

*workforce*CONNECTIONS

**Budget & Finance Committee
Wednesday, February 1, 2012
10:00AM – 11:30AM**

[REVISED]

7251 W. Lake Mead Blvd., Suite 200
Las Vegas, NV 89128

This meeting has been properly noticed and posted in the following locations:

City of North Las Vegas, 2200 Civic Center Dr., North Las Vegas, NV
City of Las Vegas, City Clerk's Office, 400 Stewart Avenue, Las Vegas, NV
Clark County, County Clerk's Office 500 S. Grand Central Parkway, Las Vegas, NV
Esmeralda County Courthouse, 233 Crook Street, Goldfield, NV
Henderson City Hall, 240 Water Street, Henderson, NV
City Hall, Boulder City, 401 California Ave., Boulder City, NV
*workforce*CONNECTIONS, 7251 W. Lake Mead Blvd., Suite 200, Las Vegas, NV
Nevada JobConnect, 3405 S. Maryland Pkwy., Las Vegas, NV
Lincoln County 181 Main Street Courthouse, Pioche, NV
Nye County School District, 484 S. West St., Pahrump, NV
Pahrump Chamber of Commerce, 1302 S. Highway 160, Pahrump, NV

**This Agenda is also available on the *workforce*CONNECTIONS internet website at
www.nvworkforceCONNECTIONS.org.**

COMMENTARY BY THE GENERAL PUBLIC

This Board complies with Nevada's Open Meeting Law, by taking Public Comment at the beginning of the meeting immediately after the Board approves the Agenda and before any other action is taken and again before the adjournment of the meeting." The Board also has discretion to take Public Comment after any item on the agenda, after the item has been discussed by the Board, but before the Board takes action on the item.

Each person participating in Public Comment will be limited to three minutes of comment. If any member of the Board wishes to extend the length of a comment, then the Board member may do so through a majority vote of the Board.

The Board chair has the right to end any Public Comment which: (1) is not related to any matter within the authority of the Board; or (2) is willfully disruptive of the meeting by being irrelevant, repetitious, slanderous, offensive, inflammatory, irrational, making personal attacks, or interfering with the rights of other speakers. ***Members of the public: please comply with the requests of the Board chair and do not be disruptive, otherwise you may be removed.***

Auxiliary aids and services are available upon request to individuals with disabilities by notifying Dianne Tracy, in writing at 7251 W. Lake Mead, #200, Las Vegas, NV 89128; or by calling (702) 638-8750; or by fax (702) 638-8774. The TTY/TDD access number is (800) 326-6868 / Nevada Relay 711. A sign language interpreter may also be made available with twenty-four (24) hour advance notice.

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NOTE: MATTERS IN THIS AGENDA MAY BE TAKEN OUT OF ORDER.

Budget & Finance Committee Members: Councilwoman Gerri Schroder, CHAIR; Hannah Brown; Bill Bruninga; and Debra Reed.

All items listed on this Agenda are for action by the Budget & Finance Committee unless otherwise noted. Action may consist of any of the following: approve, deny, condition, hold or table. Public Hearings may be declared open by the Chairperson, as required for any of the items on this Agenda designated for discussion or possible action or to provide direction and recommendations to workforceCONNECTIONS.

AGENDA

1. Call to order, confirmation of posting and roll call.
2. **ACTION:** Approve the agenda with inclusions of any emergency items and deletion of any items.
3. **FIRST PUBLIC COMMENT SESSION:** Members of the public may now comment on any matter posted on this Agenda, which is before this Board for consideration and action today. Please clearly state and spell your name and state your address for the record. Each public comment will be limited to three (3) minutes.
4. **ACTION:** Approval of the Budget & Finance Committee meeting minutes of Wednesday, January 18, 20121
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13. **INFORMATION:** Current PY2011 Auditing Update.....ORAL
14. **INFORMATION:** Chief Financial Officer & Financial Manager RecruitmentORAL

15. SECOND PUBLIC COMMENT SESSION: Members of the public may now comment on any matter or topic, which is relevant to or within the authority or jurisdiction of the Board. You may comment now even if you commented earlier, however, please do not simply repeat the same comment you previously made. Please clearly state and spell your name and state address for the record. Each comment will be limited to three (3) minutes.

16. Adjournment

workforce CONNECTIONS
BUDGET COMMITTEE
MINUTES

Wednesday, January 18, 2012
7251 W. Lake Mead Blvd., Suite 200 Conference Room
Las Vegas, NV 89128

Members Present

Councilwoman Gerri Schroder, Chair
Hannah Brown, Board of Directors, Chair
Bill Bruninga (via telephone)

Members Absent

Debra Reed

Staff Present

Ardell Galbreth
Carol Turner
Dianne Tracy

Others Present

Peggy Oliver, ISIS Connection
Tom Wilson, Clark County

(It should be noted that not all attendees may be listed above)

Agenda Item 1 - Call to order, confirmation of posting, and roll call.

The meeting was called to order at 10:08 a.m. Staff confirmed the meeting had been properly noted and posted in accordance with the Nevada Open Meeting Law.

Agenda Item 2 - Approval of Agenda with the inclusion of any Emergency Item and deletion of any Items.

Councilwoman Gerri Schroder requested that Agenda Item #5 be deleted from the Agenda.

