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Crossroads Diversified Services

DAVID FRAZIER
Winding Winds Consulting

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California Indian Manpower Consortium

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Golden Sierra Job Training Agency

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Sacramento – Sierra's Building and
Construction Trades Council

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Brandman University

LAUREL BRENT-BUMB
Bumb Construction

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Placer Co. Business Advantage Network

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Unite Here Local 49 Gaming

MARK FRAYSER
Department of Rehabilitation

MARTHA ESCOBEDO
Employment Development Department

MICHAEL ZIMMERMAN
MTI College

PANDA MORGAN
Small Business Development Center

PAUL CASTRO
California Human Development

RANDY WAGNER
Sierra Economic Development
Corporation

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North State Building Industry Foundation

ROBERT WARD, *Vice Chair*
IBEW

SHERRI SPRINGER
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STEWART SCHURR
Doctor PC

TIM COOK
Experience Works

TINK MILLER, *Chair*
Placer Independent Resource Services

VIC WURSTEN
PRIDE Industries

WILLIAM REED
United Domestic Workers

**GOLDEN SIERRA WORKFORCE INVESTMENT BOARD
FINANCE COMMITTEE
REGULAR MEETING
AGENDA**

Thursday, September 18, 2014 – 12 pm to 1pm

**PRIDE Industries
10030 Foothills Blvd
Roseville, CA 95747**

- I. ROLL CALL AND INTRODUCTION OF GUESTS
- II. APPROVAL OF AGENDA 1
- III. CONSENT AGENDA (FC)
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 May 15, 2014- FC & EC Joint meeting 2-4
For Information
B. Attendance Log 5
- IV. PUBLIC COMMENT – FOR THOSE ITEMS NOT ON THE AGENDA
- V. APPROVE WIA FINAL 14/15 BUDGET 6-17
- VI. APPROVE DEI FINAL 14/15 BUDGET 18-23
- VII. APPROVE PROP 39 FINAL 14/15 BUDGET 24-26
- VIII. REPORT OUT OF TRAINING EXPENDITURES
 - K386295 – July 1, 2012 – June 30, 2014
 - K491016 – July 1, 2013 – June 30, 2015
- IX. FUTURE AGENDA ITEMS/NEW BUSINESS
- X. NEXT MEETING – October 16, 2014– Joint Executive & Finance
- XI. ADJOURNMENT

**GOLDEN SIERRA WORKFORCE INVESTMENT BOARD
EXECUTIVE & FINANCE COMMITTEE
SPECIAL MEETING
MINUTES**

Thursday, May 15, 2014, 12:00 pm

**Brandman University
3001 Lava Ridge Court #250
Room 136
Roseville, CA 95661**

I. ROLL CALL AND INTRODUCTION OF GUESTS

Quorum was established and the meeting was called to order by Miller at 12:02 pm.

Present (EC): Tink Miller, David DeLeonardis, Kevin Ferreira

Absent (EC): Martha Escobedo, Laurel Brent-Bumb

Present (FC): Tink Miller, David Frazier, Paul Castro

Guests: Jason Buckingham, Lorna Magnussen, Latanya Johnson, Terrie Trombley, Lynda Webb, Jenny Wilson, Michael Indiveri

II. APPROVAL OF AGENDA (EC & FC)

Remove item V from Agenda due to no changes.

Motion to approve as amended by David DeLeonardis, second by Kevin Ferreira.

Motion approved unanimously.

III. APPROVAL OF MINUTES APRIL 17, 2014 JOINT EC & FC MEETING

Correct agenda item I. Roll Call - Executive Committee to reflect Escobedo as absent.

Motion to approve as corrected David DeLeonardis, second by Paul Castro.

Motion approved unanimously.

IV. PUBLIC COMMENT-FOR THOSE ITEMS ON THE AGENDA

Buckingham provided an update on El Dorado Counties request to use an indirect cost rate. At this time we cannot accept an indirect cost rate without it being certified by their Federal Cognizant Agency. El Dorado's current contract requires a direct charge that prevents us from using an indirect cost plan. It does not mean that we cannot do a modification or use a cost allocation plan which could be similar to an indirect cost rate. For now we will have to work through a cost allocation plan and a contract modification if we want to implement whatever percentage would be appropriate for the cost allocation plan. The modification plan and the indirect cost rate are not complete at this time.

V. APPROVAL OF FISCAL YEAR 2013/2014 BUDGET REVISION (FC)

Deleted under Agenda Item II

VI. APPROVAL OF FISCAL YEAR 2014/2015 DRAFT BUDGET(FC)

Buckingham began with thanking Terrie, Lorna and Darlene for their work in drafting this budget with a significant reduction of funds. He states it is highly unlikely that there will be two One Stop Centers in Placer County next year, even though there are grant applications out and the budget is still unclear, consolidation of the Placer County centers will most likely occur.

Trombley provided the following:

- Prop 39 award has been received but is not included in this budget
- Budget includes roll over and new allocation funding
- Rapid Response funding – 1) includes an assumption that we will receive a waiver for Rapid Response that will allow funding to be expended through the next fiscal year (\$60,000 carryover); 2) The state has not confirmed our actual for 2014/2015 (\$263,120 estimate).
- Expenditures are in line with the funding that we have. Frazier asked for confirmation that the 3.6 million in the program year is a solid number. Trombley confirmed that it is correct
- This is the third year of meeting SB 734, Direct Training requirement. In the first year (K3 12/13), 25% of WIA funding was spent on Direct Training; (K4 13/14), 20% was spent and (K5 14/15) the goal is to spend 15%. We are confident that the goal of 10% leverage for the next fiscal year will be met. Page 12 shows the funding requirements of 25% for adult, dislocated worker training. This demonstrates 15% for WIA cash award and 10% leveraged funds. Examples of leverage are Pell Grants or Employer portion of OJT. Buckingham clarified that it is money outside of WIA funding and it is required to show where the funding is allocated from and that it meets the requirement. The leverage does not show up in the budget because it is a non-cash transaction. Trombley noted the following correction on Page 12 - Adults & Dislocated Worker Distribution – ~~20%~~ 15% WIA Cash Award and ~~5%~~ 10% Leveraged Funds. Buckingham stated that the leverage is a requirement of the award. The match needs to be shown to comply with SB 734. K3 was all cash and no leverage so it was easier, but K4 was more of a challenge to get the money out due to the government shutdown. Buckingham stated that we will include an update as part of our regular report out, but feels confident in meeting the requirement. Based on current Placer County analysis we had approximately 70% in match. If it appears in December that we are not going to meet the requirement, a budget revision will be required.

