

TO: Executive Committee

DATE: 7/21/2017

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 2016/17. This report shows all WIA/WIOA funds available for Fiscal Year 2016/17 (both new funds and funds carried forward (on a cash basis) from Fiscal Year 2015/16) and accrued expenditures through May 31, 2017. This report shows all formula grant funds and other grant funds available as of May 31, 2017. It does not include grants not available until after May 31, 2017.

MCOE's contract expenditures reports show that they projected they would spend 95.00% of the older youth contract by the end of May 31, 2017 and they have spent 78.86%. Staff will be available at your meeting to answer any questions.

ATTACHMENT(S):

Fiscal Year 2016/17 WIA/WIOA Fiscal Report

Contract Expenditure Report

MCOE Contract Expenditure Report

**MERCED COUNTY DEPARTMENT OF WORKFORCE INVESTMENT
FISCAL REPORT FOR FINANCE COMMITTEE
Fiscal Year 2016/2017
July 1, 2016- June 30, 2017
11 Months Through May 31, 2017**

AVAILABLE FUNDS			BUDGET				ACTUAL CASH			OBLIGATIONS + ACCRUALS			COMMITTED - AVAILABLE		
	Carryover Funds From 15/16	Appropriation FY 16/17	Planned for New Funds Per Estimated Plan Mod 7/1/16 to 6/30/17	Budget for Available Funds	Budget Adjustments	Revised Budget	Target Percentage:		Percent Expended to Date	Total Obligated Funds	Available after Obligations	Percent Spent + Obligated	Total Committed Funds	Available after Committed	Pct Spent + Obligated + Committed
							Cash Expense FY to Date	Available							
Adult			Core A \$ 150,297	\$ 218,606	\$ (202,561)	\$ 16,046	\$ 16,046	\$ 0	100.00%	\$ -	\$ 0	100.00%	\$ -	\$ -	100.00%
16/17 Allocation		\$ 1,262,798	Core B \$ 152,612	\$ 221,974	\$ 202,561	\$ 424,535	\$ 341,402	\$ 83,132	80.42%	\$ 8,604	\$ 74,528	82.44%	\$ 12,868	\$ 61,661	85.48%
			Intensive \$ 368,551	\$ 536,056	\$ -	\$ 536,056	\$ 297,277	\$ 238,779	55.46%	\$ -	\$ 238,779	55.46%	\$ 41,220	\$ 197,560	63.15%
PY Cash Balances 6/30/16	\$ 516,544		Training \$ 465,059	\$ 676,426	\$ -	\$ 676,426	\$ 317,553	\$ 358,874	46.95%	\$ 181,795	\$ 177,079	73.82%	\$ 30,568	\$ 146,510	78.34%
	\$ 516,544	\$ 1,262,798	Total \$ 1,136,519	\$ 1,653,062	\$ 0	\$ 1,653,062	\$ 972,277	\$ 680,785	58.82%	\$ 190,399	\$ 490,386	70.33%	\$ 84,656	\$ 405,731	75.46%
DISPLACED WORKER			Core A \$ 194,022	\$ 259,827	\$ (243,665)	\$ 16,162	\$ 16,162	\$ 0	100.00%	\$ -	\$ 0	100.00%	\$ -	\$ -	100.00%
16/17 Allocation		\$ 1,289,467	Core B \$ 181,298	\$ 242,787	\$ 211,090	\$ 453,877	\$ 330,539	\$ 123,339	72.83%	\$ 7,836	\$ 115,503	74.55%	\$ 19,941	\$ 95,562	78.95%