A motion was made to approve the agenda as amended by Bill Bruninga and seconded by Councilwoman Gerri Schroder. Motion carried.

Agenda Item 3 - FIRST PUBLIC COMMENT SESSION: Members of the public may now comment on any matter posted on this Agenda, which is before this board for consideration and action today. Please clearly state and spell your name and state your address for the record. Each public comment will be limited to three (3) minutes.
None.

Agenda Item 4 - Approval of the Budget & Finance Committee meeting minutes of November 16, 2011.

A motion to approve the meeting minutes of November 16, 2011 as presented was made by Hannah Brown and seconded by Bill Bruninga. Motion carried.

Agenda Item 5 – INFORMATION: Service Provider/Funded Partner Oversight Protocol.

Agenda Item deleted.

Agenda Item 6 – INFORMATION: Budget vs. Actual Finance Report (Workforce Connections Operations).

Ardell reported on the Budget vs. Actual Finance Report that had been approved by the Local Elected Officials (LEOs) and would be presented to the full Board at the end of this month. He noted that on the PY11 WIA Operations Expenses Consolidated Budget there are a few areas requiring attention and WC has the resources to do so with the approval of the Budget Committee.

Agenda Item 7- ACTION: Review and Approve Revised Budget (Workforce Connections Operations).

Ardell reported on the revised PY2011 WIA Formula Budget July 1, 2011 – June 30, 2012 (Revised January 3, 2012). Ardell stated that the Budget has been approved by the LEOs and staff has requested approval by the Budget Committee for recommendation to the Board at its upcoming meeting this month.

Discussion ensued regarding the column marked '\$ Change' and the amounts in the different line items that are to be changed specifically the highest dollar amount to line item 6130 Equipment/Furniture for \$125,000. Ardell stated that the money is already in the budget the line number requires adjustment. Ardell presented narrative backup for each line item and stated that the LEOs had requested a breakdown of specific equipment justification

going forward. Ardell further stated that staff is requesting approval to sure up the line items and provided an additional example noting the last line item 6850 [Strategic Initiatives] for \$588,674.

Carol Turner provided information regarding additional funds that flowed through from the State level in the WIA program and included in the Budget. The Governor was able to take 15% off the top for Governor's Reserve programs and to run DETR. With the new WIA change he [the Governor] can only keep 5%. The additional 10% was approximately \$900,000 in the adult and dislocated workers revision of which 26% is Operations (10% for administration and 16% for programs) and, 74% for service providers. A slight increase overall.

Ardell clarified the Governor's position on the additional 10% discretionary funds. These funds come directly to L.WIB. WC will no longer have the flexibility to be creative and innovative. The 10% WC receives through the Formula funds has to adhere to the WIA criteria and eligibility rules i.e., between the ages of 14-21, economically disadvantaged, failing in school, etc. On the Formula funds the Governor's Reserve of \$75,000 was awarded for incentive based on performance. This is the last year it will be received.

Carol stated the \$75,000 did flow down to the \$588,674 since that is for Workforce Connections operations programs. The Strategic Initiative has two new lines under the service provider in the middle category for budgeting: Adult & Dislocated Worker at \$1,600,000 of carry-forward for special initiatives and Youth at \$1,000,000 budgeted from carry-forward funds for special initiatives to reward those service providers' incentives for Job Placements (creating a model for incentivizing service providers for job placement of participants into employment) on a quarterly basis.

Further discussion ensued and concerns noted by Ms. Brown regarding allocation of funds in the Revised Budget to the Strategic Initiatives, the formula produced, the criteria; and the service provider selection. Additionally, staff will provide backup, zip codes, empirical data and supporting documentation for recommendations.

Councilwoman Schroder requested clarity at the next Board meeting on the role of the LEOs and the role of the Board. Ardell further stated the LEOs have the fiduciary responsibility to approve the budget; the Board accepts the budget and makes policy by directing staff in how the funds should be allocated, what they want, what population they want served; and how to do this in order to obtain performance in the particular group, industry or sector to serve the constituents.

Councilwoman Schroder asked if there were any questions. With no further questions, she stated Agenda Item 7 is to review and approve the Revised Budget as presented with a recommendation from the Budget Committee to the Board for approval. Councilwoman Schroder asked for a motion for approval.

Hannah raised the question to move for approval of the revised budget absent line item 6850. Councilwoman Schroder read the Narrative Backup aloud. "This item was created to utilize and tract strategic projects in support of workforce initiatives with detailed tactics and strategies in response to unanticipated high demand workforce needs."

Ardell stated that if the committee does not agree with what the LEOs (with their fiduciary responsibility) staff would take the Revised Budget back to the LEOs for approval. Councilwoman Schroder expressed concern because the LEOs agreed that this Budget was fine, her motion now would be to reverse that approval with this deletion of line item 6850.

A motion was made to accept the Revised Budget with the deletion of item 6850. Councilwoman Schroder requested a vote. A vote was taken. The vote was 2 in favor. There was no second to the motion. Motion did not pass.

Agenda Item 8– INFORMATION: PY11 Awards and Expenditures.

Carol presented and summarized the Expenditures to the Committee on the PY11 Awards and Expenditures for Adult & Dislocated Workers through December 28, 2011 which included most of the invoices through November.