Frazier stated that we are switching from a cash accounting system to an accrual accounting system and wants to make sure that preparations are being made for these changes. Trombley demonstrated Leverage on 5L that shows \$249,317 is planned leverage from outside sources. If this leverage is not coming to fruition, these numbers would have to be reduced and WIA funding would then need to be expended towards direct training.

Castro suggested that forecasting the suggested changes would be a benefit and could show the impact on operations. Buckingham confirms that a simple dashboard report can be done to capture performance and projection for each quarter.

Indiveri inquired if there are any consequences for non-compliance. Buckingham stated that the state will not begin monitoring compliance until 2016. Trombley stated that K3 close out reports are due in August; a corrective action plan will probably be sent to counties that are not in compliance. Trombley and Buckingham agreed to create and report out on these performance and projections.

Trombley stated that each county is at different stages of spending their training dollars and meeting leverage. El Dorado has a large amount of training dollars remaining on their K4 contract and will soon be receiving K5 funds; Webb stated that spending these dollars would not be a problem. Placer is fully expended on K4 training dollars. Trombley will work with El Dorado to collect data for report out for Finance Committee. Frazier voiced his concern about the amount of money compiling in El Dorado.

- Miller inquired about the shift in retiree benefits. The shift reflects an increase in benefits and a decrease in services & supplies. Trombley stated that last year, the Placer County retiree dental was overcharged and we received a credit. In addition, this year includes a projected increase for healthcare. Trombley added that the salaries & benefit line includes carry over funds from vacant positions during a period of the year and will help allow us to fund DEI staff after grant ends through June 30, 2014. Trombley added that OPEB costs (Page 6 Line 9) are an estimate at this time. DeLeonardis ask what impact on staffing occurs in next fiscal year when carry over is depleted. Buckingham stated that the positions that may be impacted are primarily limited term or extra help that are brought on with the expectation that the position is temporary.
- Buckingham stated that the consideration to consolidate centers is not necessarily based on funding the operations of the centers, but in staffing two centers. Frazier inquired when closing one of a center might happen. He stated it would have to happen by July of 2015. The preference would be to keep the Auburn center open but Roseville has our key partner, EDD, and has the largest population base. The decision has yet to be made.

Motion to approve the 2014/2015 budget with a caveat to closely monitor the leverage and be provided with impact reports by Frazier, second by Castro.

Motion approved unanimously.

VII. NEW BUSINESS/FUTURE AGENDA ITEMS

- Final Budget may require special meeting.
- June 19th may not be required; members will be notified.

VIII. NEXT MEETING – Joint EC & FC, Thursday, June 19, 2014 (pending)
Roseville Connections

IX. ADJOURNMENT

Motion to adjourn at 12:45 pm by Frazier.

Meeting adjourned

Attendance Log

	Date:	8/15/13	9/19/13	10/17/13	12/2/13	2/20/14	4/17/14	5/15/14	
	Type:	Cancelled	Regular	Cancelled	Special	Cancelled	Joint w/ EC	Special	
Finance Committee									
David Frazier			0		1		1	1	75%
Paul Castro			1		0		0	1	50%
Tink Miller-CHAIR			1		1		1	1	100%
Total			2		2	0	2	3	

Quorum=2

**Golden Sierra
Workforce Investment Board**

MEMORANDUM

DATE: September 18, 2014
TO: Finance Committee
FROM: Jason Buckingham, GSJTA Executive Director
SUBJ: WIA Final 14/15 Budget

Resolution Action Item Information

Attached is a Fiscal Year 2014/2015 final budget. The final budget reflects the newly awarded funding for PY 2014/2015 allocation award and actual PY 2013/2014 rollover funding.

Budget Narrative

Schedule 1 Schedule of Funding Sources & Expenditures: Draft Budget for Fiscal Year 2014/2015 vs Final budget for Fiscal Year 2014/2015.

Funding Sources:

WIA Allocations PY 2014 Actual allocation 9.35% less than PY 2013.
Rapid Response PY 2014 Actual award .10% less than PY 2013.
Layoff Aversion PY 2014 Award is new source of funding.

WIA Allocations PY 2013 Actual Program & Admin monies rolled into new fiscal year. Funds Utilization requirements have been waived.
Rapid Response PY 2013 State waiver granted extension of grant period to 6/30/2015.

Expenditures:

Spending plan is in line with available funding and Agency's strategies to meet performance requirements, while delivering services in the most effective manner.

Contingency:

Reflects strategy to spend PY 2014 Administration funding in second year of award.
Agency program administration for the first quarter of fiscal year.

Schedule 2 Funding Sources: Detail of Actual funding sources and Carryover.

Actual Allocation awards for PY 2014 have been reduced as follows in comparing to PY 2013

<u>Actual Awards</u>	<u>PY 2013</u>	<u>PY 2014</u>	<u>Percent Change</u>
Adult	\$ 1,193,425	\$ 1,114,983	-6.57%
Dislocated Worker	\$ 1,596,870	\$ 1,378,183	-13.69%
Youth	\$ 1,216,899	\$ 1,139,435	-6.37%
	<u>\$ 4,007,194</u>	<u>\$ 3,632,601</u>	<u>-9.35%</u>

<u>Actual Awards</u>	<u>PY 2013</u>	<u>PY 2014</u>	<u>Percent Change</u>
Rapid Response	\$ 292,355	\$ 292,049	-0.10%
Layoff Aversion	\$ -	\$ 41,724	100.00%

Schedule provides the most current information at the time of this presentation.