			Intensive \$ 365,274	\$ 489,161	\$ 32,575	\$ 521,736	\$ 342,901	\$ 178,835	65.72%	\$ -	\$ 178,835	65.72%	\$ 30,872	\$ 147,964	71.64%
PY Cash Balances 6/30/16	\$ 393,605		Training \$ 419,927	\$ 562,350	\$ -	\$ 562,350	\$ 326,470	\$ 235,880	58.05%	\$ 192,934	\$ 42,946	92.36%	\$ 7,414	\$ 35,533	93.68%
	\$ 393,605	\$ 1,289,467	Total \$ 1,160,521	\$ 1,554,126	\$ 0	\$ 1,554,126	\$ 1,016,071	\$ 538,054	65.38%	\$ 200,770	\$ 337,284	78.30%	\$ 58,226	\$ 279,060	82.04%
YOUTH			In School \$ -	\$ -	\$ 8,083	\$ 8,083	\$ 8,083	\$ 0	100.00%	\$ -	\$ 0	100.00%	\$ 0	\$ -	100.00%
16/17 Allocation		\$ 1,336,688	Out of School \$ 1,203,020	\$ 1,998,473	\$ (8,083)	\$ 1,990,390	\$ 854,806	\$ 1,135,584	42.95%	\$ 304,036	\$ 831,548	58.22%	\$ 143,547	\$ 688,001	65.43%
PY Cash Balances 6/30/16	\$ 810,152		Total \$ 1,203,020	\$ 1,998,473	\$ -	\$ 1,998,473	\$ 862,889	\$ 1,135,584	43.18%	\$ 304,036	\$ 831,548	58.39%	\$ 143,547	\$ 688,001	65.57%
	\$ 810,152	\$ 1,336,688													
ADMINISTRATIVE			Total Admin \$ 388,893	\$ 403,594	\$ -	\$ 403,594	\$ 278,766.29	\$ 124,828	69.07%	\$ -	\$ 124,828	69.07%	\$ 21,614	\$ 103,214	74.43%
All Formula Grants	\$ 1,720,302	\$ 3,888,953	Total \$ 3,888,953	\$ 5,609,255	\$ 0	\$ 5,609,255	\$ 3,130,004	\$ 2,479,251	55.80%	\$ 695,205	\$ 1,784,046	68.19%	\$ 308,043	\$ 1,476,006	73.69%
RAPID RESPONSE/15%/25%			Rapid Resp. \$ 154,180	\$ 234,563	\$ -	\$ 234,563	\$ 146,395	\$ 88,168	62.41%	\$ 197	\$ 87,971	62.50%	\$ 15,186	\$ 72,785	68.97%
Formula Rapid Response (540,541)*	\$ 80,383	\$ 154,180	RR L/O Aver \$ 43,728	\$ 53,264	\$ -	\$ 53,264	\$ 28,264	\$ 25,000	53.06%	\$ 48	\$ 24,951	53.16%	\$ 24,842	\$ 109	99.80%
25% RR Layoff Aversion (292/293)	\$ 9,536	\$ 43,728	High Perf \$ 54,839	\$ 54,839	\$ -	\$ 54,839	\$ 18,194	\$ 36,645	33.18%	\$ 74	\$ 36,572	33.31%	\$ 6,741	\$ 29,831	45.60%
High Performing Board	\$ -	\$ 54,839	Storm NDWG \$ 600,000	\$ 600,000	\$ -	\$ 600,000	\$ 2,575	\$ 597,425	0.43%	\$ 122	\$ 597,303	0.45%	\$ 110,093	\$ 487,210	18.80%
Storms 2017 NDWG	\$ -	\$ 600,000	WP DEI Proj \$ -	\$ 381,166	\$ -	\$ 381,166	\$ 157,071	\$ 224,095	41.21%	\$ 11,745	\$ 212,350	44.29%	\$ -	\$ 212,350	44.29%
WP-DEI Project 1017 (632)**	\$ 381,166	\$ -	Total \$ 852,747	\$ 1,323,832	\$ -	\$ 1,323,832	\$ 352,500	\$ 971,333	26.63%	\$ 12,186	\$ 959,147	27.55%	\$ 156,862	\$ 802,285	39.40%
	\$ 471,085	\$ 852,747													
REGIONAL PLANNING			Reg Plan \$ -	\$ 297,366	\$ -	\$ 297,366	\$ 232,168	\$ 65,198	78.07%	\$ 64,482	\$ 716	99.76%	\$ -	\$ 716	99.76%