	Adult Expenditures	DW Expenditures
WIA PY11 Adult & Dislocated Worker Green Sector	57%	43%
WIA PY11 Adult & Dislocated Worker Health Sector	63%	37%
WIA PY11 Adult & Dislocated Worker Rural Services	56%	44%
WIA PY11 Internal Programs and To Be Allocated	0%	0%
Total PY11 Adult & Dislocated Worker	64%	36%
	Youth In-School	Youth Out-Of-School
WIA PY11 Youth General	49%	51%
WIA PY11 Youth Tri County	69%	31%
WIA PY11 Internal Programs and To Be Allocated	100%	0%
Total Youth	57%	43%
WIA PY10/PY11 Governor's Reserve Youth	79.40%	
WIA PY10 Internal Programs Ongoing	26.43%	
Direct Adult & Dislocated Worker Grants	37.13%	

Hannah asked if the PRIDE contract goes out to RFP at the beginning of the year. Ardell stated that the RFP is in the development stage and any input from the Board members would be considered during this development for April/May completion and release.

Ardell spoke on the SESP (State Energy Sector Partnership) grant received a couple years ago for training people on Green and Renewable Energy. The State received \$6,000,000 and of that, WC received \$4,050,000 for Green and Renewable Energy. Additionally, WC is working with the Governor's office on an initiative with DETR and the new Economic Development Department that the Governor has established to serve additional manufacturing in the Green and Renewable Energy in collaboration with DETR that will be presented to the Budget Committee within the next few weeks for approval.

Ardell stated that there are two additional grants: The nursing field; and technicians in the medical field for training from the HRSA solicitation that has a deadline due approximately February 5, 2012.

Agenda Item 9 – INFORMATION: Audit Findings Status Report.

Carol presented the Audit Findings Status Report stating these are Audit Findings from the prior year and staff would expect to see most of these in the current year. This Audit was completed in April and findings addressed in April. From July of last year through April staff has continued some of the same practices. There will not be any significant change in this upcoming Audit, but staff expects to see change in the future years based on the actions taken by staff.

Carol reported that at this time the CFO search has been suspended and staff is focused on the recruiting for the Finance Manager that will bring that additional expertise in the area of GAAP as well as processes and policies. The Finance Manager position is currently filled by MaryAnn Avendano in an Interim capacity.

Agenda Item 10 – INFORMATION: Financial Edge System Implementation Schedule Update.

Carol reported that WC has hired part-time temporary staff to enter data from the prior 6 months. Staff is coding, reconciling, and WC has a consultant from Blackbaud on premise to provide TA on reports, queries, reconciliation and assist in any implementation issues to make this a smooth transition. Dual entry is continuing in QuickBooks with an estimated end date in February to stop the dual entry and go forward.

Agenda Item 11– INFORMATION: Current PY2011 Audit Update.

Carol reported that there is a continuation in addressing all of the findings with action taken on a monthly basis to ensure that each of the service providers is updating their CCR and DUNS numbers. Quarterly reports for the direct grants are an important issue that is being addressed; however, due to turnover, staff is conducting this for the first time as an important task in January with a quarterly report due in the middle of February. The last year audit is on time and expected to be completed January 31, 2012.

Agenda Item 12– INFORMATION: Chief Financial Officer Search Update.

Carol stated that at this time the CFO position has been suspended. MaryAnn Avendano is filling in as Interim Finance Manager and a search remains open for the Finance Manager position with expertise in GAAP.

Agenda Item 13– DISCUSSION and POSSIBLE ACTION: 2012 Budget & Finance Committee meeting schedule.

Discussion ensued regarding the Optional 2012 Budget & Finance Committee meeting schedule to reflect the Budget & Finance Committee meetings to be held on the first Wednesday of each month. This is an effort to have first glance, prior approval, and recommendations before presentation to the LEOs, Executive Committee, and Board meetings. For the record, Councilwoman Schroder read the dates aloud for those who called in for the Budget & Finance Committee meeting. Bill Bruninga stated for the record that he would be unavailable for the April meeting.

A motion to accept the Optional 2012 Budget & Finance Committee meeting schedule as presented was made by Hannah Brown and seconded by Bill Bruninga. Motion carried.

Agenda Item 14 - SECOND PUBLIC COMMENT SESSION: Members of the public may now comment on any matter or topic, which is relevant to or within the authority or jurisdiction of the Board. You may comment now even if you commented earlier; however, please do not simply repeat the same comment you previously made. Please clearly state and spell your name and state address for the record. Each comment will be limited to three (3) minutes.

Peggy Oliver, 3549 Lost Hills Drive, Las Vegas, NV. I just want to make a couple of comments that over the years these reports are improving. They are simpler, nicer, and easy to look at and I have to agree with the Board member about more substantial backup. I have one concern that moving the Budget meeting is a good idea, but will the reports be prepared in time because of the month end closing? Will you be able to generate accurate reports for the Committee?

Carol responded that staff needs a week and a half prior to the meetings to prepare their reports. We might have missed some of the invoices that are due at the end of the month because there were still quite a few outstanding. You would see a little less timeliness, for example the service provider invoices because they have a whole month to process their invoices. We would have to see when we 'freeze the data' versus when do we show the data.

