



GOVERNING BODY MEMBERS

KATHERINE RAKOW, *Chair*  
Board of Supervisors,  
Alpine County

NORMA SANTIAGO, *Vice Chair*  
Board of Supervisors,  
El Dorado County

KIRK UHLER  
Board of Supervisors,  
Placer County

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JASON BUCKINGHAM  
Executive Director

Golden Sierra Job Training Agency  
1919 Grass Valley Hwy, Suite 100  
Auburn, CA 95603

(530) 823-4635

IX. NAWB REPORT OUT

X. DIRECTOR'S REPORT

XI. CLOSED SESSION

PUBLIC EMPLOYMENT: PERFORMANCE EVALUATION &  
EMPLOYMENT AGREEMENT  
(Government Code §54957)

TITLE: EXECUTIVE DIRECTOR

I. FUTURE AGENDA ITEMS/NEW BUSINESS

II. NEXT MEETING: June 4, 2014 – Auburn Connections

III. ADJOURNMENT

EQUAL OPPORTUNITY

Golden Sierra is an equal opportunity employer/program. Auxiliary aids and services are available upon request. Special requests for services, aids and/or special formats need to be made by calling (530) 823-4635 (Voice). TTY users please call the California Relay Service at 711.

# GOLDEN SIERRA JOB TRAINING AGENCY

## GOVERNING BODY REGULAR MEETING MINUTES

Wednesday, February 5, 2014 - 10:00 a.m.

Golden Sierra Job Training Agency  
1919 Grass Valley Hwy. Suite 100  
Auburn, CA 95603

### I. ROLL CALL AND INTRODUCTION OF GUESTS

Quorum was established and the meeting was called to order at 10:01 am by Chair Rakow.

Present: Katherine Rakow, Kirk Uhler, and Norma Santiago.

Guests: Jason Buckingham, Latanya Johnson, Michael Indiveri, Lorna Magnussen and Steve Linthicum.

### II. APPROVAL OF AGENDA

**Motion** to approve the agenda as presented by Santiago, second by Uhler.

**Motion** approved unanimously.

### III. CONSENT AGENDA

All matters listed under the Consent Agenda are considered to be routine in nature and will be approved by one blanket motion.

#### For Approval

- A. Approval of Minutes from December 19, 2013 GB Meeting
- B. Approval of Minutes October 2, 2013 Joint GB & WIB Meeting
- C. Approval of WIB Application; MICHAEL ZIMMERMAN, MTI College, Representing Education & Business

**Motion** to approve items A - C on the Consent Agenda by Santiago, second by Uhler.

**Motion** approved unanimously.

### IV. PUBLIC COMMENT – FOR ITEMS NOT ON THE AGENDA

Steve Linthicum introduced himself to the Governing Body. He's been with Sierra College for fifteen years and teaches Administration of Justice, Information and Communication Technology, and Digital Media. Linthicum's new position, Deputy Sector Navigator for Sierra College, is grant driven and his primary function is to be a resource for community colleges. He has served in his new position for just two weeks and wanted to connect with the agency by attending the meeting.

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V. MEETING SCHEDULE REVIEW

Rakow requested to have this item on the agenda during the last meeting of the Governing Body. The request was made after having to reschedule meetings in the past due to schedule conflicts. Rakow wanted to make sure the current meeting schedule was still manageable for all members. There was general consensus that the current meeting schedule is appropriate for the remainder of the 2013-2014 Fiscal Year.

VI. APPROVE RESOLUTION 13-05 SETA NEG CONTRACT

Resolution 13-05 is a Service Contract with Sacramento Employment Training Agency (SETA) for the National Emergency Grants (NEG). The NEG provides funds for On-the-Job Training. The term of the contract is January 1, 2014 through March 31, 2015 and the amount is \$50,000. The grant funds will be utilized to provide employment and training programs to NEG-eligible participants seeking health care careers. Golden Sierra will provide recruitment, assessment, case management, job placement, job retention, supportive services and follow-up services to participants with leveraged funding.

**Motion** to approve Resolution 13-05 by Uhler, second by Santiago.

**Motion** approved unanimously by roll call vote.

VII. APPROVE BONDING LIMITS

Recent revisions of the Golden Sierra Joint Powers Agreement (JPA) identified the Bonding requirements stated in Government Code 6505.1. According to this language, the contracting parties shall designate persons or positions that should be bonded to guarantee the honest and faithful completion of their duties. The Bond amounts must be fixed by the contracting parties. In this case, the Governing Body acts as the contracting parties. Staff makes the following recommendations for bonding positions and amounts and requests that the Governing Body take action to approve these recommendations in order to finalize the draft JPA and its bylaws. Once the draft JPA is completed, the language will be forwarded to the respective County Counsels prior to going through the final approval process.

Staff recommendation for procurement of bonds is as follows:

<b>Position</b>	<b>Bond Amount</b>	<b>Estimated Annual Cost</b>
Executive Director	Not less than \$100,000	\$350
Deputy Director	Not less than \$100,000	\$350
Chief Fiscal Officer	Not less than \$50,000	\$175
WIB Coordinator/Analyst	Not less than \$50,000	\$175
	<b>Total Annual Cost</b>	<b>\$1,050</b>

**Motion** to approve Bonding Limits as recommended by staff by Uhler, second by Santiago.

**Motion** approved unanimously.

VIII. CLOSED SESSION

Chair Rakow called the meeting into closed session at 10:27am

CONFERENCE WITH LEGAL COUNSEL REGARDING POSSIBLE LITIGATION  
(Government Code § 54956.9)

Chair Rakow called the meeting back into open session at 10:30am. She reported no action was taken, however information was shared.

IX. DIRECTOR'S REPORT

The following was reported:

- A representative from the Sacramento Business Journal came to the Auburn & Roseville Connections Centers and conducted workshops about using the Business Journal to attract business.
- On January 21<sup>st</sup>, the agency hosted the Northern California Rapid Response Roundtable, which is a group that gets together to discuss how to serve business that are closing and how to avert layoffs in the area.
- Phase 1B of CalJOBS is starting soon. The current Eligible Trainer Provider List (ETPL) is being updated during this phase. The agency is working with training providers to make sure their information is accurate.
- The agency recently put on one of its most well attended "Principles of Employment" Workshops. This workshop is based on NextSkills Institute. There were 18 attendees.
- Fourteen tickets have been assigned under the Ticket to Work program. Ticket to Work is a free and voluntary program available to people ages 18 through 64 who receive Social Security Disability Insurance (SSDI) or Supplemental Security Income (SSI) benefits. Under this program, eligible beneficiaries who are receiving monthly cash benefit payments are able to participate by signing up with an approved service provider. This can be an Employment Network (EN) or a State Vocational Rehabilitation (VR) agency. The EN or State VR agency will coordinate and provide appropriate services to help the beneficiary find and maintain employment. These services may be training, career counseling, vocational rehabilitation, job placement, and ongoing support services necessary to achieve a work goal. The agency will issue five more tickets and has the potential to receive \$300,000 if all milestones are met.
- The agency has partnered with Sacramento Employment Training Agency (SETA), the City of Sacramento and Turner Construction. Turner is the company that was awarded the contract to build the new arena in downtown Sacramento. They are offering construction management classes. This is part of their agreement for winning the contract.
- GSJTA participated with Sacramento Employment Training Agency (SETA) and Yolo County One-Stop on an application for the National Emergency Grant (NEG) for money that will be applied to work based training in the healthcare industry. The amount requested for the region was \$434,000. The region was awarded 69% of the total requested. This means GSJTA would receive about \$50,000 to serve between seven and ten individuals who are long-term unemployed (27 weeks or longer), Veterans or CalWORKs recipients. The plan is to partner with Sierra College to identify Veterans coming out of their healthcare programs and provide On-the-Job training programs for them. None of the funds from this grant can be used for Administration or staffing.