Budget Narrative

Schedule 3 Operating Expenditures:

Schedule provides detail of all Agency expenditures.

Schedule 4 Detail of Subcontracted Services

Schedule provides detail of contracts awarded for both Agency Administration and Placer Program.
Schedule separated by funding source for each contract awarded.

Source of Funding:	Allocation Program Year	2013	2014
Type of Contract:	1) Agency Awarded		2) Placer County Client Services

Schedule 5 Funding Allocation by Member County

Schedule reflects the strategy being implemented with PY 2014 new funding award.
Funding taken for Agency Administration/Program Administration and legacy costs.
From the Adult & Dislocated Worker awards 15% will be directly expended for Direct Training.
Percentage of participation for each member county is based on the Disaggregate Allocation provided by the Employment Development Department.

Schedule 5L Leverage Requirement by Member County

Schedule provides dollar amounts required to be leveraged resources in order to meet State imposed 25% Direct Training requirement.

Schedule of Funding Sources & Expenditures									
Fiscal Year Ending 6/30/2015									
Presented September 2014 - Final Budget									
		<u>A</u>		<u>B</u>		<u>C</u>		<u>C-A</u>	<u>C/A</u>
<i>L</i>		Fiscal Year	% of	Fiscal Year	% of	Fiscal Year	% of	Fiscal Year	Percent of
<i>i</i>		2013/2014	Total	2014/2015	Total	2014/2015	Total	2013/2014	Change from
<i>n</i>		Actual	Funding	Draft	Funding	Final	Funding	Actual	Fiscal Years
<i>e</i>									2014 to 2015
#									
Funding Sources:									
1	Carry-In Allocation Funds from PY 13	\$ 1,644,598		\$ 1,929,747		\$ 2,110,965		\$ 466,367	128.36%
2	Actual PY 14/15 WIA Allocations	4,007,194		3,632,601		3,632,601		(374,593)	90.65%
3	Actual Rapid Response Funds PY14	292,355		263,120		292,049		(306)	99.90%
4	Carry-In Allocation Rapid Response from PY 13	69,038		60,000		110,897		41,859	160.63%
5	Layoff Aversion Funds PY14	-		-		41,724		41,724	100.00%
6	Special Funding - SETA NEG-OJT	50,000		-		50,000		-	0.00%
7	Total Funding Sources	\$ 6,063,185		\$ 5,885,468		\$ 6,238,236		\$ 175,051	102.89%
Expenditures:									
Agency & Placer County Operations:									
8	Retiree Benefits	\$ 63,407	1.05%	\$ 75,396	1.28%	\$ 82,387	1.32%	\$ 18,980	129.93%
9	Salaries and Benefits	1,779,715	29.35%	1,960,220	33.31%	2,076,524	33.29%	296,809	116.68%
10	Services and Supplies	706,258	11.65%	580,601	9.86%	616,087	9.88%	(90,171)	87.23%
11	Agency & Placer County Operations Total	\$ 2,549,380	42.05%	\$ 2,616,217	44.45%	\$ 2,774,998	44.48%	\$ 225,618	108.85%
Contracted Services:									
12	Professional Services	\$ 78,838	1.30%	\$ 50,000	0.85%	\$ 79,537	1.27%	\$ 699	100.89%
13	Youth Services	175,001	2.89%	140,000	2.38%	152,510	2.44%	(22,491)	87.15%
14	Placer Client Direct Training & Intensive Services	523,526	8.63%	574,864	9.77%	529,162	8.48%	5,636	101.08%
15	Contracted Services Total	\$ 777,365	12.82%	\$ 764,864	13.00%	\$ 761,209	12.20%	\$ (16,156)	97.92%
Member County One-Stop Operation Awards									
16	El Dorado County HHS	\$ 1,414,878	23.34%	\$ 1,611,349	27.38%	\$ 1,714,370	27.48%	\$ 299,492	121.17%
17	Alpine County HHS	123,320	2.03%	107,275	1.82%	157,008	2.52%	33,688	127.32%
18	Member County One-Stop Operation Awards Total	\$ 1,538,198	25.37%	\$ 1,718,624	29.20%	\$ 1,871,378	30.00%	\$ 333,180	121.66%
19	Committee Budget	\$ 8,245	0.14%	\$ 15,000	0.25%	\$ 15,000	0.24%	\$ 6,755	181.93%
20	Contingency Funds	\$ 1,189,997	19.63%	\$ 770,763	13.10%	\$ 815,651	13.08%	\$ (374,346)	68.54%
21	TOTAL EXPENDITURES	\$ 6,063,185		\$ 5,885,468		\$ 6,238,236		\$ 175,051	102.89%
22	Net Income/(Loss)	\$ -		\$ -		\$ -		\$ -	

Approved by:
 Finance Committee
 WIB
 Governing Board

Funding Sources							
Fiscal Year Ending 6/30/2015							
Presented September 2014 - Final Budget							
<i>L i n e #</i>			Agency PY 2014/2015 Actual Funding	Agency PY 2013/2014 Carry-In Program	Agency PY 2013/2014 Carry-In Admin	PY 2013/2014 Carry-In Program Contracts Rebudgeted	Final Grant Awards FY 2014/2015
WIA Formula Allocation							
1	Adult	201/202	\$ 1,114,983	\$ 211,213	\$ 119,341	\$ 276,144	\$ 1,721,681
2	Adult Transferred from DW	499/500	-	200,885	20,088	-	220,973
3	Youth	301/302	1,139,435	\$ 77,012	49,463	\$ 319,393	1,585,303
4	Dislocated Worker	501/502	1,378,183	\$ 266,265	139,598	\$ 431,563	2,215,609
5	Special Funding - SETA NEG-OJT	343	-	\$ 50,000	-	\$ -	50,000
6	WIA Allocation Totals		\$ 3,632,601	\$ 805,375	\$ 328,490	\$ 1,027,100	\$ 5,793,566
Rapid Response & Other Grants							
7	Layoff Aversion	292/293	\$ 41,724	\$ -	\$ -	\$ -	\$ 41,724
8	Formula Rapid Response	540/541	292,049	75,489	-	35,408	402,946
9	Rapid Response & Other Grants Totals		\$ 333,773	\$ 75,489	\$ -	\$ 35,408	\$ 444,670
10	Total Grant Awards		\$ 3,966,374	\$ 880,864	\$ 328,490	\$ 1,062,508	\$ 6,238,236