I [Ms. Oliver], thought the deadlines for the service providers for their invoices, and maybe I misunderstood, my goal was to have them in by the 15th of the following month so I thought that was one of the standard rules. I don't understand why the expenditures get strung out. The reporting process when I came on-board was that everything would be in by the 15th and anything over that date would go into the following month.

Carol responded that she knows the contracts state 30 days. Obviously, it is good practice to process invoices in a timely manner because you are using some other type of funds to float the WIA expenditures if you are waiting to bill for 30 days and then it takes about 2-3 weeks for reimbursement. This is approximately 7 weeks later that you are getting reimbursed for expenses incurred in that month.

Agenda Item 15 - Adjournment: The meeting adjourned at 11:12 a.m.

ELECTION OF CHAIR AND VICE CHAIR

Role of the Budget Committee

- Provides guidance to the staff in developing and submitting a comprehensive budget to the Board.
- Reviews financial activities (including incurred debt).
- Reviews and monitors audit reports (internal and external), as well as periodic budget analysis prepared by the Board staff regarding employment and training programmatic and fiscal processes.
- Reviews budget modifications and fiscal financial policy.
- Responsibility to help Board members understand the full financial implications of Board actions and measure the effectiveness of projects and programs in terms of relative value.

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DECEMBER YTD 2011

For the Period : July 1 '2011 through June 30'2012 (Formula WIA)

PY11 WIA Formula Expenses
CONSOLIDATED BUDGET

Line Item Number	BUDGET			ACTUAL EXPENSES			BUDGET AUTHORITY REMAINING			% Of Program Year concluded		50.00%
	Operating Expenses			Program			Admin			Program		
	Admin	Program	Total	Admin	Program	Total	Admin	Program	Total	Admin	Program	
6260	1,048,218	1,784,803	2,833,021	499,812	940,819	1,440,631	548,408	843,884	1,392,292	47.68%	52.71%	50.85%
6265	368,876	624,681	991,557	126,665	252,589	379,254	240,211	372,082	612,303	34.53%	40.43%	38.25%
6550	31,447	53,544	84,991	4,584	12,038	16,622	26,863	41,506	68,369	14.58%	22.48%	19.58%
6100	190,000	0	190,000	145,547	0	145,547	44,453	0	44,453	76.60%	0.00%	76.60%
6120&6125	13,250	0	13,250	2,111	0	2,111	11,139	0	11,139	15.93%	0.00%	15.93%
6130-6139	64,000	136,000	200,000	50,978	111,842	162,820	13,022	24,158	37,180	79.65%	82.24%	81.41%
6130-011	0	250,000	250,000	10,496	32,121	42,617	-10,496	217,878	207,383	0.00%	12.85%	17.05%
6140	1,600	3,400	5,000	0	0	0	1,600	3,400	5,000	0.00%	0.00%	0.00%
6150	20,000	30,000	50,000	3,917	9,976	13,893	16,083	20,024	36,107	19.58%	33.25%	27.79%
6160	4,800	10,200	15,000	1,438	3,199	4,637	3,362	7,601	10,963	29.96%	31.36%	30.91%
6170	6,400	13,600	20,000	3,449	6,487	9,936	2,951	7,113	10,064	53.89%	47.70%	49.68%
6190	14,400	30,600	45,000	1,502	3,319	4,821	12,898	27,281	40,179	10.43%	10.85%	10.71%
6200	4,800	10,200	15,000	875	1,728	2,603	3,925	8,472	12,397	18.24%	16.94%	17.35%
6210	60,000	0	60,000	16,151	0	16,151	43,849	0	43,849	26.92%	0.00%	26.92%
6230	1,600	3,400	5,000	40	107	147	1,560	3,293	4,853	2.50%	3.14%	2.94%
6250	8,000	17,000	25,000	2,915	6,350	9,265	5,085	10,660	15,735	36.43%	37.35%	37.06%
6270	1,600	3,400	5,000	549	1,236	1,785	1,051	2,164	3,215	34.30%	36.35%	35.69%
6280	4,800	10,200	15,000	2,319	4,573	6,891	2,481	5,627	8,109	48.31%	44.83%	45.94%
6285	0	25,000	25,000	0	2,391	2,391	0	22,609	22,609	0.00%	9.57%	9.57%
6290	106,856	227,068	333,924	44,558	89,626	134,184	62,298	137,442	199,740	41.70%	39.47%	40.18%
6300	18,000	34,000	50,000	6,668	12,891	19,559	9,332	21,109	30,441	41.68%	37.91%	39.12%
6305	0	80,000	80,000	0	44,187	44,187	0	35,813	35,813	0.00%	55.23%	55.23%
6306	55,000	0	55,000	11,513	0	11,513	43,488	0	43,488	20.93%	0.00%	20.93%
6310	24,600	45,500	70,000	5,135	10,243	15,378	19,365	35,257	54,622	20.96%	22.51%	21.97%
6320	24,050	40,950	65,000	5,188	12,260	17,448	18,862	28,690	47,552	21.57%	29.94%	26.84%
6440	24,000	51,000	75,000	11,605	23,691	35,296	12,395	27,309	39,704	48.36%	46.45%	47.06%
6500	25,600	54,400	80,000	8,369	17,306	25,674	17,231	37,084	54,326	32.69%	31.81%	32.09%
6700	0	15,000	15,000	0	9,322	9,322	0	5,678	5,678	0.00%	62.14%	62.14%
6720	0	15,000	15,000	0	673	673	0	14,327	14,327	0.00%	4.48%	4.48%
6850	0	588,674	588,674	0	0	0	0	588,674	588,674	0.00%	0.00%	0.00%
Total	2,117,797	4,157,620	6,275,417	966,384	1,608,972	2,575,356	1,151,413	2,548,648	3,700,061	45.63%	38.70%	41.04%