- Discussion surrounding AB86 has started at the adult school level. The 2013-2014 State Budget appropriated \$25 million to the California Community College Chancellor's Office (CCCCO) to allocate funding for two-year planning and implementation grants. The funds will be provided to eligible consortia for the purpose of developing regional plans for adult education. In short, this bill is a planning grant which comes to local community colleges and adult schools to align curriculum and career pathways. The funds are noncompetitive and local college districts will receive the following: Los Rios Community College District \$633,189, Sierra Community College District \$306,137 and Lake Tahoe \$159,865. Buckingham is working with Aaron McVean, Michael Ward in Tahoe, Placer Adult School & Sierra College using the EMSI database. Buckingham has also reached out to El Dorado County with an offer to assist.
- The agency is partnering with the North State Builders Industry Association on an application to Bank of America. They want to create youth work experience programs in construction and will be applying for about \$160,000. Our agency will provide supportive services (\$10,000) and case management (\$25,000).
- The agency is considering using the GAIN assessment in place of CASAS. CASAS is currently used to test basic education. There is a 3-step process to the CASAS assessment, whereas with GAIN it's simpler, quicker and computerized. The GAIN assessment is slightly more experience up front, yet the benefits are worth the investment.
- The agency completed the initial contract for the Economic Modeling Specialists International (EMSI) Analyst project and secured ten user licenses. This will aid in generating labor market reports. We've also purchased the FutureWorks system which will allow us to collect performance data that was previously unattainable. The agency can now provide dashboards to include performance on all measures for each subcontractor. This report outlines the providers we currently use and their performance under the Workforce Investment Act. Yellow or Green indicates meeting or exceeding performance; Red indicates not meeting performance. Subcontractors have been granted access to the system and training has been made available. An additional report on performance impact outlines the impact each provider has on the system as a whole; you can draw a correlation of impact on performance and awards given to those providers.
- The Day at the Capitol event will be held on Thursday, March 19, 2014. Buckingham will be attending, along with Galipo, Santiago, and WIB members (Miller, Ferreira and Pepper-Kittredge).
- The agency is closely working with and monitoring subcontractors. The following update was provided:
  - PRIDE – is currently running a youth work experience program in Placer County. They are under-enrolled, in part because they are using match funding. They are working through this and doing well.
  - Alpine County – sends regular updates and seems to be progressing fine.
  - El Dorado – has had a lot of staffing changes over the last few months; this has created some challenges for them. As a result the DEI program was delayed but a plan is in place to help straighten this out. They did have one youth contract for 12/13 that was extended till December. At that time there was still \$60,000 still remaining on that grant. No plans to extend this further.

- Buckingham provided a handout from the National Association of State Workforce Boards. He directed the Governing Body to the training and employment services section. This section reflects WIA money at the Federal level. At the Federal level the agency will see 4.75% increase in monies from the 2013/2014 year. This is still a decrease from 2012 and an increase from 2013 to 2014. Budget plans still include a 5% reduction to air on the side of safety as it is easier to add money than to take money away.

X. FUTURE AGENDA ITEMS/NEW BUSINESS

1. Financial statements and audit (action item)
2. Actuarial
3. Bargaining Unit Negotiations
4. Director's review
5. NAWB Report

XI. NEXT MEETING – April 2, 2014 – Auburn Connections

XII. ADJOURNMENT

**Motion** to adjourn by Santiago, second by Uhler.

Meeting adjourned at 11:17 am.

# Golden Sierra Workforce Investment Board

## MEMORANDUM

**DATE:** April 2, 2014  
**TO:** Governing Body (GB)  
**FROM:** Jason Buckingham, GSJTA Executive Director  
**SUBJ:** WIB Membership

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Resolution       Action Item       Information

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Your approval is requested for the following new WIB member term renewals.  
All of the following shall carry the member **term of July 1, 2014 to June 30, 2018:**

### RENEWALS

1. LAUREL BRENT-BUMB, Owner, Bumb Construction  
*Representing: Business:*
2. TINK MILLER, Executive Director, Placer Independent Resource Services, Inc.  
*Representing: Business; Community Business Organization (CBO)*
3. TIM COOK, Employment & Training Coordinator, Experience Works, Inc.  
*Representing: One-Stop Partner: Senior Employment*



# Golden Sierra Workforce Investment Board

## MEMORANDUM

**DATE:** April 2, 2014  
**TO:** Governing Body (GB)  
**FROM:** Jason Buckingham, GSJTA Executive Director  
**SUBJ:** FY 2012 / 2013 Financial Statement and Single Audit

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Resolution       Action Item       Information

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Attached for your information are the report to the Governing Body and Independent Auditor's Report, Financial Statements, Required Supplementary Information and Single Audit Reports and Schedules for the Fiscal Year ended June 30, 2013.

Macias Gini & O'Connell will present this information for your review and respond to any questions you may have.

March 4, 2014

To the Governing Body and  
Management of the Golden  
Sierra Job Training Agency

Walnut Creek

Oakland

LA/Century City

Newport Beach

San Diego

Seattle

We have audited the financial statements of the governmental activities and major fund of the Golden Sierra Job Training Agency (Agency) as of and for the fiscal year ended June 30, 2013. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and OMB Circular A-133, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 9, 2014. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Agency are described in Note A to the basic financial statements. As described in Note A to the basic financial statements, the Agency changed accounting policies related to financial statement elements by adopting Governmental Accounting Standards Board (GASB) Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* in 2013. This statement did not have a significant impact on the Agency's financial statements. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was the actuarial valuation of other postemployment benefits and required contributions. The actuarial data for the other postemployment benefits contained in Note G to the financial statements and required supplementary information is based on actuarial calculations performed in accordance with the parameters set forth in GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to each opinion unit's financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated March 4, 2014.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Governing Body and management of the Agency and is not intended to be, and should not be, used by anyone other than these specified parties.

*Macie Mui & O'Connell LLP*

Sacramento, California

**GOLDEN SIERRA JOB TRAINING AGENCY**

Independent Auditor's Report, Basic Financial  
Statements, Required Supplementary Information  
and Single Audit Reports and Schedules

For the Fiscal Year Ended June 30, 2013



**GOLDEN SIERRA JOB TRAINING AGENCY  
For the Fiscal Year Ended June 30, 2013**

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## Independent Auditor's Report

To the Governing Body  
Golden Sierra Job Training Agency  
Auburn, California

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and major fund of the Golden Sierra Job Training Agency (Agency) as of and for the fiscal year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements as listed in the table of contents.

#### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### *Auditor's Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Opinions*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Golden Sierra Job Training Agency, as of June 30, 2013, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

***Other Matters***

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of funding progress – other postemployment benefits plan, and the schedule of revenues, expenditures and change in fund deficit – budget and actual – general fund, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Agency's basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 4, 2014 on our consideration of the Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control over financial reporting and compliance.