Regional Planning (1055)	\$ 297,366		Reg Plan Coor \$ -	\$ 43,385	\$ -	\$ 43,385	\$ 26,672	\$ 16,713	61.48%	\$ 531	\$ 16,182	62.70%	\$ -	\$ 16,182	62.70%
Regional Planning Coordinator (1056)	\$ 43,385		Element 1 \$ -	\$ 245,000	\$ -	\$ 245,000	\$ 54,502	\$ 190,498	22.25%	\$ 34,883	\$ 155,615	36.48%	\$ -	\$ 155,615	36.48%
Element 1 (1067)	\$ 245,000		Element 2 \$ -	\$ 250,000	\$ -	\$ 250,000	\$ 43,444	\$ 206,556	17.38%	\$ 187	\$ 206,369	17.45%	\$ -	\$ 206,369	17.45%
Element 2 (1070)	\$ 250,000		Ref Train Coor \$ -	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ 200,000	0.00%	\$ -	\$ 200,000	0.00%	\$ -	\$ 200,000	0.00%
Region Training Coordinator (1087)	\$ -	\$ 200,000	Reg Org \$ -	\$ 85,714	\$ -	\$ 85,714	\$ -	\$ 85,714	0.00%	\$ -	\$ 85,714	0.00%	\$ -	\$ 85,714	0.00%
Region Organizer (1089)	\$ -	\$ 85,714	Total \$ -	\$ 1,121,465	\$ -	\$ 1,121,465	\$ 356,786	\$ 764,679	31.81%	\$ 100,083	\$ 664,596	40.74%	\$ -	\$ 664,596	40.74%
	\$ 835,751	\$ 285,714													
OTHER (Contracts, etc.)			JD NEG \$ -	\$ 40,825	\$ -	\$ 40,825	\$ 38,889.16	\$ 1,936	95.26%	\$ -	\$ 1,936	95.26%	\$ 1,928	\$ 8	99.98%
JD NEG 1014 (776)	\$ 40,825		HSA OJT \$ -	\$ 1,284,567	\$ -	\$ 1,284,567	\$ 838,313.00	\$ 446,254	65.26%	\$ 5,349	\$ 440,905	65.68%	\$ -	\$ 440,905	65.68%
HSA Subsidized Employment Contract	\$ 1,284,567		WIOA Trns \$ -	\$ 52,641	\$ -	\$ 52,641	\$ 52,641.00	\$ 0	100.00%	\$ -	\$ 0	100.00%	\$ -	\$ -	100.00%
WIOA Transition Funds*	\$ 52,641		FRWIB \$ -	\$ 61,688	\$ -	\$ 61,688	\$ 49,758.54	\$ 11,929	80.66%	\$ 1,397	\$ 10,532	82.93%	\$ -	\$ 10,532	82.93%
FRWIB Prop 39/CVIEP Funds	\$ 61,688		FRVEAP \$ -	\$ 33,240	\$ -	\$ 33,240	\$ 33,240.45	\$ -	100.00%	\$ -	\$ -	100.00%	\$ -	\$ -	100.00%
FRESNO VEAP	\$ 33,240		MadVEAP \$ -	\$ 109,428	\$ -	\$ 109,428	\$ 5,985.81	\$ 103,442	5.47%	\$ 79	\$ 103,364	5.54%	\$ -	\$ 103,364	5.54%
Madera VEAP	\$ -	\$ 109,428	WAF 4.0 \$ -	\$ 250,000	\$ -	\$ 250,000	\$ 1,321.25	\$ 248,679	0.53%	\$ 160,924	\$ 87,755	64.90%	\$ -	\$ 87,755	64.90%
WAF 4.0	\$ -	\$ 250,000	Computers \$ -	\$ 29,510	\$ -	\$ 29,510	\$ 29,510.00	\$ -	100.00%	\$ -	\$ -	100.00%	\$ -	\$ -	100.00%
Computers	\$ 29,510	\$ -	Total \$ -	\$ 1,809,258	\$ -	\$ 1,809,258	\$ 997,018	\$ 812,240	55.11%	\$ 167,749	\$ 644,491	64.38%	\$ 1,928	\$ 642,564	64.48%
	\$ 1,420,320	\$ 388,938													
Grand Totals:				\$ 9,863,810	\$ 4,836,306.93	\$ 5,027,503	\$ 49.03%	\$ 975,223	\$ 4,052,281	58.92%	\$ 466,833	\$ 3,585,451	63.65%		

