,012 | 0.1% | 28,946 | 0.9% | | | | | | | | |
| | | | | | 22300 | Spec Dept Expense-Other | | | | | 1,976 | | | | | | | | | |
| | | | | | 22500 | Transportation & Travel | | | | | 418 | | | | | | | | | |
| | | | | | 22515 | Trans & Travel-In State Overnite | | | | | 5,410 | 0.2% | | | | | | | | |
| Element 1 1067 Total | | | | | | | | | 7,012 | 0.1% | 51,750 | 1.6% | | | | | | | | |
| 25% WIA RRAA ATT | 304,964 | 5.3% | | | | | | | | | | | | | | | | | | |
| 25% WIA RRAA 1012 | 82,217 | 1.4% | | | | | | | | | | | | | | | | | | |
| JD NEG 1014 | 61,548 | 1.1% | 30,672 | 0.6% | | | | | | | | | | | | | | | | |
| 15% WAF Adult 1036 | 55,199 | 1.0% | | | | | | | | | | | | | | | | | | |
| Rapid Response | | | | | | | 22 | | | | | | | | | | | | | |
| 15% WAF 61.60 Local Match | 0 | | | | | | | | | | | | | | | | | | | |
| FRWIB Prop 39 ADW 2003 | 5,163 | | 19,586 | 0.4% | | | | 128 | | | | | | | | | | | | |
| FRWIB Prop 39 CVIEP 523 | 14,388 | 0.3% | 173 | | | | | | | | | | | | | | | | | |
| FRWIB VEAP Adult | 1,669 | | 13,797 | 0.3% | | | | | | | | | | | | | | | | |
| FRWIB VEAP DW | 1,780 | | 3,077 | | | | | | | | | | | | | | | | | |
| High Performing | | | | | | | | 149 | | | | | | | | | | | | |
| Madera VEAP DW 1066 | | | | | | | | 4,363 | 0.1% | | | | | | | | | | | |
| Non-WIOA | | | | | | | 29,510 | 0.5% | | | | | | | | | | | | |
| Regional Organizers 1089 | | | | | | | | 1,152 | | | | | | | | | | | | |
| Stanislaus VEAP 1092 | | | | | | | | 113 | | | | | | | | | | | | |
| Enterprise Zone Vouchering | | | | | | | | 600 | | | | | | | | | | | | |
| Direct Cost Total | | | | | 2,212,864 | 38.5% | 1,982,202 | 36.3% | 1,502,181 | 45.6% | | | | | | | | | | |
| Grand Total | | | | | \$5,740,633 | 100.0% | \$5,463,069 | 100.0% | \$3,296,845 | 100.0% | | | | | | | | | | |