*Macinn Meiri & O'Connell LLP*

Sacramento, California  
March 4, 2014

## MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

For the Fiscal Year Ended June 30, 2013

As management of the Golden Sierra Job Training Agency (the Agency), we offer readers of the Agency's financial statements this narrative overview and analysis of the financial activities of the Agency for the fiscal year ended June 30, 2013. We encourage readers to consider the information presented here in conjunction with the Agency's basic financial statements, which begin on page 8.

### Financial Highlights

- The assets of the Agency exceeded its liabilities at the close of the most recent year by \$51,748.
- As of the close of the current year, the Agency's General Fund reported a deficit fund balance of \$5,164.
- The Agency had total program revenues of \$4,967,922 and program expenses of \$5,007,353 for the fiscal year ended June 30, 2013.
- The Agency has a liability associated with unpaid vacation leave (compensated absences) in the amount of \$57,262.

### Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Agency's basic financial statements. The Agency's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the basic financial statements.

#### *GOVERNMENT-WIDE FINANCIAL STATEMENTS*

The government-wide financial statements are designed to provide readers with a broad overview of the Agency's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Agency's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Agency is improving or deteriorating. The *statement of activities* presents information showing how the Agency's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods (e.g. earned but unused vacation leave).

The government-wide financial statements report on the function of the Agency that is principally supported by intergovernmental revenues. The Agency's primary function is the development and implementation of public and private employers' job training programs.

The government-wide financial statements can be found on pages 8 and 9 of this report.

#### *FUND FINANCIAL STATEMENTS*

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Agency, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.



## General Fund

The Agency maintains one major governmental fund, the General Fund, for its governmental fund financial statements.

The General Fund is used to account for essentially the same function reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the year. Such information may be useful in evaluating the Agency's near-term financing requirements.

Because the focus of the General Fund is narrower than that of the government-wide financial statements, it is useful to compare the information presented in the governmental fund with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Agency's near-term financial decisions. Both the General Fund balance sheet and statement of revenues, expenditures, and changes in fund deficit provide a reconciliation to facilitate this comparison between the General Fund and *governmental activities*. The General Fund financial statements can be found on pages 10 and 11 of this report.

### NOTES TO THE BASIC FINANCIAL STATEMENTS

The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 12 through 20 of this report.

### Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Agency, assets exceeded liabilities by \$51,748 at the close of the most recent year.

**Golden Sierra Job Training Agency  
Statement of Net Position  
As of June 30, 2013 and 2012**

	<u>2013</u>	<u>2012</u>	<u>Change</u>	<u>%</u>
Current assets	\$ 501,302	\$ 582,236	\$ (80,934)	-14%
Capital assets, net	70,169	106,061	(35,892)	-34%
Total assets	<u>571,471</u>	<u>688,297</u>	<u>(116,826)</u>	-17%
Current liabilities	462,461	526,666	(64,205)	-12%
Long-term liabilities	57,262	48,003	9,259	19%
Total liabilities	<u>519,723</u>	<u>574,669</u>	<u>(54,946)</u>	-10%
Net position				
Net investment in capital assets	70,169	106,061	(35,892)	-34%
Restricted	44,005	38,285	5,720	15%
Unrestricted (deficit)	(62,426)	(30,718)	(31,708)	-103%
Total net position	<u>\$ 51,748</u>	<u>\$ 113,628</u>	<u>\$ (61,880)</u>	-54%

In the current year the Agency's net position decreased by \$39,263 after a \$22,617 restatement decreasing the prior year's balance due to an error of reporting prior year deferred revenue twice in the amount of \$11,697 and a \$10,920 adjustment to reconcile the financial statements to the general ledger system. The decrease in the current year's net assets is mostly due to the routine recognition of annual depreciation expense in the amount of \$35,892 for capital assets, The reduction in current assets and current liabilities by \$80,934 and \$64,205, respectively, is the result of the 2011-12 grant being completely wrapped up by June 30, 2013 (i.e., no receivables or payables) while at June 30 2012, the 2010-11 grant, although completed, had yet to be wrapped up. This was in anticipation of the impacts of sequestration in the first quarter of the 2013-14.

**Golden Sierra Job Training Agency  
Statement of Activities  
For the Fiscal Years Ended June 30, 2013 and 2012**

	<u>2013</u>	<u>2012</u>	<u>Change</u>	<u>%</u>
<b>Revenues:</b>				
Program revenue:				
Operating grants and contributions	\$ 4,967,922	\$ 4,464,900	\$ 503,022	11%
General revenue:				
Investment earnings	124	144	(20)	-14%
Miscellaneous	44	10,921	(10,877)	100%
Total revenues	<u>4,968,090</u>	<u>4,475,965</u>	492,125	11%
<b>Expenses:</b>				
Education	<u>5,007,353</u>	<u>4,453,031</u>	<u>554,322</u>	12%
<b>Change in net position</b>	(39,263)	22,934	(62,197)	-271%
Net position, beginning of year, as restated	<u>91,011</u>	<u>90,694</u>	317	0%
Net position, end of year	<u>\$ 51,748</u>	<u>\$ 113,628</u>	<u>\$ (61,880)</u>	-54%

The Agency's primary sources of revenues are Federally-funded governmental grants classified as "operating grants and contributions." This revenue represents reimbursement of the Agency's costs, resulting in a direct relationship between expenses and revenue. The Agency's net position decreased by \$39,263 after a negative \$22,617 restatement to the prior year's balance as previously described. The difference between revenues and expenses is the result of changes in the compensated absences liability (\$9,259), depreciation expense (\$35,892), and the change in the net OPEB asset (\$5,720).

**Fund Financial Analysis**

As noted earlier, the Agency uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Agency's General Fund is discussed below.

*GENERAL FUND*

The focus of the Agency's General Fund is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Agency's financing requirements. In particular, *fund balance (deficit)* may serve as a useful measure of the Agency's net resources available for spending for program purposes at the end of the year. As of the end of the current year, the Agency's General Fund reported an ending fund deficit of \$5,164.

**Revenues by Source  
General Fund  
For the Fiscal Years Ended June 30, 2013 and 2012**

	<u>2013</u>	<u>2012</u>	<u>Change</u>	<u>%</u>
Intergovernmental	\$ 4,967,922	\$ 4,476,597	\$ 491,325	11%
Investment earnings	124	144	(20)	-14%
Miscellaneous	44	10,921	(10,877)	100%
Total revenues	<u>\$ 4,968,090</u>	<u>\$ 4,487,662</u>	<u>\$ 480,428</u>	11%

**Revenues by Source Analysis**

Intergovernmental revenue increased for fiscal year ended June 30, 2013. This was primarily due to the full twelve months of activity within the Disability and Employment Initiative grants and an above average success rate in enrolling participants and expending direct training funding within the first year of the award period.

**Expenditures by Function  
General Fund  
For the Fiscal Years Ended June 30, 2013 and 2012**

	<u>2013</u>	<u>2012</u>	<u>Change</u>	<u>%</u>
Education	\$ 4,967,922	\$ 4,464,900	\$ 503,022	11%

**Expenditure by Function Analysis**

During the fiscal year ended June 30, 2013, expenditures increased proportionately with the utilization of funding made available to the Agency. Expenditures for Program activity, which benefits participants directly in the form of training dollars and case management services, and Agency administrative expenses for operations were increased based on available funding.

**Capital Assets**

Golden Sierra's net investment in capital assets as of June 30, 2013 was \$70,169. This investment in capital assets represents building improvements for the Auburn Administrative Office and One-Stop Connection Center along with depreciable equipment. The change in capital assets during the current year was due to depreciation.