Approved by:
 Finance Committee
 WIB
 Governing Board

Operating Expenditure Detail Fiscal Year Ending 6/30/2015 Presented September 2014 - Final Budget			A	B	C	C-A	
Line #	Description	Object Level 3	Fiscal Year 2013/2014 Actual	Fiscal Year 2014/2015 Draft	Fiscal Year 2014/2015 Final	Fiscal Year 2013/2014 Actual	Schedule 4 Reference for Fiscal Year 2014/2015
Placer & Agency Operational Costs							
Retirement Benefits							
1	Retiree Health Care	1320	\$ 55,757	\$ 63,972	\$ 70,291	\$ 14,534	
2	Retiree Dental	1321	7,650	11,424	12,096	4,446	
3	Total Retirement Benefits:		\$ 63,407	\$ 75,396	\$ 82,387	\$ 18,980	
Salaries and Benefits							
4	Salaries and Wages	1002	\$ 1,088,352	\$ 1,242,114	\$ 1,309,904	\$ 221,552	
5	Extra Help	1003	27,987	2,000	12,246	(15,741)	
6	Overtime Salaries & Wages	1005	122	-	-	(122)	
7	P.E.R.S. Retirement	1300	411,059	386,360	485,037	73,978	
8	F.I.C.A. - Staff - Medicare & UI Benefits	1301	24,403	25,932	28,275	3,872	
9	Other Post Employment Benefits	1303	132,662	201,604	139,613	6,951	
10	Employee Group Ins.	1310	74,280	80,442	86,633	12,353	
11	Staff Workers Comp	1315	20,850	21,768	14,816	(6,034)	
12	Total Salaries and Benefits:		\$ 1,779,715	\$ 1,960,220	\$ 2,076,524	\$ 296,809	
Services and Supplies:							
13	Services and Supplies & Moving Expenses	2000	\$ -	\$ 500	\$ 30,000	\$ 30,000	
14	Communications	2051	12,671	14,000	14,000	1,329	
15	Gen. Liability Insurance	2140	14,340	17,000	17,000	2,660	
16	Maintenance - Equipment	2290	33,390	35,000	35,000	1,610	
17	Maintenance Bldg	2405	2,368	2,500	2,500	132	
18	Maintenance - Janitorial	2406	2,556	2,000	2,000	(556)	
19	Dues, Subs & Memberships	2439	10,741	12,000	12,000	1,259	
20	Printing	2511	22,373	10,000	10,000	(12,373)	
21	One Stop & Performance Systems	2522	91,547	85,151	76,735	(14,812)	Schedule 4 - A2, A3, A4

Approved by:
Finance Committee
WIB
Governing Board

Operating Expenditure Detail							
Fiscal Year Ending 6/30/2015							
Presented September 2014 - Final Budget							
			<u>A</u>	<u>B</u>	<u>C</u>	<u>C-A</u>	
<i>L i n e #</i>		Object Level 3	Fiscal Year 2013/2014 Actual	Fiscal Year 2014/2015 Draft	Fiscal Year 2014/2015 Final	Fiscal Year 2014/2015 Final to Fiscal Year 2013/2014 Actual	Schedule 4 Reference for Fiscal Year 2014/2015
Description							
22	Office Supplies	2456,2523	12,256	13,000	13,000	744	
23	Postage	2524	4,554	3,000	3,000	(1,554)	
24	Operating Materials	2534	1,941	3,000	3,000	1,059	
25	Audits, Actuarial & Other Services	2555	31,351	18,500	18,500	(12,851)	Schedule 4 - A5
26	Prof/Special Services, County	2556	24,859	24,000	24,000	(859)	
27	Legal Services	2561	34,335	25,000	34,336	1	Schedule 4 - A6
28	Advertising/Legal Notices	2701	9,165	5,000	5,000	(4,165)	
29	Rents & Leases - Equipment	2710	110	1,500	1,500	1,390	
30	Hazard Elimination & Safety	2724	1,026	1,000	1,000	(26)	
31	Rents & Leases - Buildings	2727	238,735	165,000	164,066	(74,669)	Schedule 4 - A7, A8
32	Small Equipment	2821	15,960	2,500	2,500	(13,460)	
33	Media Services/Outreach/Events	2829	58,706	50,000	51,000	(7,706)	Schedule 4 - A1
34	Training Staff	2844	9,838	12,500	12,500	2,662	
35	Travel & Transportation	2931	22,556	10,000	15,000	(7,556)	
36	Mileage	2932	10,007	10,000	10,000	(7)	
37	Meals/Food Purchases	2964	2,600	5,000	5,000	2,400	
38	Utilities	2965	10,679	15,450	15,450	4,771	
39	A-87 Costs	3551	20,757	38,000	38,000	17,243	
40	Capitalized Equipment	4451	6,837	-	-	(6,837)	
41	Total Services & Supplies:		\$ 706,258	\$ 580,601	\$ 616,087	\$ (90,171)	