*Not counted in totals; balance of half of carried in RR funding IAW WSD15-19. **Amount represents cash balance of multiple year funds.

BUDGET: Includes all funds available for fiscal year based on Plan to be submitted to EDD on request, revised in accordance with latest appropriations information received from Chief, Workforce Services Division, as required. Formula Administrative Funds lose their identity upon appropriation.

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.

Youth Contract 2016-2017	
Contract Amount	\$739,650
Amount Expended	\$583,319
Expended %	78.9%

MERCED COUNTY DEPARTMENT OF WORKFORCE INVESTMENT
WIOA CONTRACTS - FY 2016-2017
May 31, 2017

Contract/Vendor Name	Contract Number	Start Date	End Date	Total Contract Amount	* Paid To-Date	** Invoices Received Not Yet Paid	Total billed	**** Percent Billed	Contract Balance	*** Invoices Through
CWA	2016298	11/28/2016	8/1/2017	15,000	1,690		\$1,690	11.3%	13,310	11/30/2016
John Chamberlin	2016267	9/1/2016	6/30/2017	\$107,072	\$42,725		\$42,725	39.9%	\$64,347	1/31/2017
Human Solutions LLC	12373	4/30/2017	6/30/2017	\$2,025	\$2,025		\$2,025	100.0%	\$0	5/31/2017
Madera WIB	12316	6/1/2016	3/31/2018	10,000	1,006		\$1,006	10.1%	8,994	4/30/2017
MCOE (OSY)	2016130	7/1/2016	6/30/2017	739,650	438,375	144,943	\$583,319	78.9%	156,331	3/31/2017
Merced College BIT	2016296	2/21/2017	5/6/2017	58,875			\$0	0.0%	58,875	
Merced College CNA	2016253			18,460	18,460		\$18,460	100.0%	0	3/31/2017
Merced College LiUNA	2016297	01/23/17	06/12/17	102,375			\$0	0.0%	102,375	
San Joaquin Work Net	12318	06/01/16	03/31/18	10,000	4,043		\$4,043	40.4%	5,957	3/31/2017
Stanislaus Alliance Worknet	12420	6/1/2016	3/31/2018	10,000	7,012		\$7,012	70.1%	2,988	5/31/2017
Tulare WIB	12317	6/1/2016	3/31/2018	10,000	6,950		\$6,950	69.5%	3,050	4/30/2017
Totals				\$1,083,457	\$522,287	\$144,943	\$667,231	61.6%	\$416,227	

* Expenditures To-Date include entire contract period.

** 'Invoices Received Not Yet Paid' 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 Contract
 Contract Date: July 1, 2016 - June 30, 2017
 Reporting Period: July 1, 2016 through May 31, 2017

ITEM	BUDGETED AMOUNT	BUDGET REVISIONS	REVISED BUDGET	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	YTD	Balance	Spent %	Planned %	Variance %
Salary - Admin	\$ 34,553		\$ 34,553	\$ 2,790	\$ 2,790	\$ 2,790	\$ 2,790	\$ 2,790	\$ 2,790	\$ 2,790	\$ 2,790	\$ 3,446	\$ 2,863	\$ 2,863	\$ 31,489	\$ 3,064	91.13%	91.70%	-0.57%
Salary - Program	\$ 213,449		\$ 213,449	\$ 16,406	\$ 15,715	\$ 15,715	\$ 16,152	\$ 18,012	\$ 17,683	\$ 17,355	\$ 18,121	\$ 17,902	\$ 19,868	\$ 17,571	\$ 190,500	\$ 22,949	89.25%	91.70%	-2.45%
Benefits - Admin	\$ 17,040		\$ 17,040	\$ 727	\$ 718	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,520	\$ 1,691	\$ 1,539	\$ 1,539	\$ 15,334	\$ 1,706	89.99%	91.50%	-1.51%
Benefits - Program	\$ 78,952		\$ 78,952	\$ 3,703	\$ 3,615	\$ 6,487	\$ 6,601	\$ 7,085	\$ 7,000	\$ 6,914	\$ 7,114	\$ 7,087	\$ 7,571	\$ 6,971	\$ 70,148	\$ 8,804	88.85%	91.50%	-2.65%
Software	\$ 3,000		\$ 3,000											\$ 957	\$ 957	\$ 2,043	0.00%	100.00%	-100.00%
Supplies	\$ 5,000		\$ 5,000		\$ 1,498	\$ 218	\$ 3	\$ 364	\$ 339	\$ 273	\$ 553	\$ 465	\$ 786	\$ 466	\$ 4,965	\$ 35	99.29%	100.00%	-0.71%
Food	\$ 3,000		\$ 3,000		\$ 190					\$ 198		\$ 276			\$ 664	\$ 2,336	22.12%	100.00%	-77.88%
Equipment	\$ 4,000		\$ 4,000												\$ -	\$ 4,000	0.00%	100.00%	-100.00%
Travel/Conference	\$ 7,000		\$ 7,000		\$ 1,565	\$ 1,243	\$ 564	\$ 315		\$ 391	\$ 464				\$ 4,542	\$ 2,458	64.89%	100.00%	-35.11%
Mileage	\$ 5,000		\$ 5,000		\$ 145		\$ 342		\$ 383	\$ 112	\$ 285	\$ 169	\$ 423	\$ 547	\$ 2,404	\$ 2,596	48.09%	100.00%	-51.91%
Support Services	\$ 36,357		\$ 36,357		\$ 339	\$ 1,378	\$ 1,956	\$ 1,630	\$ 1,273	\$ 985	\$ 1,181	\$ 1,728	\$ 2,146	\$ 2,621	\$ 15,236	\$ 21,121	41.91%	96.00%	-54.09%
Participant Services	\$ 252,425		\$ 252,425	\$ 4,706	\$ 10,350	\$ 13,534	\$ 19,851	\$ 13,844	\$ 20,250	\$ 13,593	\$ 10,851	\$ 15,598	\$ 32,776	\$ 29,090	\$ 184,444	\$ 67,981	73.07%	100.00%	-26.93%
In School Youth Services			\$ -												\$ -	\$ -	0.00%	0.00%	0.00%
Educational Field Trips			\$ -												\$ -	\$ -	0.00%	0.00%	0.00%
Rent	\$ 24,590		\$ 24,590	\$ 2,049	\$ 2,049	\$ 2,049	\$ 2,049	\$ 1,899	\$ 1,899	\$ 1,899	\$ 1,899	\$ 1,899	\$ 1,899	\$ 1,899	\$ 21,491	\$ 3,099	87.40%	91.70%	-4.30%
Transportation - gas, etc	\$ 4,000		\$ 4,000				\$ 45		\$ 107		\$ 8		\$ 110	\$ 8	\$ 278	\$ 3,722	6.94%	95.00%	-88.06%
Indirect Cost @ 7.42%	\$ 51,284		\$ 51,284	\$ 2,263	\$ 2,904	\$ 3,348	\$ 3,865	\$ 3,536	\$ 3,967	\$ 3,429	\$ 3,342	\$ 3,744	\$ 5,214	\$ 5,219	\$ 40,830	\$ 10,454	79.62%	90.70%	-11.08%
Total	\$ 739,650	\$ -	\$ 739,650	\$ 32,644	\$ 41,877	\$ 48,282	\$ 55,738	\$ 50,994	\$ 57,210	\$ 49,459	\$ 48,127	\$ 54,004	\$ 75,193	\$ 69,750	\$ 583,281	\$ 156,369	78.86%	95.00%	-16.14%