Workforce Connections

EQUIPMENT PURCHASED THROUGH JANUARY 23, 2012

6130 - Equipment Purchase	Date	Name	Memo	Amount
Ops Projects				
WC - Staff Equipment	07/01/2011	DELL	3 MONITORS	765.60
	07/15/2011	WELLS FARGO CREDIT CARD	TOSHIBA	1,230.80
	07/07/2011	APPLE, INC.	10 32 G I-PADS FOR WORKFORCE CONNECTIONS STAFF	7,290.00
	08/05/2011	APPLE, INC.	2 32 G I-PADS FOR WC	1,456.00
	08/26/2011	CDW-G	Belkin 19in WS LCD Rack Console	650.00
	10/04/2011	APPLE, INC.	Marc Book Pro Laptop	1,999.00
	10/31/2011	adobe systems	3 Software packages for MAC and DELL	1,317.20
	12/08/2011	DELL	1 Laptop XPS L511Z	1,784.39
	12/21/2011	DELL	Purchase laptopXPSZ L511Z	1,879.27
	12/28/2011		Deposit	(1,784.39)
Fiscal Software	07/01/2011	JOURNAL ENTRY	Reverse of GJE 1080 -- to accrue DELL purchase of 2 Optiplex 390 plus monitors	(765.60)
	07/01/2011	JOURNAL ENTRY	to accrue June credit card charges	(1,230.80)
	07/08/2011	BLACKBAUD	SOFTWARE PACKAGE -	15,480.00
	09/23/2011	BLACKBAUD	Balance of WebPurchasing and Training services	9,555.00
Data Center Equip	08/09/2011	CDW-G	Sonicwall TZ210-firewall for data center	750.00
	08/27/2011	CDW-G	2 Sonic T2 210 Exp licenses for data center firewall	450.00
	08/29/2011	CDW-G	APC Rack PDU Switch-uninterrupt power switch	1,500.00
	11/01/2011	SWITCH	Purchase air distribution fan	507.36
NV-Trac	08/16/2011	CDW-G	Monitor & Coputer - Kelly Jain	1,495.00
Networking Equipment	08/24/2011	CDW-G	HP E2910 Switch AL - network switch	2,400.00
	08/24/2011	CDW-G	HPE E2910 Switch POE - network switch	3,200.00
	08/25/2011	CDW-G	HP Network Switch 3500Y	2,515.00
	08/26/2011	CDW-G	HP network intercon kit/HP network 10-GBE-SFP for network switches	634.00
	08/30/2011	CDW-G	HP Networking 10GBE + 2P SFP - network switch	1,250.00
Suite 260 Expansion	08/19/2011	AFFILIATED TECHNOLOGY SOLUTIONS, LLC	3 Altigen phones	633.20
	10/24/2011	YACK CONSTRUCTION INC	Remodel Suite 260	13,980.00
	11/02/2011	PROTECTION ONE	Security access reader for suite 260	845.00
	11/04/2011	AFFILIATED TECHNOLOGY SOLUTIONS, LLC	6 Altigen IP705 phones balance of payment	767.50
	11/04/2011	AFFILIATED TECHNOLOGY SOLUTIONS, LLC	Down payment on 6 Altigen telephones	607.50
	11/17/2011	OFFICE DEPOT	6 Conference chairs	1,734.93
	11/21/2011	YACK CONSTRUCTION INC	Remodel suite	2,142.00
	11/28/2011	MACHABEE OFFICE ENVIRONMENTS	Office furniture & equipment for suite 260	26,298.14
	12/01/2011	MACHABEE OFFICE ENVIRONMENTS	Office furniture & equipment for suite 260	511.56
WC Internal Programs	11/23/2011	DELL	Dell latitude #5420 laptop (9)	10,080.00
RFL Grad Advocate Init	12/15/2011	JOURNAL ENTRY	Purchase Dell Latitude E5420	1,128.00
	12/19/2011	VERIZON WIRELESS	4 Cell Phones and holsters	1,209.92
Re-Entry	10/06/2011	CDW-G	Sonicwall	699.00