Approved by:
Finance Committee
WIB
Governing Board

Operating Expenditure Detail							
Fiscal Year Ending 6/30/2015							
Presented September 2014 - Final Budget							
			<u>A</u>	<u>B</u>	<u>C</u>	<u>C-A</u>	
<i>L i n e #</i>		Object Level 3	Fiscal Year 2013/2014 Actual	Fiscal Year 2014/2015 Draft	Fiscal Year 2014/2015 Final	Fiscal Year 2014/2015 Final to Fiscal Year 2013/2014 Actual	Schedule 4 Reference for Fiscal Year 2014/2015
Description							
Subcontracted Services							
Program Year 2012/2013							
42	Professional Services	2555	\$ -	\$ -	\$ -	\$ -	
43	Business Services	2555	26,149	-	-	(26,149)	
44	Youth Services Placer County	2555	-	-	-	-	
45	El Dorado County One-Stop	2555	450,031	-	-	(450,031)	
46	Alpine County One-Stop	2555	34,098	-	-	(34,098)	
Program Year 2013/2014							
47	Professional Services	2555	52,689	10,000	13,343	(39,346)	Schedule 4 - B6
48	Youth Services Placer County	2555	175,001	50,000	62,510	(112,491)	Schedule 4 - B5
49	Core Workshops Placer County	2555	-	-	-	-	
50	El Dorado County One-Stop	2555	964,847	675,508	783,172	(181,675)	Schedule 4 - B1, B2
51	Alpine County One-Stop	2555	89,222	18,193	60,721	(28,501)	Schedule 4 - B3, B4
Program Year 2014/2015							
52	Professional Services	2555	-	10,000	41,194	41,194	Schedule 4 - C1, C10
53	Youth Services Placer County	2555	-	90,000	90,000	90,000	Schedule 4 - C3
54	Core Workshops Placer County	2555	-	30,000	25,000	25,000	Schedule 4 - C2
55	El Dorado County One-Stop	2555	-	935,841	931,198	931,198	Schedule 4 - C4, C5, C6
56	Alpine County One-Stop	2555	-	89,082	96,287	96,287	Schedule 4 - C7, C8, C9
57	Total Subcontracted Services		\$ 1,792,037	\$ 1,908,624	\$ 2,103,425	\$ 311,388	

Approved by:
 Finance Committee
 WIB
 Governing Board

Operating Expenditure Detail							
Fiscal Year Ending 6/30/2015							
Presented September 2014 - Final Budget							
			<u>A</u>	<u>B</u>	<u>C</u>	<u>C-A</u>	
<i>L</i>		Object	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Schedule 4 Reference
<i>i</i>		Level 3	2013/2014	2014/2015	2014/2015	2013/2014	for Fiscal Year
<i>n</i>			Actual	Draft	Final	Actual	2014/2015
<i>e</i>							
#	Description						
	Placer County Client Direct						
	Program Year 2012/2013 Direct Training						
58	G. S. IR/ITA /OJTContracts	2841	\$ 139,817	\$ -	\$ -	\$ (139,817)	
	Program Year 2013/2014 Direct Training						
59	G. S. IR/ITA /OJTContracts	2841	320,430	250,000	182,357	(138,073)	Schedule 4 - D3, D4,D5
	Program Year 2014/2015 Direct Training						
60	G. S. IR/ITA /OJTContracts	2841	-	231,864	241,864	241,864	Schedule 4 - E1
	Program Year 2012/2013 Intensive Services						
61	Golden Sierra WEX Payable Wages	1015/1565	23,702	-	-	(23,702)	
	Program Year 2013/2014 Intensive Services						
62	Golden Sierra WEX	1015/1565	21,311	10,000	23,941	2,630	Schedule 4 - D1, D2
63	Client Supportive Services	2840	18,266	-	-	(18,266)	
	Program Year 2014/2015 Intensive Services						
64	Golden Sierra WEX	1015/1565	-	42,000	41,000	41,000	Schedule 4 - E2
65	Client Supportive Services	2840	-	41,000	40,000	40,000	Schedule 4 - E3
	Total Placer County Client Direct		\$ 523,526	\$ 574,864	\$ 529,162	\$ 5,636	
66	Committee Expenses	2935	\$ 8,245	\$ 15,000	\$ 15,000	\$ 6,755	
67	Administration Second Year Funding	5600	\$ 328,490	\$ 363,260	\$ 363,260	\$ 34,770	
68	Program Operations Second Year Funding	5600	\$ 861,507	\$ 407,503	\$ 452,391	\$ (409,116)	
69	Undistributed PY 2014/2015 Potential Sequestration	5600	\$ -	\$ -	\$ -	\$ -	
70	Total Expenditures		\$ 6,063,185	\$ 5,885,468	\$ 6,238,236	\$ 175,051	