**Long-Term Liabilities**

Long-term liabilities relate to vacation and floating holiday balances for the Agency's employees. The Agency's liability as of June 30, 2013 was \$57,262. The balance increased by \$9,259 during the current year. The increase is due to the fact that there were no long-term employee retirements and an accounting change awarding management leave time on a calendar year basis versus the fiscal year basis.

## **General Fund Budgetary Highlights**

The variance between the original and final budgeted expenditures is the result of unexpended contracts not fully liquidated at the time of publication of the Original budget. Actual revenues and expenditures were both lower than the final budgeted amounts by \$2,064,554 and \$2,064,722, respectively. This is allowable due to the \$1,095,738 in encumbered contracts being rolled over into the second year of the funding award and the budgetary plan for Fiscal Year 2013/14. The administration monies are scheduled to be expended in the second year of the award period as allowed.

## **Economic Factors and Next Year's Budgets and Rates**

The following factors were considered in preparing the Agency's budget for the 2013/2014 year:

Labor negotiations - the collective bargaining agreement expired on November 30, 2011. An agreement was reached and implemented on April 3, 2013. The Agency is recognizing savings in compensation, healthcare and pension costs for active as well as retired Agency employees.

Continued funding of the Agency's other postemployment benefits trust is planned.

The Disability Employment Initiative funding is budgeted for expenditure on eligible participants in the areas of core services, direct training and intensive services. Community outreach and educational training for Golden Sierra Job Training staff is planned for the year.

Contracts are budgeted to be awarded to the Health and Human Services Departments of both El Dorado County and Alpine County as sub-recipients. The awards allow for services to be provided to both employers and participants within these local areas with the remaining program year 2012/2013 and newly awarded program year 2013/2014 allocation awards. A sub-recipient contract is budgeted to be awarded to Pride Industries to serve Placer County youth participants.

Maintain budget strategy for the allowable 10% Administrative and 20% of 80% Program funding to be budgeted for use in the second year for Workforce Investment Act Formula Funding awards. Considerations have also been taken into account for possible sequestration of award.

## **Requests for Information**

This financial report is designed to provide a general overview of the Agency's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Golden Sierra Job Training Agency, attention Jason Buckingham, Director, 1919 Grass Valley Hwy, Suite 100, Auburn, CA 95603.

**GOLDEN SIERRA JOB TRAINING AGENCY**  
**Statement of Net Position - Governmental Activities**  
**June 30, 2013**

**Assets**

Cash and investments	\$ 134,787
Due from other governments	297,338
Prepaid expenses	25,172
Net OPEB asset	44,005
Capital assets, net	<u>70,169</u>
Total assets	<u>571,471</u>

**Liabilities**

Accounts payable	352,345
Salaries and wages payable	74,897
Unearned revenue	35,219
Long-term liabilities:	
Due within one year	48,673
Due in more than one year	<u>8,589</u>
Total liabilities	<u>519,723</u>

**Net Position**

Net investment in capital assets	70,169
Restricted	44,005
Unrestricted (deficit)	<u>(62,426)</u>
Total net position	<u><u>\$ 51,748</u></u>

See accompanying notes to the basic financial statements.

**GOLDEN SIERRA JOB TRAINING AGENCY**  
**Statement of Activities - Governmental Activities**  
**For the Fiscal Year Ended June 30, 2013**

<b>Program expenses</b>		
Education		\$ 5,007,353
<b>Program revenues</b>		
Operating grants and contributions:		
Federal		<u>4,967,922</u>
<b>Net program expense</b>		<u>(39,431)</u>
<b>General revenues</b>		
Investment earnings		124
Miscellaneous		<u>44</u>
Total general revenues		<u>168</u>
Change in net position		(39,263)
Net position, beginning of year, as restated		<u>91,011</u>
Net position, end of year		<u><u>\$ 51,748</u></u>

See accompanying notes to the basic financial statements.

**GOLDEN SIERRA JOB TRAINING AGENCY**  
**Balance Sheet - General Fund**  
**June 30, 2013**

**Assets**

Cash and investments	\$ 134,787
Due from other governments	297,338
Prepaid items	25,172
Total assets	\$ 457,297

**Liabilities and fund deficit**

Liabilities:

Accounts payable	\$ 352,345
Salaries and wages payable	74,897
Unearned revenue	35,219
Total liabilities	462,461

Fund deficit:

Nonspendable	25,172
Unassigned	(30,336)
Total fund deficit	(5,164)
Total liabilities and fund deficit	\$ 457,297

**Reconciliation of the Balance Sheet - General Fund to the Statement of Net Position:**

Fund deficit - from above	\$ (5,164)
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the general fund.	70,169
Net OPEB asset of the governmental activities is not a financial resource and, therefore, is not reported in the general fund.	44,005
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the general fund.	(57,262)
<b>Net position of governmental activities</b>	<b>\$ 51,748</b>

See accompanying notes to the basic financial statements.

**GOLDEN SIERRA JOB TRAINING AGENCY**  
**Statement of Revenues, Expenditures and**  
**Change in Fund Deficit - General Fund**  
**For the Fiscal Year Ended June 30, 2013**

**Revenues**

Intergovernmental:	
Federal	\$ 4,967,922
Investment earnings	124
Miscellaneous	44
Total revenues	4,968,090

**Expenditures**

Education:	
Salaries and employee benefits	2,099,575
Training and support services	2,382,964
Services and supplies	327,610
Rents	157,773
Total expenditures	4,967,922
Change in fund deficit	168
Fund deficit, beginning of year, as restated	(5,332)
Fund deficit, end of year	\$ (5,164)

**Reconciliation of the Statement of Revenues, Expenditures and Change in Fund Deficit - General Fund to the Statement of Activities:**

Change in fund deficit - from above	\$ 168
The general fund records capital outlays as expenditures. However, in the statement of activities the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense.	(35,892)
The general fund reports the contribution of other postemployment benefits (OPEB) in excess of the required contribution as an expenditure when paid, whereas the amount is amortized in the statement of activities.	5,720
Compensated absences expense reported in the statement of activities does not require the use of current financial resources and, therefore, is not reported as expenditures in the general fund.	(9,259)
<b>Change in net position</b>	<b>\$ (39,263)</b>

See accompanying notes to the basic financial statements.



**GOLDEN SIERRA JOB TRAINING AGENCY**  
**Notes to the Basic Financial Statements**  
**For the Fiscal Year Ended June 30, 2013**

**NOTE A – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Organization

The Golden Sierra Job Training Agency (Agency) was formed by a Joint Powers Agreement among the following counties: Alpine, El Dorado, and Placer. The purpose of the Agency is the development and implementation of public and private employers' job training programs under which local employment needs and goals are determined and training and employment programs are planned, developed, and administered. The Agency is funded through various grants provided by the federal government. The Governing Body is made up of one representative from each County's governing Board of Supervisors.

Accounting Policies

The Agency accounts for its financial transactions in accordance with the policies and procedures of the County of Placer (County). The accounting policies of the Agency conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB). The GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the Agency are described below.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the Agency's activities. The Agency is only engaged in governmental activities and is supported primarily by intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Agency's program revenues include grants and contributions that are restricted to meeting the operational or capital requirements of its education function. Investment earnings and miscellaneous revenues not included among program revenues are reported instead as general revenues.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The General Fund is the general operating fund of the Agency and is used to account for all financial resources. A fund is a separate accounting entity with a self-balancing set of accounts. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus.