Workforce Connections

EQUIPMENT PURCHASED THROUGH JANUARY 23, 2012

6130 - Equipment Purchase		Date	Name	Memo	Amount
HRSA		08/05/2011	APPLE, INC.	3 32 G I-PADS FOR HRSA	2,187.00
SESP Equipment		07/12/2011	APPLE, INC.	3 32 G I-PADS FOR SESP	2,187.00
		07/28/2011	DK ZDistribution	DC Powered Air conditioning Unit for Green Truck	89.89
		08/10/2011	WALLPANEL, INC.	Green Truck - Insulation Coating	2,469.00
		08/10/2011	BATTERIES IN A FLASH	16 AGM Batteries for Green Truck	7,920.00
		08/11/2011	WHOLESALE SOLAR INC	Solar panels for Green Truck	3,877.50
		08/15/2011	WHOLESALE SOLAR INC	POWER CENTER FOR TRUCK WITH BREAKERS	3,600.50
		08/18/2011	DESERT BOILERS & CONTROLS	SOLAR POWERED AIR CONDITIONER	21,820.00
		09/09/2011	WALLPANEL, INC.	Ceramic and Pipesulate insulation coating	3,363.25
		09/19/2011	DK ZDistribution	DC Powered Air Conditioning Unit for Green Truck	4,494.73
		12/09/2011	ENERGY CONSERVATORY	2 TSA Tec Trainer Kits	2,272.00
Total 6130 - Equipment Purchase					<u>169,247.45</u>
6139 - Non-Capitalized Equipment					<u>(2,997.58)</u>
TOTAL PURCHASED EQUIPMENT					<u>166,249.87</u>

PROPOSED EQUIPMENT PURCHASES

WC Operations			NETWORK EQUIPMENT		5,000.00
			DESKTOP UPGRADES		15,000.00
			BACKUP SYSTEM HARD DRIVE EXPANSION		5,000.00
			NETWORK SERVER UPGRADES		6,750.13
					<u>200,000.00</u>

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PY2011 WIA Formula Budget
July 1, 2011 - June 30, 2012
(Revised February 1, 2012)

Revenue by Funding Stream	Approved	Revised	\$ Change	Available for LWIB Operations		Service Providers	TOTAL
	Budget PY2011	Budget PY2011		10% Admin	16% Program		
Adult	5,660,975	5,660,975	-	566,098	905,756	4,189,121	5,660,975
Dislocated Worker	6,637,823	6,637,823	-	663,782	1,062,052	4,911,989	6,637,823
Youth	5,760,743	5,760,743	-	576,074	921,719	4,262,950	5,760,743
PY2010 Adult Budget Carry Forward	2,433,862	2,433,862	-	243,386	389,418	1,801,058	2,433,862
PY2010 Dislocated Worker Budget Carry Forward	443,620	443,620	-	44,362	70,979	328,279	443,620
PY2010 Youth Budget Carry Forward	2,905,927	2,905,927	-	290,593	464,948	2,150,386	2,905,927
Other Revenues (Interest)	1,250	1,250	-	-	1,250	-	1,250
Governor's Reserve - Strategic Initiative	75,000	75,000	-	-	75,000	-	75,000
Total Revenue by Funding Stream	\$ 23,919,200	\$ 23,919,200	\$ -	\$ 2,384,295	\$ 3,891,122	\$ 17,643,783	\$ 23,919,200
					\$ 6,275,417		

Notes:

1. PY2011 Revenues include additional DETR funding Adult \$478,408 and Dislocated Worker \$694,623.
2. Carry forward funds have been estimated for PY2010 in the amount of \$5,783,409. These fund estimates will be revised later this year when the A-133 audit is complete.
3. The Department of Labor allows local boards to expend up to 10% of their total allocation for administrative costs. WC also allocates 16% of the total allocation for program management and oversight.
4. WIA funds have a two year life at the local level and an additional year at the state level.

Service Providers/Contractors	Approved	Revised	\$ Change	Service Providers	TOTAL
	Budget PY2011	Budget PY2011			
Adult Services	5,990,179	5,990,179	-	5,136,759	5,136,759
Dislocated Worker Services	5,240,268	5,240,268	-	4,493,688	4,493,688
Youth Services	6,413,336	6,413,336	-	5,413,336	5,413,336
Strategic Initiative - Adult/Dislocated Worker				1,600,000	1,600,000
Strategic Initiative - Youth				1,000,000	1,000,000
Subtotal Service Provider/Contractors	\$ 17,643,783	\$ 17,643,783	\$ -	\$ 17,643,783	\$ 17,643,783