Approved by:
Finance Committee
WIB
Governing Board

Subcontracted Services								
Fiscal Year Ending 6/30/2015					Dislocated			
Presented September 2014 - Final Budget					Worker	Dislocated	Rapid	Other Funding &
		Adult	Youth	Transfer to Adult	Worker	Response	Layoff Aversion	TOTAL
A	Program Year 13/14 Rebudgeted & 14/15 - Line 22-42 Schedule 3							
1	Outreach Contracted Services	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ 5,000	\$ 1,000	\$ 51,000
2	Future Works	4,875	5,025	1,000	5,730	870	-	17,500
3	EMSI	-	-	-	-	16,000	2,750	18,750
4	Geographic Solutions (Case Management System)	13,495	13,495	-	13,495	-	-	40,485
5	Financial Audit	5,500	5,700	-	5,640	1,660	-	18,500
6	Kronick, Moskovitz, Tiedemann & Girard	8,584	8,584	8,584	7,584	1,000	-	34,336
7	State of California Employment Development Department (Roseville Rent)	22,430	22,731	-	29,769	4,520	-	79,450
8	Duff Brothers (Auburn Rent)	23,558	24,690	-	31,649	4,719	-	84,616
	Agency Operations - Contracted Services Total	\$ 93,442	\$ 95,225	\$ 9,584	\$ 108,867	\$ 33,769	\$ 3,750	\$ 344,637
B	Program Year 13/14 - Lines 44-46 Schedule 3 Rebudgeted							
1	El Dorado County One-Stop	\$ 134,141	\$ 210,937	\$ 105,632	\$ 105,632	\$ 41,298	\$ -	\$ 597,640
2	El Dorado County Direct Training	72,861	-	61,394	51,277	-	-	185,532
3	Alpine County One-Stop	1,253	2,481	30,666	21,085	-	-	55,485
4	Alpine County Direct Training	2,043	-	3,193	-	-	-	5,236
5	Placer County Youth Pride Industries	-	62,510	-	-	-	-	62,510
6	Placer County Business Assistance (Various Providers)	-	-	-	-	13,343	-	13,343
C	Program Year 14/15 - Lines 47-56 Schedule 3							
1	Mike Indiveri (WIA Agency Consultant)	\$ 2,750	\$ 2,850	\$ 1,910	\$ 1,910	\$ 580	\$ -	\$ 10,000
2	Placer County Core Services (Vendor TBD)	15,000	3,000	3,500	3,500	-	-	25,000
3	Placer County Youth (Vendor TBD)	-	90,000	-	-	-	-	90,000
4	El Dorado County Youth Contracted Services	-	272,980	-	-	-	-	272,980
5	El Dorado County One-Stop	205,240	-	126,845	126,844	60,918	-	519,847
6	El Dorado County Direct Training	61,882	-	38,245	38,244	-	-	138,371
7	Alpine County Youth Contracted Services	-	7,378	-	-	-	-	7,378
8	Alpine County One-Stop	5,547	-	3,428	3,428	72,767	-	85,170
9	Alpine County Direct Training	1,672	-	1,034	1,033	-	-	3,739
10	Consortium Layoff Aversion	-	-	-	-	-	31,194	31,194
	Agency Program - Subcontracted Services Total	\$ 502,389	\$ 652,136	\$ 375,847	\$ 352,953	\$ 188,906	\$ 31,194	\$ 2,103,425
	Placer County							
D	Program Year 13/14 - Lines 53-66 Schedule 3							
1	Placer County Client WEX Training (Intensive) Rebudgeted	\$ 7,375	\$ 12,110	\$ -	\$ -	\$ -	\$ -	\$ 19,485
2	Placer County Client WEX Training (Intensive) Remaining Funding	-	4,456	-	-	-	-	4,456
3	Placer County Client ITA, IR's & OJT Training Contracts Rebudgeted	9,239	-	-	13,240	18,314	-	40,793
4	Placer County Client ITA, IR's & OJT Training Contracts Remaining Funding	30,519	-	-	61,045	-	-	91,564
5	SETA NEG--OJT Training Contracts	-	-	-	-	-	50,000	50,000
E	Program Year 14/15 - Lines 64-65 Schedule 3							
1	Placer County Client ITA, IR's & OJT Training Contracts	\$ 103,693	\$ 10,000	\$ 64,085	\$ 64,086	\$ -	\$ -	\$ 241,864
2	Placer County Client WEX Training (Intensive)	15,000	26,000	-	-	-	-	41,000
3	Placer County Client Supportive Services (Intensive)	5,000	30,000	2,500	2,500	-	-	40,000
	Placer County Total	\$ 170,826	\$ 82,566	\$ 66,585	\$ 140,871	\$ 18,314	\$ 50,000	\$ 529,162
	Agency Program Contracted Services Total	\$ 673,215	\$ 734,702	\$ 442,432	\$ 493,824	\$ 207,220	\$ 81,194	\$ 2,632,587
	Contracted Services - Administration & Program Total	\$ 766,657	\$ 829,927	\$ 452,016	\$ 602,691	\$ 240,989	\$ 84,944	\$ 2,977,224

Approved by:
Finance Committee
WIB
Governing Board

Funding Allocation by County		Funding Categories						
WIA Formula Funds								
Program Year Ending 2015								
Presented September 2014 - Final Budget								
		Rapid Response	Layoff Aversion	Youth	Adult	Dislocated Worker	Total	
		<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>		
Funding Awards Actual		\$ 292,049	\$ 41,724	\$ 1,139,435	\$ 1,114,983	\$ 1,378,183	\$ 3,966,374	
Agency Operations								
Administration	10.00%	\$ -	\$ -	\$ 113,944	\$ 111,498	\$ 137,818	\$ 363,260	
Committee's/Legacy /Operations	25.25%	\$ 73,742	\$ 10,535	\$ 287,707	\$ 281,533	\$ 347,991	\$ 1,001,508	
Agency Operation's Totals		\$ 73,742	\$ 10,535	\$ 401,651	\$ 393,031	\$ 485,809	\$ 1,364,768	
Award less Agency Operations		\$ 218,307	\$ 31,189	\$ 737,784	\$ 721,952	\$ 892,374	\$ 2,601,606	
Required Direct Training		15.00%	\$ -	\$ -	\$ -	\$ 167,247	\$ 373,974	
Allocation for Core & Intensive Services		\$ 218,307	\$ 31,189	\$ 737,784	\$ 554,705	\$ 685,647	\$ 2,227,632	
		Adult & Dislocated Worker Allocation						
Core & Intensive Services								
Placer	62.00%	\$ -	\$ -	\$ -	\$ 343,917	\$ 425,101	\$ 769,018	
El Dorado	37.00%	\$ -	\$ -	\$ -	\$ 205,241	\$ 253,689	\$ 458,930	
Alpine	1.00%	\$ -	\$ -	\$ -	\$ 5,547	\$ 6,856	\$ 12,403	
Direct Training								
Placer	62.00%	\$ -	\$ -	\$ -	\$ 103,693	\$ 128,172	\$ 231,865	
El Dorado	37.00%	\$ -	\$ -	\$ -	\$ 61,881	\$ 76,489	\$ 138,370	
Alpine	1.00%	\$ -	\$ -	\$ -	\$ 1,672	\$ 2,067	\$ 3,739	
		Youth Allocation						
Placer	62.00%	\$ -	\$ -	\$ 457,426	\$ -	\$ -	\$ 457,426	
El Dorado	37.00%	\$ -	\$ -	\$ 272,980	\$ -	\$ -	\$ 272,980	
Alpine	1.00%	\$ -	\$ -	\$ 7,378	\$ -	\$ -	\$ 7,378	
		Rapid Response Allocation						
Placer	33.3325%	\$ 72,767	\$ 10,398	\$ -	\$ -	\$ -	\$ 83,165	
El Dorado	33.3325%	\$ 72,767	\$ 10,399	\$ -	\$ -	\$ -	\$ 83,166	
Alpine	33.3325%	\$ 72,767	\$ 10,399	\$ -	\$ -	\$ -	\$ 83,166	
		Allocations by County Totals						
Placer		\$ 72,767	\$ 10,398	\$ 457,426	\$ 447,610	\$ 553,273	\$ 1,541,474	
El Dorado		\$ 72,767	\$ 10,399	\$ 272,980	\$ 267,122	\$ 330,178	\$ 953,446	
Alpine		\$ 72,767	\$ 10,399	\$ 7,378	\$ 7,219	\$ 8,923	\$ 106,686	
Approved by:								
Finance Committee						Check Figure	\$ 3,966,374	