**GOLDEN SIERRA JOB TRAINING AGENCY**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Fiscal Year Ended June 30, 2013**

**NOTE A – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
**(Continued)**

Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

The General Fund is accounted for using the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current accounting period. Revenues are considered to be available if they are collected within 60 days of the end of the current year. Expenditures are generally recognized when the related fund liability is incurred (when goods are received or services rendered). However, expenditures related to compensated absences are recorded only when payment is due.

When both restricted and unrestricted resources are available for use, it is the Agency's policy to use restricted resources first, and then unrestricted resources as they are needed.

Cash and Investments

The Agency maintains cash in banks and in the Placer County Treasury where it is pooled with other County funds. The County Treasurer's investment pool is subject to oversight by the Treasury Oversight Committee.

The County's pooled investments are stated at fair value. The value of the Agency's pool shares that may be withdrawn is determined on an amortized cost basis, which is different than the fair value of the Agency's position in the pool. The County's comprehensive annual financial report, containing information relating to the County's cash and investments by risk category, can be obtained from the County Auditor-Controller's office.

Unearned Revenue

Deferred revenue in the Agency's governmental fund arises when potential revenue does not meet the "available" criteria for recognition in the current period. Unearned revenue arises when resources are received by the Agency before it has a legal claim to them (i.e., when grant monies are received prior to the incurrence of qualifying expenditures).

Capital Assets

Capital assets used in Agency operations are accounted for in the statement of net position. Purchased capital assets are stated at cost. Donated capital assets are valued at their estimated fair value on the date of donation. The Agency follows the County's capitalization threshold of \$5,000 for capital asset purchases. Capital equipment is depreciated using the straight-line method over an estimated useful life of 5 years. Capitalized building improvements are being depreciated over the life of the lease agreement, which is 5 years.

Use of Estimates

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**GOLDEN SIERRA JOB TRAINING AGENCY**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Fiscal Year Ended June 30, 2013**

**NOTE A – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
**(Continued)**

Compensated Absences

Accumulated unpaid employee vacation benefits are recognized as liabilities of the Agency in the statement of net position. All regular employees of the Agency earn vacation hours each pay period at rates based upon the years of continuous service and the bargaining unit to which the employee belongs. The compensated absences liability is calculated based on the number of vacation hours and floating holiday hours times the employee's rate of pay along with related employer tax calculations. Employees with less than 10 years of service are allowed to carry a maximum of 240 hours of unused vacation and employees with 10 years or more may carry a maximum of 360 hours of unused vacation. Also, regular employees are given credit for eight hours sick leave each month of employment with unlimited accumulation. Upon termination, employees are entitled to a lump sum payment for accrued vacation and additional retirement credits from the California Public Employees' Retirement System (CalPERS) for unused sick leave based on a specified formula.

Fund Balance

Fund balance is categorized as nonspendable, restricted, committed, assigned, and unassigned. Nonspendable represents amount not in spendable form, such as prepaid items. Restricted represents amounts restricted by external parties such as creditors or imposed by grants, laws, or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. Committed represents amounts that can only be used for specific purpose pursuant to constraints imposed by a formal action of the entity's "highest level of decision-making authority," which for the Agency is a resolution by the Governing Board. Assigned represents amounts that have been allocated by action of the Governing Body or delegated to management in which the Agency's intent is to use the funds for a specific purpose. Unassigned represents amounts that constitute the residual balance that has no restrictions placed on it.

The Agency does not have a policy on the order of spending of unrestricted amounts when an expenditure is incurred for which amount in any of the unrestricted fund balance classifications could be used. However, by default under GASB Statement No. 54, the Agency uses committed resources first, then assigned resources, and unassigned resources last as they are needed.

New Accounting Pronouncement

During the fiscal year ended June 30, 2013, the Agency implemented GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. This statement provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources, introduced and defined in GASB Concepts Statement No. 4. This statement incorporates deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets. The renaming of net assets to net position was the only impact of this statement on the Agency's basic financial statements.

**GOLDEN SIERRA JOB TRAINING AGENCY**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Fiscal Year Ended June 30, 2013**

**NOTE B – CASH AND INVESTMENTS**

Cash and investments at June 30, 2013 consisted of bank deposits with a carrying value of \$6,680 and a bank balance of \$7,316, and investment in the County’s Treasury pool totaling \$128,107. The bank balance of the deposits was entirely insured by the Federal Deposit Insurance Corporation.

The County’s investment pool is not rated by national credit rating agencies and has a weighted average to maturity of 1,691 days. The Agency has adopted its own investment guidelines, which are consistent with the requirements of the California Government Code. The Agency invests all of its excess cash in the County’s Treasury pool and does not invest in any other types of investments. For that reason, the Agency’s policy does not address specific types of investment risks.

**NOTE C – CAPITAL ASSETS**

The changes in capital assets for the fiscal year ended June 30, 2013 were as follows:

	<u>Balance</u> <u>July 1, 2012</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2013</u>
Building and Improvements	\$ 159,431	\$ -	\$ -	\$ 159,431
Furniture and equipment	28,799	-	-	28,799
Less accumulated depreciation	(82,169)	(35,892)	-	(118,061)
Capital assets, net	<u>\$ 106,061</u>	<u>\$ (35,892)</u>	<u>\$ -</u>	<u>\$ 70,169</u>

**NOTE D – LONG-TERM LIABILITIES**

Changes in long-term liabilities for the fiscal year ended June 30, 2013 are presented below:

	<u>Balance</u> <u>July 1, 2012</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2013</u>	<u>Due Within</u> <u>One Year</u>
Compensated absences	\$ 48,003	\$ 102,812	\$ (93,553)	\$ 57,262	\$ 48,673

**NOTE E – COMMITMENTS AND CONTINGENCIES**

Federal and State Allowances, Awards, and Grants

The Agency has received federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursement would not be material to the Agency’s financial position.

Encumbrances

At June 30, 2013, there were outstanding encumbrances in the amount of \$1,095,738.

**GOLDEN SIERRA JOB TRAINING AGENCY**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Fiscal Year Ended June 30, 2013**

**NOTE F – EMPLOYEE RETIREMENT PLAN**

Plan Description

The Agency contributes to the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer defined benefit public employee retirement system that acts as a common investment and administrative agent for various local and state governmental agencies within the State of California. Benefit provisions and all other requirements are established by contract with CalPERS in accordance with the provisions of the Public Employees Retirement Law. Menus of benefit provisions, as well as other requirements, are established by State statutes within the Public Employees Retirement Law.

The Agency selects optional benefit provisions from the benefit menu by contract with CalPERS and adopts those benefits through a resolution approved by the Agency's Governing Body. CalPERS issues a publicly available Comprehensive Annual Financial Report that includes financial statements and required supplementary information. Copies of CalPERS' annual financial report may be obtained from their Executive Office at 400 P Street, Sacramento, CA 95814.