Administrative and Program Operating Expenditures - Board Staff

Expense Category	Approved	Revised	\$ Change	Admin	Program	Total	
	Budget PY2011	Budget PY2011					
6260 Salaries	2,833,021	2,912,731	79,710	1,077,710	1,835,021	2,912,731	
6265 Employee Fringe Benefits	991,557	1,019,456	27,899	377,199	642,257	1,019,456	
6550 Employer Payroll Taxes	84,991	87,382	2,391	32,331	55,051	87,382	
6100 Audit/Accounting Services	190,000	440,000	250,000	440,000	-	440,000	
6120 Bank/Payroll Services	13,250	13,250	-	13,250	-	13,250	
6130 Equipment/Furniture	200,000	200,000	-	64,000	136,000	200,000	
6140 Equipment Repairs	5,000	5,000	-	1,600	3,400	5,000	
6150 Legal Publication/Advertising	50,000	50,000	-	20,000	30,000	50,000	
6160 Dues & Subscriptions	15,000	15,000	-	4,800	10,200	15,000	
6170 Equipment Rental	20,000	20,000	-	6,400	13,600	20,000	
6190 Insurance	45,000	45,000	-	14,400	30,600	45,000	
6200 Janitorial & Maintenance	15,000	15,000	-	4,800	10,200	15,000	
6210 Legal Fees	60,000	60,000	-	60,000	-	60,000	
6230 License & Permits	5,000	5,000	-	1,600	3,400	5,000	
6250 Office Supplies	25,000	25,000	-	8,000	17,000	25,000	
6270 Postage & Delivery	5,000	5,000	-	1,600	3,400	5,000	
6280 Printing & Reproduction	15,000	15,000	-	4,800	10,200	15,000	
6285 Board Support & Travel	25,000	25,000	-	-	25,000	25,000	
6290 Facility Rent/Lease	333,924	333,924	-	108,856	227,068	333,924	
6300 Telephone	50,000	50,000	-	18,000	34,000	50,000	
6305 Program Support Contracts	80,000	80,000	-	-	80,000	80,000	
6306 Admin Support Contracts	55,000	55,000	-	55,000	-	55,000	
6310 Travel - Staff	70,000	70,000	-	24,500	45,500	70,000	
6320 Training & Seminars - Staff	65,000	65,000	-	24,050	40,950	65,000	
6390 Utilities (Included in Rent)	-	-	-	-	-	-	
6440 Systems Communications Support	75,000	75,000	-	24,000	51,000	75,000	
6500 Workforce Development Outreach	80,000	80,000	-	25,600	54,400	80,000	
6700 Youth Program Activities	15,000	15,000	-	-	15,000	15,000	
6720 Adult/DW Program Activities	15,000	15,000	-	-	15,000	15,000	
6130-11 NVTrac - Data Tracking System	250,000	140,000	(110,000)	-	140,000	140,000	
6850 Strategic Initiative	588,674	338,674	(250,000)	-	338,674	338,674	
Subtotal Operating Expenditures	6,275,417	6,275,417	-	2,408,498	3,866,921	6,275,417	
Total Expenditures	23,919,200	23,919,200		2,408,498	3,866,921	17,643,783	23,919,200
Fund Balance	\$ -	\$ -		\$ (24,201)	\$ 24,201	\$ -	\$ (0)

**Workforce Connections
Program Year 2011
WIA Formula Budget Narrative**

Workforce Connections is responsible for providing management and oversight of the Workforce Investment Area's employment and training programs and services. The Board's staff provides direct support to the Workforce Investment Area by carrying out the Board's operations plans. Staff responsibilities include implementing Board policies and establishing techniques and methods to achieve the Board's mission. Staff administers and oversees all internal administrative service provisions, including program administration, management analysis and administration support for the Workforce Investment Board.

Revenues:

Workforce Investment Act (WIA) Program Year PY 2011 revised allotted funds were awarded in the amount of \$18,059,541. Allocated (revised) among the three funding streams: Adult - \$5,660,975; Dislocated Worker-\$6,637,823; and Youth - \$5,760,743.

Due to Congressional change in states WIA formula allocations, an additional 10% of adult and dislocated worker funds were reallocated for distribution to Local Workforce Investment Areas. As such, Workforce Connections received an additional \$478,408 in the adult category and \$694,623 in the dislocated worker category.

Because of Workforce Connections' exceptional program services delivery, all established performance measures were met or exceeded during PY2010. As such, an incentive award of \$75,000 was allocated to Workforce Connections in recognition of outstanding workforce development services oversight and delivery.

The overall funding for the PY 2011 was increased by \$1,385,123 (0.92%), compared to the Program Year 2010 WIA allocation which was \$16,749,418.

Other anticipated funding includes operating carry forward funds from Program Year 2010 WIA allocation of approximate \$5,783,409.

Total budgeted revenues for PY 2011 are \$23,919,200.

Upon closing out service providers' contracts, unexpended funds will be recaptured and carried forward to be included in a revised budget that will be presented for approval later this year.

Expenditures – Service Providers/Contractors/Vendors:

On June 28th, 2011, the board of directors approved the Adult and Dislocated Worker PY2011 contracts. The approved board funding awards were: \$2,475,000 for Green Economy Sector contracts; \$2,475,000 for Healthcare Sector contracts; and \$2,450,000 for incumbent service providers' contracts. The Board of Directors also approved the Youth PY2011 contracts in the amount of \$2,000,000 for Year-Round services and \$250,000 for Youth Tri-County Coalition contracts.

Administrative and Program Operating Expenditures – Board Staff:

The Department of Labor allows local workforce investment boards to expend up to 10% of their total formula funding allocation for administrative services. For programmatic operations and oversight, over the last four years, the board of directors have allocated 16% of the total budget allocation. Such operational and management oversight include but not limited to:

- Providing technical assistance to contracted service providers
- Tracking and monitoring of participating clients and performance outcome
- Program oversight and monitoring of service provider contracts

Note: A number of these expense categories were initially decreased in comparison to the PY2010 budget allocation. Although such budget line decreases were appropriate at the time of recommendation, the economic and job training markets have driven staff to make some adjustments in a few (seven) budget line items. This overall budget line item reductions in the initial approved budget were due to the exhaustion of the American Reinvestment and Recovery Act (ARRA) funding that was received in PY 2009 with a carry forward allocation to the PY 2010.

