

TO: Workforce Development Board

DATE: 02/15/2018

FROM: WDB Staff

For Discussion

For Action

For Information

SUBJECT: Fiscal Reports: Revenue & Expenditures

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

DISCUSSION: Attached is the Fiscal Report for Fiscal Year 2017/18. This report shows all WIOA funds available for Fiscal Year 2017/18 (both new funds and funds carried forward (on a cash basis) from Fiscal Year 2016/17) and accrued expenditures through December 31, 2017. This report shows all formula grant funds and other grant funds available as of December 31, 2017. It does not include grants not available until after December 31, 2017.

Merced County Office of Education's contract expenditures report is not available at this time due to no invoice or expenditure plan. Staff will be available at your meeting to answer any questions.

ATTACHMENT(S):
Fiscal Year 2017/18 WIOA 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 16-17		FY 17-18			
				FY 15-16		Amount	Percent	Amount	Percent		
				Amount	Percent			Amount	Percent		
INDIRECT	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%
		ALLOCA	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	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

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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			
	22300	Spec Dept Expense-Other				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	0.8%	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%		

Match N
 Status Open

Grant & Contract Status Activity thru 12/31/2017

Source	Subgrant #	Grant Code	Master Grant	Description	Grant Start Date	Grant End Date	Date of Last Activity	Months To End	Grant Allotment	Expenditure Status					Grant Balance		
										Cash Expended	Adjusted Cash Expended	Accrual	Obligation	Total Expenditures		Percent Expended	
State	k698371	1055 / 949	Regional	Implementation	06/01/16	03/31/18	12/31/17	3	297,366	297,366				297,366	100.0%	0	
		1067 / 951	Regional	Element 1	06/01/16	03/31/18	12/31/17	3	245,000	178,083				178,083	72.7%	66,917	
		1070 / 952	Regional	Element 2	06/01/16	03/31/18	12/31/17	3	250,000	38,712				38,712	15.5%	211,288	
	k698371 Total									792,366	514,161	0	0	0	514,161	64.9%	278,205
k7102042	202	Formula	Adult		10/01/16	06/30/18	11/30/17	6	1,101,995	964,305	137,690			1,101,995	100.0%	0	
	301	Formula	Youth		04/01/16	06/30/18	12/31/17	6	1,336,688	620,359	154,720	73,520	488,089	1,336,688	100.0%	0	
	502	Formula	DW		10/01/16	06/30/18	11/30/17	6	1,086,711	882,227	204,484			1,086,711	100.0%	0	
	1090	VOS	VOS		03/01/17	03/31/18		3	4,000						0.0%	4,000	
	1087 / 953	Regional	Region Trn Coord		03/01/17	03/31/19	12/31/17	15	200,000	779				779	0.4%	199,221	
	1089 / 954	Regional	Region Organizer		03/01/17	03/31/19	12/31/17	15	85,174	19,909				19,909	23.4%	65,265	
	1091 / 791	Storms NDWG	Storms NDWG		03/01/17	02/28/18	12/31/17	1	500,000	354,590			149,675	504,265	100.9%	-4,265	
	293 / 296	WIOA 25 %	RR LA		10/01/16	06/30/18	12/31/17	6	36,854	25,012	1,044			26,057	70.7%	10,797	
	541 / 550	WIOA 25 %	Rapid Response		10/01/16	06/30/18	12/31/17	6	129,984	68,036	5,994			74,030	57.0%	55,954	
	k7102042 Total									4,481,406	2,935,219	503,932	73,520	637,764	4,150,434	92.6%	330,972
k8106644	201	Formula	Adult		07/01/17	06/30/19	12/31/17	18	179,850	121,795	16,910	26,519	14,626	179,850	100.0%	0	
	202	Formula	Adult		10/01/17	06/30/19	12/31/17	18	1,224,064		8,854	2,533	128,275	139,662	11.4%	1,084,402	
	301	Formula	Youth		04/01/17	06/30/19	12/31/17	18	1,490,188		47,328		252,534	299,862	20.1%	1,190,326	
	501	Formula	DW		07/01/17	06/30/19	12/31/17	18	203,332	133,292	52,604	17,436		203,332	100.0%	0	
	502	Formula	DW		10/01/17	06/30/19	12/31/17	18	1,075,953		3,864	12,590	166,555	183,008	17.0%	892,945	
	292 / 296	WIOA 25 %	RR LA		07/01/17	06/30/18		6	6,168						0.0%	6,168	
	293 / 296	WIOA 25 %	RR LA		10/01/17	06/30/19		18	16,904						0.0%	16,904	
	540 / 550	WIOA 25 %	Rapid Response		07/01/17	06/30/18		6	21,867						0.0%	21,867	
	541 / 550	WIOA 25 %	Rapid Response		10/01/17	06/30/19		18	115,766						0.0%	115,766	
	k8106644 Total									4,334,092	255,088	129,560	59,077	561,989	1,005,714	23.2%	3,328,378
WP	k597235	1017 / 632	DEI	DEI	10/01/14	03/31/18	12/31/17	3	605,000	489,068	58,934		37,940	585,942	96.8%	19,058	
	k597235 Total									605,000	489,068	58,934	0	37,940	585,942	96.8%	19,058
	k7105782	1088 / 632	DEI	DEI	10/01/16	04/01/20		27	8,000						0.0%	8,000	
k7105782 Total									8,000	0	0	0	0	0	0.0%	8,000	
Local	HSA	915-17	HSA	HSA	06/01/17	05/31/18	12/31/17	5	1,110,910	627,611				627,611	56.5%	483,299	
	HSA Total									1,110,910	627,611	0	0	0	627,611	56.5%	483,299
	Livingston	635	Livingston	Livingston	02/01/17	01/31/18	12/31/17	1	100,000	80,493			8,000	88,493	88.5%	11,507	
	Livingston Total									100,000	80,493	0	0	8,000	88,493	88.5%	11,507
	Stanislaus	892	StanVeap	StanVeap	07/01/17	12/31/18	12/31/17	12	100,000	113				113	0.1%	99,887	
Stanislaus Total									100,000	113	0	0	0	113	0.1%	99,887	
Grand Total									11,531,774	4,901,752	692,427	132,597	1,245,693	6,972,469	60.5%	4,559,305	