All full- and part-time permanent Agency employees and certain extra help employees who have worked over 1,000 hours in a year are eligible to participate in CalPERS. Per diem employees and extra help employees working less than 1,000 hours in a year are excluded. Benefits vest after five years of service. To be eligible for retirement, an employee must be at least 50 years of age and have five years of CalPERS credited service. Employees who retire at 55 with five years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2.5 percent of final compensation for each year of service credit. Employees may elect to retire at age 50 with a reduced benefit rate. The plan also provides death and disability benefits. Upon separation from the Agency, members' accumulated contributions are either refunded with interest credited through the date of separation or are maintained intact with CalPERS. Effective January 1, 2013, new miscellaneous members are subject to the Public Employees' Pension Reform Act (PEPRA) and those who retire at 62 with five years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2% of their monthly pay rate for the last consecutive highest paid 3 years of employment.

Funding Policy

CalPERS establishes and may amend the obligations of the employees and the Agency to contribute to the plan. Eligible employees are required to contribute 8% of their annual covered salary. The Agency is required to contribute the remaining amounts necessary to fund the benefits for its members, using the actuarial basis recommended by CalPERS actuaries and actuarial consultants and adopted by the CalPERS Board of Administration. For the fiscal year ended June 30, 2013, the employer contribution rate was 31.522%, except for those members subject to PEPRA in which the employer contribution rate was 6.25%.

**GOLDEN SIERRA JOB TRAINING AGENCY**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Fiscal Year Ended June 30, 2013**

**NOTE F – EMPLOYEE RETIREMENT PLAN (Continued)**

During the first five months of fiscal year ended June 30, 2013, the Agency as part of its compensation to employees paid 7% of the 8% required employee contribution. The Agency paid 4% of the 8% required employee contribution, except for those members subject to PEPRA in which the Agency paid 2.25% of the 6.25% required employee contribution, for the remaining seven months with the implementation of the Memorandum of Understanding between the Agency and Stationary Engineers, Local 39. These benefit provisions and all other requirements are prescribed by a contract between the Agency and CalPERS.

The Agency’s required contributions in dollars and the percentage of that amount contributed for the current year and each of the preceding two years were as follows:

<u>Fiscal Year</u>	<u>Required Contribution</u>	<u>Percentage of Required Contribution Made</u>
2011	\$ 491,862	100%
2012	389,657	100%
2013	390,569	100%

**NOTE G – OTHER POSTEMPLOYMENT BENEFITS**

Plan Description

In addition to the retirement benefits described in Note F, the Agency sponsors a single-employer defined benefit plan to provide postemployment medical and dental benefits to its retirees under its Retiree Healthcare Plan in accordance with various labor agreements through the CalPERS healthcare program (PEMHCA). During the fiscal year ended June 30, 2010, the Agency established another postemployment benefits (OPEB) trust account with the California Employers’ Retiree Benefit Trust (CERBT), an agent multiple employer plan administered by CalPERS. CalPERS issues a publicly available Comprehensive Annual Financial Report that includes financial statements and required supplementary information. Copies of CalPERS’ annual financial report may be obtained from their Executive Office, 400 Q Street, P.O. Box 942701, Sacramento, California 94229.

Eligibility

In accordance with the California Government Code, all employees electing a CalPERS retirement date within 120 days of retiring from the Agency are eligible to receive healthcare benefits for life. The Agency provides postemployment medical and dental benefits to employees who retire directly from the Agency after the age of 50 and have at least five years of CalPERS service. Membership of the plan consisted of the following at June 30, 2011 the date of the latest actuarial valuation:

Retirees and beneficiaries receiving benefits	29
Active plan members	<u>18</u>
Total	<u>47</u>

**GOLDEN SIERRA JOB TRAINING AGENCY**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Fiscal Year Ended June 30, 2013**

**NOTE G – OTHER POSTEMPLOYMENT BENEFITS (Continued)**

Funding Policy

The Agency’s actuarially determined contribution rate was 25.7% of annual covered payroll. It is the Agency’s funding policy to contribute consistently 100% of the annual required contribution (ARC). The Agency contributes to CERBT net of pay-as-you-go costs and does not seek reimbursement.

Annual OPEB Cost and Net OPEB Asset

For the fiscal year ended June 30, 2013, the Agency’s annual OPEB cost (expense) was \$261,000. The required contribution was determined as part of the June 30, 2011 actuarial valuation in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years.

The following table shows the components of the Agency’s annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the Agency’s net OPEB asset:

Annual required contribution	\$ 261,000
Interest on net OPEB asset	(1,000)
Adjustment to annual required contribution	<u>1,000</u>
Annual OPEB cost (expense)	261,000
Contributions made	<u>266,720</u>
Increase in net OPEB asset	5,720
Net OPEB asset - beginning of year	<u>38,285</u>
Net OPEB asset - end of year	<u><u>\$ 44,005</u></u>

The Agency’s annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB asset as of and for the fiscal year ended June 30, 2013 and the two preceding years were as follows:

<u>Year</u> <u>Ended</u>	<u>Annual</u> <u>OPEB Cost</u>	<u>Annual OPEB Cost</u> <u>Contributed</u>	<u>Net OPEB</u> <u>Asset</u>
6/30/2013	\$ 261,000	102%	\$ 44,005
6/30/2012	253,000	115%	38,285
6/30/2011	247,000	100%	-

**GOLDEN SIERRA JOB TRAINING AGENCY**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Fiscal Year Ended June 30, 2013**

**NOTE G – OTHER POSTEMPLOYMENT BENEFITS (Continued)**

Funded Status and Progress.

As of June 30, 2011, the most recent valuation date, the plan was under funded. The actuarial accrued liability (AAL) for benefits was \$3,132,000, and the actuarial value of assets was \$253,000, resulting in an unfunded actuarial accrued liability (UAAL) of \$2,879,000 and a funded ratio (actuarial value of assets as a percentage of the actuarial accrued liability) of 8.1%. The covered payroll (annual payroll of active employees covered by the plan) was \$983,000, and the ratio of the UAAL to the covered payroll was 292.9%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, currently presents just the most two recent actuarial valuations. However, in future years as additional valuations are completed, it will present multi-year trend information about whether the actuarial value of the plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for the benefits.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial assets, consistent with the long-term perspective of the calculations.

The actuarial cost method used for determining the benefit obligations is the Entry Age Normal Cost Method. The actuarial assumptions include a 6% investment rate of return, which is the assumed rate of the expected long-term investment returns on plan assets calculated based on the funded level of the plan at the valuation date, and an annual healthcare cost trend rate of approximately 9% for 2013, reduced by decrements of approximately 0.5% per year to an ultimate rate of 5% in 2021. Both rates included a 3% inflation assumption and assumed the Agency's payroll will increase 3.25% per year. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll over 30 years.

**NOTE H – RISK MANAGEMENT**

The Agency is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Agency reports all of its risk management activities in its General Fund. The Agency purchases commercial insurance through an insurance agent, which obtains the appropriate insurance coverage needed by the Agency from insurance companies.



**GOLDEN SIERRA JOB TRAINING AGENCY**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Fiscal Year Ended June 30, 2013**

**NOTE H – RISK MANAGEMENT (Continued)**

The Agency’s deductibles and maximum coverage follow:

<u>Coverage</u>	<u>Deductible</u>	<u>Maximum per Occurrence</u>
Commercial and professional general liability – aggregate	\$ 500	\$ 2,000,000
Each occurrence	500	2,000,000
Advertising and personal injury	500	2,000,000
Workers’ compensation	NA	1,000,000
Medical expenses	500	5,000
Fire	500	100,000
Commercial automobile	500	1,000,000

Settled claims have not exceeded insurance coverage and there have been no significant reductions in insurance coverage in any of the past three years.