Schedule for Leverage Requirements				
Direct Training Compliance				
Presented September 2014 - Final Budget				
<u>Funding Categories</u>				
		Adult	Dislocated Worker	
		<u>Actual</u>	<u>Actual</u>	Total
Funding Awards PY 2014/2015		\$ 1,114,983	\$ 1,378,183	\$ 2,493,166
Direct Training Requirement*	25.00%	\$ 278,746	\$ 344,546	\$ 623,291
Requirement met via:				
Program Year 2014/2015 WIA Cash	15.00%	\$ 167,247	\$ 206,727	\$ 373,974
Program Year 2014/2015 Planned Leverage	10.00%	\$ 111,499	\$ 137,818	\$ 249,317
<u>Adult & Dislocated Worker Distribution</u>				
15% WIA Cash Award				
Placer	62.00%	\$ 103,693	\$ 128,172	\$ 231,865
El Dorado	37.00%	61,881	76,489	138,370
Alpine	1.00%	1,672	2,067	3,739
10% Leveraged Funds				
Placer	62.00%	\$ 69,129	\$ 85,447	\$ 154,576
El Dorado	37.00%	41,255	50,993	92,248
Alpine	1.00%	1,115	1,378	2,493
Total Required Direct Training (Check Figure)		\$ 278,745	\$ 344,546	\$ 623,291
* <u>Employment Development Department Workforce Services Directive 11-9</u>				
<u>WIA Training Expenditure Requirements as imposed by Senate Bill (SB)734.</u>				

Approved by:
 Finance Committee
 WIB
 Governing Board

**Golden Sierra
Workforce Investment Board**

MEMORANDUM

DATE: September 18, 2014
TO: Finance Committee
FROM: Jason Buckingham, GSJTA Executive Director
SUBJ: DEI Final 14/15 Budget

Resolution Action Item Information

Attached is a Fiscal Year 2014/2015 final budget. The final budget reflects the third year of grant award spending plan.

**Budget Narrative for Disability Employment Initiative
For Fiscal Year 2014/2015**

Schedule 1 Schedule of Funding Sources & Expenditures

Schedule shows in summary planned cash draws and expenditures for FY 2014/2015.
The DEI Grant award period is 10/1/2011 thru 9/30/2014. Portions of award have been extended to 3/30/2015.

Schedule 2 Funding Sources: Detail of New Funding and Actual Carryover

Three funding streams support this grant.
326 & 329 are Wagner Peyser funding.
327 is in the form of WIA - Adult funding.

Schedule 3 Operating Expenditures:

10% of the grant award to support Administration expenditures.
Expenses covered: partial cost of salaries, benefits, and rent.

Program expenditures: Disability Resources Coordinator, Case Manager salary & benefits
Outreach to bring awareness about the services available under the program.
Education for staff along with Client supported activities of WEX and Supportive Services.

Schedule 4 Summary of Subcontracted Services

Schedule presents funding being utilized for contracted services.
El Dorado County awarded from two funding streams, 329 and 327 allowing for case management
participant training and related services.

**Disability Employment Initiative
Budget Summary
For the Fiscal Year Ending 6/30/2015**

L i n e #		<u>Expended Grant Life to Date as of 6/30/2014</u>	% of Total Funding	<u>Fiscal Year 2014/2015 Budget</u>	% of Total Funding
1	Funding Sources:				
2	DEI - Wagner Peyser	\$ 329,933		\$ 54,705	
3	DEI - Workforce Investment Act (WIA)	328,904		5,448	
4	DEI - Flex Funding	100,000		26,708	
5	Total Funding Sources	<u>\$ 758,837</u>		<u>\$ 86,861</u>	
	Expenditures:				
	Operations:				
6	Salaries and Benefits	449,392	59.22%	48,542	55.88%
7	Services and Supplies	60,928	8.03%	5,765	6.64%
8	Total Operating Expenses	<u>\$ 510,320</u>	<u>67.25%</u>	<u>\$ 54,307</u>	<u>62.52%</u>
9	Placer Direct & Intensive Services	\$ 42,243	5.57%	\$ 10,416	
10	El Dorado County	119,413	15.74%	22,138	25.49%
11	Total Contracted Services	<u>161,656</u>	<u>21.30%</u>	<u>32,554</u>	<u>37.48%</u>
12	Second & Third Year Funding	<u>86,861</u>	<u>11.45%</u>	<u>-</u>	<u>0.00%</u>
13	TOTAL EXPENDITURES	<u>\$ 758,837</u>		<u>\$ 86,861</u>	
	Net Income/(Loss)	\$ -		\$ -	