Activity Type Cash
Match Yes/No N

Grant & Contract Status Activity thru 11/30/2017

| Source | Subgrant # | Grant Code 3 | Master Grant | Description | Grant Start Date | Grant End Date | Status | Close Date | Date of Last Activity | Grant Allotment | Expenditures | Percent Expended | Grant Balance | Months To End Date | Remaining \$ To Spend per Month |
|--------------------|-------------------------|--------------|--------------|------------------|------------------|----------------|--------|------------|-----------------------|-------------------|------------------|------------------|------------------|--------------------|---------------------------------|
| State | k698371 | 1055 / 949 | Regional | Implementation | 06/01/16 | 03/31/18 | Open | | 11/30/17 | 297,366 | 277,863 | 93.4% | 19,503 | 4 | 4,876 |
| | | 1067 / 951 | Regional | Element 1 | 06/01/16 | 03/31/18 | Open | | 11/30/17 | 245,000 | 131,639 | 53.7% | 113,361 | 4 | 28,340 |
| | | 1070 / 952 | Regional | Element 2 | 06/01/16 | 03/31/18 | Open | | 11/30/17 | 250,000 | 30,193 | 12.1% | 219,807 | 4 | 54,952 |
| | k698371 Total | | | | | | | | | 792,366 | 439,696 | 55.5% | 352,670 | | |
| | k7102042 | 202 | Formula | Adult | 10/01/16 | 06/30/18 | Open | | 11/30/17 | 1,101,995 | 1,101,995 | 100.0% | 0 | 7 | 0 |
| | | 301 | Formula | Youth | 04/01/16 | 06/30/18 | Open | | 11/30/17 | 1,336,688 | 766,558 | 57.3% | 570,130 | 7 | 81,447 |
| | | 502 | Formula | DW | 10/01/16 | 06/30/18 | Open | | 11/30/17 | 1,086,711 | 1,086,711 | 100.0% | 0 | 7 | 0 |
| | | 1090 | VOS | VOS | 03/01/17 | 03/31/18 | Open | | | 4,000 | | 0.0% | 4,000 | 4 | 1,000 |
| | | 1087 / 953 | Regional | Region Trn Coord | 03/01/17 | 03/31/19 | Open | | 11/30/17 | 200,000 | 779 | 0.4% | 199,221 | 16 | 12,451 |
| | | 1089 / 954 | Regional | Region Organizer | 03/01/17 | 03/31/19 | Open | | 11/30/17 | 85,174 | 12,513 | 14.7% | 72,661 | 16 | 4,541 |
| | | 1091 / 791 | Storms NDWG | Storms NDWG | 03/01/17 | 02/28/18 | Open | | 11/30/17 | 600,000 | 254,555 | 42.4% | 345,445 | 3 | 115,148 |
| | | 293 / 296 | WIOA 25 % | RR LA | 10/01/16 | 06/30/18 | Open | | 11/30/17 | 36,854 | 24,492 | 66.5% | 12,362 | 7 | 1,766 |
| | | 541 / 550 | WIOA 25 % | Rapid Response | 10/01/16 | 06/30/18 | Open | | 11/30/17 | 129,984 | 64,704 | 49.8% | 65,280 | 7 | 9,326 |
| | k7102042 Total | | | | | | | | | 4,581,406 | 3,312,306 | 72.3% | 1,269,100 | | |
| | k8106644 | 201 | Formula | Adult | 07/01/17 | 06/30/19 | Open | | 11/30/17 | 179,850 | 26,916 | 15.0% | 152,934 | 19 | 8,049 |
| | | 202 | Formula | Adult | 10/01/17 | 06/30/19 | Open | | | 1,224,064 | | 0.0% | 1,224,064 | 19 | 64,424 |
| | | 301 | Formula | Youth | 04/01/17 | 06/30/19 | Open | | 11/30/17 | 1,490,188 | 39,012 | 2.6% | 1,451,176 | 19 | 76,378 |
| | | 501 | Formula | DW | 07/01/17 | 06/30/19 | Open | | 11/30/17 | 203,332 | 57,621 | 28.3% | 145,711 | 19 | 7,669 |
| | | 502 | Formula | DW | 10/01/17 | 06/30/19 | Open | | | 1,075,953 | | 0.0% | 1,075,953 | 19 | 56,629 |
| | | 292 / 296 | WIOA 25 % | RR LA | 07/01/17 | 06/30/18 | Open | | | 6,168 | | 0.0% | 6,168 | 7 | 881 |
| | | 293 / 296 | WIOA 25 % | RR LA | 10/01/17 | 06/30/19 | Open | | | 16,904 | | 0.0% | 16,904 | 19 | 890 |
| | | 540 / 550 | WIOA 25 % | Rapid Response | 07/01/17 | 06/30/18 | Open | | | 21,867 | | 0.0% | 21,867 | 7 | 3,124 |
| | | 541 / 550 | WIOA 25 % | Rapid Response | 10/01/17 | 06/30/19 | Open | | | 115,766 | | 0.0% | 115,766 | 19 | 6,093 |
| | k8106644 Total | | | | | | | | | 4,334,092 | 123,549 | 2.9% | 4,210,543 | | |
| WP | k597235 | 1017 / 632 | DEI | DEI | 10/01/14 | 03/31/18 | Open | | 11/30/17 | 605,000 | 529,001 | 87.4% | 75,999 | 4 | 19,000 |
| | k597235 Total | | | | | | | | | 605,000 | 529,001 | 87.4% | 75,999 | | |
| | k7105782 | 1088 / 632 | DEI | DEI | 10/01/16 | 04/01/20 | Open | | | 8,000 | | 0.0% | 8,000 | 28 | 286 |
| | k7105782 Total | | | | | | | | | 8,000 | 0.0% | 8,000 | | | |
| Local | HSA | 915-17 | HSA | HSA | 06/01/17 | 05/31/18 | Open | | 11/30/17 | 1,110,910 | 522,134 | 47.0% | 588,776 | 6 | 98,129 |
| | HSA Total | | | | | | | | | 1,110,910 | 522,134 | 47.0% | 588,776 | | |
| | Livingston | 635 | Livingston | Livingston | 02/01/17 | 01/31/18 | Open | | 11/30/17 | 100,000 | 58,880 | 58.9% | 41,120 | 2 | 20,560 |
| | Livingston Total | | | | | | | | | 100,000 | 58,880 | 58.9% | 41,120 | | |
| | Stanislaus | 892 | StanVeap | StanVeap | 07/01/17 | 12/31/18 | Open | | 11/30/17 | 100,000 | 89 | 0.1% | 99,911 | 13 | 7,685 |
| | Stanislaus Total | | | | | | | | | 100,000 | 89 | 0.1% | 99,911 | | |
| Grand Total | | | | | | | | | | 11,631,774 | 4,985,655 | 42.9% | 6,646,119 | | |