**NOTE I – OPERATING LEASE OBLIGATIONS**

The Agency leases office space under a five year non-cancellable operating lease agreement and an eight year sublease agreement, which is non-cancellable in the first three years. Total lease payments for the fiscal year ended June 30, 2013 were \$161,998. Future minimum lease payments are scheduled as follows:

<u>Year Ending June 30</u>	<u>Total Minimum Payments</u>
2014	153,133
2015	79,449
2016	80,999
2017	82,580
2018	84,192
Total	<u>\$ 480,353</u>

**NOTE J – RESTATEMENTS**

The beginning net position of the Agency’s governmental activities and beginning fund balance of its General Fund have been reduced by \$22,617 due to an error of reporting prior year deferred revenue twice in the amount of \$11,697 and a \$10,920 adjustment to reconcile the financial statements to the general ledger system.

**REQUIRED SUPPLEMENTARY INFORMATION**  
**(UNAUDITED)**

**GOLDEN SIERRA JOB TRAINING AGENCY**  
**Schedule of Funding Progress – Other Postemployment Benefits Plan**  
**For the Fiscal Year Ended June 30, 2013**  
**(Unaudited)**

<u>Actuarial Valuation Date</u>	<u>Normal Actuarial Accrued Liability (a)</u>	<u>Actuarial Value of Assets (b)</u>	<u>Unfunded Liability (a)-(b)</u>	<u>Funded Ratio (b)/(a)</u>	<u>Annual Covered Payroll (c)</u>	<u>Unfunded Actuarial Accrued Liability as a % of Covered Payroll [(a)-(b)]/(c)</u>
06/30/09	\$ 2,418,000	\$ --	\$ 2,418,000	0.0%	\$ 896,000	269.9%
06/30/11	3,132,000	253,000	2,879,000	8.1%	983,000	292.9%

As required by GASB Statement No. 45, the Agency will report three actuarial valuations of data in the above table as the information becomes available in subsequent years.

**GOLDEN SIERRA JOB TRAINING AGENCY**  
**Schedule of Revenues, Expenditures and**  
**Change in Fund Deficit - Budget and Actual**  
**General Fund**  
**For the Fiscal Year Ended June 30, 2013**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental:				
Federal	\$ 7,032,644	\$ 7,032,644	\$ 4,967,922	\$ (2,064,722)
Investment earnings	-	-	124	124
Miscellaneous	-	-	44	44
	<u>7,032,644</u>	<u>7,032,644</u>	<u>4,968,090</u>	<u>(2,064,554)</u>
<b>Expenditures:</b>				
Education:				
Salaries and employee benefits	2,174,587	2,174,587	2,099,575	75,012
Training and support services	4,347,538	4,328,304	2,382,964	1,945,340
Services and supplies	348,071	367,302	327,610	39,692
Rents	162,995	162,451	157,773	4,678
	<u>7,033,191</u>	<u>7,032,644</u>	<u>4,967,922</u>	<u>2,064,722</u>
Change in fund deficit	<u>\$ (547)</u>	<u>\$ -</u>	168	<u>\$ 168</u>
Fund deficit, beginning of year, as restated			<u>(5,332)</u>	
Fund deficit, end of year			<u>\$ (5,164)</u>	

See accompanying note to the required supplementary information.

**GOLDEN SIERRA JOB TRAINING AGENCY**  
**Note to the Required Supplementary Information**  
**For the Fiscal Year Ended June 30, 2013**

Budgets and Budgetary Accounting

The Agency's Governing Body approves the job-training plan by July 1<sup>st</sup> of each year. A public hearing must be conducted to receive comments prior to adoption. This job-training plan, including the annual budget, is revised by the Agency's Governing Body and management during the year to give consideration to unanticipated revenues and expenditures. The original and final revised budgets are presented in the budgetary comparison schedule as required supplementary information to the financial statements.

Formal budgetary integration was employed as a management control device during the year for the General Fund. Expenditures cannot exceed appropriations by total expenditures.

Encumbrance accounting is used in the General Fund to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when approved. Encumbrances are liquidated when the commitments are paid.

The Agency budgets its capital outlay expenditures as part of its services and supplies expenditures.

**SINGLE AUDIT SECTION**

**Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards***

To the Governing Body  
Golden Sierra Job Training Agency  
Auburn, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and major fund of the Golden Sierra Job Training Agency (Agency), as of and for the fiscal year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Agency’s basic financial statements, and have issued our report thereon dated March 4, 2014.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Agency’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency’s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Agency’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Macian Meiri & O'Connell LLP*

Sacramento, California

March 4, 2014



**Independent Auditor’s Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance**

To the Governing Body  
Golden Sierra Job Training Agency  
Auburn, California

**Report on Compliance for Each Major Federal Program**

We have audited the Golden Sierra Job Training Agency’s (Agency) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on the Agency’s major federal program for the fiscal year ended June 30, 2013. The Agency’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

***Management’s Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor’s Responsibility***

Our responsibility is to express an opinion on compliance for the Agency’s major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Agency’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the Agency’s compliance.

***Opinion on the Major Federal Program***

In our opinion, the Agency complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the fiscal year ended June 30, 2013.

## Report on Internal Control Over Compliance

Management of the Agency is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Agency's internal control over compliance with the types of requirements that could have a direct and material effect on its major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for its major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*Maciar Mini & O'Connell LLP*

Sacramento, California  
March 4, 2014

**GOLDEN SIERRA JOB TRAINING AGENCY**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2013**

<b>Federal Agency</b>			
<u>Pass-Through Agency</u>	Contract	CFDA	Program
Federal Program	Number	Number	Expenditures
<b>U.S. Department of Labor</b>			
<u>Passed through California Employment Development</u>			
<u>Department</u>			
Employment Service/Wagner-Peyser			
Funded Activities	K285805	17.207	\$ 115,036
ARRA - WIA Dislocated Workers	K074139	17.260	27,416
<u>WIA Cluster:</u>			
WIA Adult Program	K282473	17.258	535,165
WIA Adult Program	K386295	17.258	843,834
Total WIA Adult Program			1,378,999
WIA Youth Activities	K282473	17.259	604,711
WIA Youth Activities	K386295	17.259	802,721
Total WIA Youth Activities			1,407,432
WIA Dislocated Worker Formula Grants	K282473	17.278	1,035,701
WIA Dislocated Worker Formula Grants	K386295	17.278	1,003,338
Total WIA Dislocated Worker Formula Grants			2,039,039
Total WIA Cluster			4,825,470
<b>Total Expenditures of Federal Awards</b>			<b>\$ 4,967,922</b>

See accompanying notes to the schedule of expenditures of federal awards.

**GOLDEN SIERRA JOB TRAINING AGENCY**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2013**

**NOTE A – GENERAL**

The accompanying schedule of expenditures of federal awards for the fiscal year ended June 30, 2013, presents the activity of all federal award programs of the Golden Sierra Job Training Agency. Federal awards received directly from federal agencies, as well as federal awards passed through to other governmental agencies, are included in the schedule.

American Recovery and Reinvestment Act (ARRA) funds have been separately identified in the schedule.

**NOTE B – BASIS OF ACCOUNTING**

The accompanying schedule of expenditures of federal awards is presented using the modified accrual basis of accounting. Expenditures are recognized in the period in which the liability is incurred (when goods are received or services rendered) and when amounts are due and payable for compensated absences.