Approved by:
Finance Committee
WIB
Governing Board

Disability Employment Initiative Funding Sources For the Fiscal Year Ending 6/30/15						
					<u>Funding</u>	<u>Remaining</u>
				<u>Total Grant</u>	<u>Expended as of</u>	<u>Grant Awards</u>
				<u>Awarded</u>	<u>6/30/2014</u>	<u>Available 2014/2015</u>
California Disability Employment Initiative						
1		DEI - Wagner Peyser	326	\$ 329,933	\$ 275,228	\$ 54,705
2		DEI - WIA	327	328,904	323,456	5,448
3		DEI - Potential Flex Funding	329	100,000	73,292	26,708
4		Total DEI Allocations		\$ 758,837	\$ 671,976	\$ 86,861

Approved by:
 Finance Committee
 WIB
 Governing Board

Summary of Operating Expenditures					
Disability Employment Initiative					
For the Fiscal Year Ending 6/30/2015					
	<u>Description</u>	<u>Object Level 3</u>	<u>Disability Employment Actual 6/30/2014</u>	<u>Disability Employment Final Budget 6/30/2015</u>	
			<u>Life to Date</u>		
	Active Employee Salaries and Benefits				
1	Salaries and Wages	1002	\$ 294,729	\$ 38,203	
2	P.E.R.S. Retirement	1300	84,697	6,859	
3	F.I.C.A. - Staff - Medicare & UI Benefits	1301	6,589	880	
4	Other Post Employment Benefits	1303	41,870	-	
5	Employee Group Ins.	1310	18,396	1,844	
6	Staff Workers Comp	1315	3,111	756	
7	Total Salaries & Employee Benefits:		\$ 449,392	\$ 48,542	
	Services and Supplies:				
8	Office Supplies	2523	\$ 3,463	\$ -	
9	Postage	2524	50	-	
10	Printing	2511	2,683	1,000	
11	Operating Materials	2534	4,589	-	
12	Miscellaneous Expense	2456	147	-	
13	Rents & Leases - Buildings	2727	17,874	-	
14	Signing & Safety Material	2778	162	-	
15	Small Equipment	2821	3,566	-	
16	Media Services/Outreach/Events	2829	6,322	1,000	
17	Training Staff	2844	6,433	1,500	
18	Staff Mileage	2931	7,429	500	
19	Travel & Transportation	2932	5,564	1,765	
20	Meals/Food Purchases	2964	2,646	-	
21	Total Services & Supplies:		\$ 60,928	\$ 5,765	
22	Golden Sierra WEX	1015/1565	\$ 14,738	\$ 9,050	Schedule 4 B1 & B2
23	Supportive Services	2840	3,870	-	
24	G.S. IR/ITA/OJT Contracts	2841	23,635	1,366	Schedule 4 B3
25	Sub Contracted Services	2555	119,413	22,138	Schedule 4 A1 & A2
26	Final Year Funding for Grant 326,327 & 329	5600	\$ 86,861	\$ -	
27			\$ 248,517	\$ 32,554	
28	TOTAL EXPENDITURES		\$ 758,837	\$ 86,861	

Approved by:
Finance Committee
WIB
Governing Board

Summary of Subcontracted Services					
Disability Employment Initiative					
For the Fiscal Year Ending 6/30/2015					
A	Lines Supported in Schedule 3	Wagner Peysen	WIA - Adult	Flex Funding	Final Budget
1	El Dorado Consortium	\$ -	\$ 2,886	\$ -	\$ 2,886
2	El Dorado Consortium	-	-	19,242	19,242
B	Placer County				
3	Client WEX Training Contracts Rebudgeted	\$ 5,126	\$ -	\$ -	\$ 5,126
4	Client WEX Training Contracts Available	3,824	-	-	3,824
5	Client ITA & OJT Contracts	-	1,366	-	1,366
Total Contracted Services		\$ 8,950	\$ 4,252	\$ 19,242	\$ 32,444

Approved by:
 Finance Committee
 WIB
 Governing Board

**Golden Sierra
Workforce Investment Board**

MEMORANDUM

DATE: September 18, 2014
TO: Finance Committee
FROM: Jason Buckingham, GSJTA Executive Director
SUBJ: Prop 39 14/15 Budget

Resolution Action Item Information

Attached is a Fiscal Year 2014/2015 final budget. The final budget reflects the spending plan for grant award.

**Budgt Narrative for Proposition 39 Contract Award
For Fiscal Year 2014/2015**

Schedule 1 Schedule of Funding Sources & Expenditures

Schedule shows in summary planned expenditures for FY 2014/2015.
The Prop 39 Contract award period is 6/1/2014 thru 12/31/2015.
Plan is to expend all funding in current fiscal year.

Golden Sierra Job Training Agency will coordinate services with Sierra College, CCC & NSBIA.
for the consortium. The goal is to serve 15 participants.

**Approved by:
Finance Committee
WIB
Governing Board**

Proposition 39
 Budget Summary
 For the Fiscal Year Ending 6/30/2015

L i n e #		<u>Fiscal Year</u> <u>2014/2015</u> <u>Budget</u>	% of Total Funding
1	Funding Sources:		
2		\$ 104,675	
	Total Funding Sources	<u>\$ 104,675</u>	
	Expenditures:		
	Operations:		
3	Salaries and Benefits	53,879	51.47%
4	Services and Supplies	11,837	11.31%
5	Total Operating Expenses	<u>\$ 65,716</u>	<u>62.78%</u>
6	Placer Direct & Intensive Services	\$ 38,959	
7	Total Contracted Services	<u>38,959</u>	<u>37.22%</u>
8	Second & Third Year Funding	<u>-</u>	<u>0.00%</u>
9	TOTAL EXPENDITURES	<u>\$ 104,675</u>	
	Net Income/(Loss)	\$ -	

Approved by:
 Finance Committee
 WIB
 Governing Board