MATCHING FUNDS INCLUDED IN CONTRACT	Budgeted Amt	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Total	%
ADMIN COSTS														
Salary/Bens	36,093.00	2,520.44	2,311.92	2,717.96	2,718.21	2,733.82	2,739.13	2,736.87	2,740.58	3,035.81	2,769.86	2,769.86	29,794.46	82.55%
Total Admin Costs	36,093.00	2,520.44	2,311.92	2,717.96	2,718.21	2,733.82	2,739.13	2,736.87	2,740.58	3,035.81	2,769.86	2,769.86	29,794.46	82.55%
PROGRAM COSTS														
Salary/Bens													-	#DIV/0!
Rent - B Wing	12,523.00			3,058.73			2,798.03						5,856.76	46.77%
Rent - I Wing (fiscal moved)										2,798.03			2,798.03	
Rent - Wolfe Ed Center	6,139.00			1,499.38			1,499.37			1,499.37			4,498.12	73.27%
Rent - MCOE VCS/LB	9,208.00			2,249.06			2,249.06			2,249.06			6,747.18	73.28%
Career Tech/ROP Classes	55,000.00						66,986.64			34,118.37			101,105.01	183.83%
Participant Services (fingerprint/TB)	1,500.00		480.00	99.39	640.00	576.00			1,246.00			512.00	3,553.39	236.89%
Site Sup. Time contribution	182,418.00		5,889.73	512.50	13,649.25	11,280.12	17,550.14	9,286.77	10,097.59	14,768.23	29,288.36	58,114.81	170,437.50	93.43%
Indirect 7.43%	22,565.00	187.77	646.78	755.21	1,267.06	1,086.95	6,989.77	895.76	1,049.27	4,355.93	2,388.34	4,574.05	24,196.89	107.23%
Total Program Costs	289,353.00	187.77	7,016.51	8,174.27	15,556.31	12,943.07	98,073.01	10,182.53	12,392.86	59,788.99	31,676.70	63,200.86	319,192.88	110.31%
Total	325,446.00	2,708.21	9,328.43	10,892.23	18,274.52	15,676.89	100,812.14	12,919.40	15,133.44	62,824.80	34,446.56	65,970.72	348,987.34	107.23%