**NOTE C – CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA)**

The CFDA numbers included in the accompanying schedule of expenditures of federal awards were determined based on program name, review of grant contract information and the Office of Management and Budget’s Catalog of Federal Domestic Assistance.

**NOTE D – SUBRECIPIENTS**

Of the federal expenditures presented in the schedule, the Agency provided federal awards to subrecipients as follows:

<u>Federal Program</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
<u>Employment Service/Wagner-Peyser Funded Activities</u>	17.207	\$ 434
<u>WIA Cluster:</u>		
WIA Adult Program	17.258	513,843
WIA Youth Activities	17.259	447,623
WIA Dislocated Worker Formula Grants	17.278	<u>303,132</u>
Total WIA Cluster		<u>\$ 1,265,032</u>

**GOLDEN SIERRA JOB TRAINING AGENCY  
Schedule of Findings and Questioned Costs  
For the Fiscal Year Ended June 30, 2013**

**Section I – Summary of Auditor’s Results**

Financial Statements:

Type of auditor’s report issued:	Unmodified
Internal control over financial reporting:	
<ul style="list-style-type: none"> <li>• Material weakness(es) identified? <span style="float: right;">No</span></li> <li> <ul style="list-style-type: none"> <li>• Significant deficiency(ies) identified? <span style="float: right;">None reported</span></li> </ul> </li> </ul>	
Noncompliance material to financial statements noted?	No

Federal Awards:

Internal control over major programs:	
<ul style="list-style-type: none"> <li>• Material weakness(es) identified? <span style="float: right;">No</span></li> <li>• Significant deficiency(ies) identified? <span style="float: right;">None reported</span></li> </ul>	
Type of auditor’s report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	No
Identification of major programs:	
<u>CFDA Titles</u>	<u>CFDA Nos.</u>
<u>WIA Cluster:</u>	
WIA Adult Program	17.258
WIA Youth Activities	17.259
WIA Dislocated Worker Formula Grants	17.278
Dollar threshold used to distinguish between Type A and Type B programs:	\$300,000
Auditee qualified as low-risk auditee?	Yes

**Section II – Financial Statement Findings**

None Reported.

**Section III – Federal Award Findings and Questioned Costs**

None Reported.

**GOLDEN SIERRA JOB TRAINING AGENCY**  
**Schedule of Prior Year Findings**  
**For the Fiscal Year Ended June 30, 2013**

No Prior Year Findings.

**Golden Sierra  
Workforce Investment Board**

**MEMORANDUM**

**DATE:** April 2, 2014  
**TO:** Governing Body (GB)  
**FROM:** Jason Buckingham, GSJTA Executive Director  
**SUBJ:** 2014/2015 Meeting Schedule

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Resolution       Action Item       Information

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Approval is requested to establish the 2014/2015 GB meeting schedule.

Current schedule for 2013/2014 is 1<sup>st</sup> Wednesdays of even months; 10:00 am - 12:00 pm

# Golden Sierra Workforce Investment Board

## MEMORANDUM

**DATE:** April 2, 2014  
**TO:** Governing Body (GB)  
**FROM:** Jason Buckingham, GSJTA Executive Director  
**SUBJ:** WIA Service Provider Performance

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Resolution       Action Item       Information

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As previously mentioned, Golden Sierra has purchased a subscription to the FutureWorks System that allows us to provide dashboard type reports such as the one attached. These reports will provide us current one-stop performance.

The data contained in these reports will assist us in meeting our obligation to review one-stop operators on an annual basis as noted in the WIB Bylaws section 2.20(d) in accordance with WIA 117(d)(2). Our ability to perform these reviews has previously been limited to utilizing monitoring reports that are conducted at the end of a reportable period unlike the current data provided in these report.

We will continue to provide these reports and establish a proper review process in the near future.

WIB Bylaws 2.20(d):

2.20 It shall be the duty of the WIB to do all of the following:

- (d) Select one-stop operators, with the agreement of the local chief elected official, annually review their operations, and terminate for cause the eligibility of such operators.

Section 117: Local Workforce Investment Boards

- (2) Selection of operators and providers.--
  - (A) Selection of one-stop operators.--Consistent with section 121(d), the local board, with the agreement of the chief elected official--
    - (i) shall designate or certify one-stop operators as described in section 121(d)(2)(A); and
    - (ii) may terminate for cause the eligibility of such operators.



**One-Stop Performance Outcomes Achieved**

3/11/2014

	Entered Employment			Retention			Earnings		
<b>Adult Performance Outcomes</b>	Actual	LWIA Plan	% LWIA Achieved	Actual	LWIA Plan	% LWIA Achieved	Actual	LWIA Plan	% LWIA Achieved
All Providers	73.2%	72.5%	101.0%	85.7%	85.0%	100.8%	\$16,447	\$16,750	98.2%
Alpine County	100.0%	72.5%	137.9%		85.0%			\$16,750	
Placerville	33.3%	72.5%	46.0%	85.7%	85.0%	100.8%	\$16,818	\$16,750	100.4%
South Lake Tahoe	60.0%	72.5%	82.8%	70.0%	85.0%	82.4%	\$11,679	\$16,750	69.7%
Auburn	100.0%	72.5%	137.9%		85.0%			\$16,750	
Roseville	84.4%	72.5%	116.5%	90.6%	85.0%	106.6%	\$17,647	\$16,750	105.4%
<b>Dislocated Worker Outcomes</b>	Actual	LWIA Plan	% LWIA Achieved	Actual	LWIA Plan	% LWIA Achieved	Actual	LWIA Plan	% LWIA Achieved
All Providers	60.9%	67.0%	90.9%	83.3%	87.5%	95.2%	\$28,930	\$17,900	161.6%
Alpine County		67.0%			87.5%			\$17,900	
Placerville	66.7%	67.0%	99.5%	66.7%	87.5%	76.2%	\$29,904	\$17,900	167.1%
South Lake Tahoe		67.0%		100.0%	87.5%	114.3%	\$19,415	\$17,900	108.5%
Auburn		67.0%			87.5%			\$17,900	
Roseville	74.1%	67.0%	110.6%	80.0%	87.5%	91.4%	\$28,359	\$17,900	158.4%
	Placement			Certificate/Degree			Literacy/Numeracy		
<b>Youth Outcomes</b>	Actual	LWIA Plan	% LWIA Achieved	Actual	LWIA Plan	% LWIA Achieved	Actual	LWIA Plan	% LWIA Achieved
All Providers	68.6%	57.0%	120.3%	67.7%	48.0%	141.1%	57.1%	30.0%	190.5%
Pride	53.8%	57.0%	94.5%	75.0%	48.0%	156.3%	50.0%	30.0%	166.7%
Alpine County		57.0%			48.0%			30.0%	
Placerville	50.0%	57.0%	87.7%	50.0%	48.0%	104.2%	100.0%	30.0%	333.3%
South Lake Tahoe	100.0%	57.0%	175.4%	100.0%	48.0%	208.3%		30.0%	
Auburn	83.3%	57.0%	146.2%	50.0%	48.0%	104.2%		30.0%	
Roseville	100.0%	57.0%	175.4%	80.0%	48.0%	166.7%	100.0%	30.0%	333.3%

**Performance Outcomes Achieved:**

**WHAT/WHY:** Displays selected measures by ALL locations including the percent of State or WIB goals achieved for all of the nine common measures.

**Percent achieved color coding is standard:**

<80%		Fail
80-100%		Meet
>100%		Exceed