6260 - Salaries: \$2,912,731 – an increase of \$79,710. Even though capacity has been added in the area Workforce Connections' staffing over the last couple of program years, management anticipates adding a few more positions during this program year in various areas to include but not limited to fiscal, adult and dislocated program staff, and contract administration. The decrease in this budget line item is due to funds remaining from last year's budget caused by a number of unfilled positions throughout the entire program year. A decision was made to hire a full-time employee to develop NVTrac instead of a consultant.

6265 - Employee Fringe Benefits: \$1,019,456 – an increase of \$27,899. Employee benefits include medical, dental and life insurance, as well as other benefits like employer paid Public Employees Retirement System (PERS) contributions. A rate of 35% of the total salaries has typically been used to calculate the fringe benefits. This increase is due to an addition in staff salaries.

- 6550 - Employer Payroll Taxes: \$87,382 – an increase of 2,391.** The employer payroll tax average rate is .03% of the total salaries. As indicated in budget line items 6260 and 6265, this increase is due to an addition in staff salaries and associated benefits.
- 6100 - Audit/Accounting Services: \$440,000 – an increase of \$250,000.** This line item includes the cost of the A-133 audit as well as extended accounting and financial consulting and technical support which were not budgeted in the prior program year. Because of the agency's significant fiscal challenges, this additional increase is due to the anticipation of accounting and auditing consultants to assist staff throughout the program year.
- 6120 Bank/Payroll Services: \$13,250.** This was a prior year (PY2010) decrease of \$4,000; however with a noted U.S. Department of Labor (DOL) finding, an interest bearing account must be established which will be an additional cost of banking operations. This line item is for various banking services which include wire transfers and ACH payments and payroll services provided. We believe actual expenditures for PY2011 will result in more additional costs than those reflected in the previous program year.
- 6130 Equipment/Furniture: \$200,000.** With a classification change in this line item during the previous program year, this line item held steady with no increase in the initial budget allocation. Due to the increased operations requirement, this line item includes the costs for additional equipment/furniture, e.g., computers, servers, furniture, etc., for administrative and programmatic support staff.
- 6140 Equipment Repairs: \$5,000.** This line item is for normal wear and tear or unanticipated equipment repair or breakdowns. There is a decrease on this line due to the actual expenditures for PY2010 being lower than the budgeted amount. We do not anticipate expenditures increasing this program year and have reduced the budget line to reflect a more accurate expectation of expenses based on prior years' history.
- 6150 Legal Publication/Advertising: \$50,000.** This line represented a decrease of \$15,000 in the initial budget allocation; however, with the continued requirement for legal publication, i.e., job postings, Request for Proposals and controlled advertisements, the relented \$15,000 is needed back to sure-up such support activities.
- 6160 Dues and Subscriptions: \$15,000.** This line item serves to establish memberships in trade and technical associations that benefit Workforce Connections' outreach and oversight initiatives, and offers valued key contacts for workforce/economic development and technical information support. The decrease is due to the actual expenditures for PY2010 being lower than the

budgeted amount. We do not anticipate expenditures increasing this program year, and have reduced this budget line to reflect a more accurate expectation of expenses.

- 6170 Equipment Rental: \$20,000.** This line item is allocated for continuing existing leases on copiers and postage meter equipment, and any rental equipment needed in daily operations. The reduction is due to the actual expenditures during PY 2010 being lower than the budgeted amount. We do not anticipate expenditures increasing this program.
- 6190 Insurance: \$45,000.** Allocated costs for Board liability insurance such as workers' compensation, general business liability and Board directors and officers' omission and errors liability. This line also provides insurance for our green training vehicle. This budget line has been reduced to reflect a more accurate expectation of expenses.
- 6200 Janitorial and Maintenance: \$15,000.** This line item is allocated for any janitorial services or repairs needed to Workforce Connections' administration offices. This budget line element also provides funds for repairs to our green training vehicle. We do anticipate an increase in expenditures compared to PY2010.
- 6210 Legal Counsel Fees: \$60,000.** This budget allocation is for legal services in areas such as board and official open meetings preparation, i.e., review of agendas and contract agreements, and review of RFPs and policies. The need for legal services was greatly reduced in PY 2010 compared to PY 2009 due to reduced official meeting notices.
- 6230 License and Permits: \$5,000.** This line item is allocated for software licenses and permits associated with new computers or purchased upgrades for current software.
- 6250 Office Supplies: \$25,000.** This line item is allocated for various office supplies needed for every day operations.
- 6270 Postage and Delivery: \$5,000.** Postage and mail delivery costs include such activities as routine postage, courier delivery service, and Federal Express delivery. Staff's progressive use of electronic mail has led to a reduction in postage and delivery expenditures.

- 6280 Printing and Reproduction: \$15,000.** This item includes local office copier costs on leased copy equipment and other ancillary copying and printing costs associated with Board administration and daily operations. This reduction is a result of reduced RFPs and associated correspondence related to ARRA funding and resources.
- 6285 Board Support and Travel: \$25,000.** This budget allocation is primarily used for Board members' travel to grant, and support business activities tied to WIA requirements. This allocation also includes costs associated with facility costs tied to board and committee meetings. Board member travel was greatly reduced in PY2010 compared to PY2009 and this budget line has been reduced to reflect a more accurate expectation of expenses.
- 6290 Facility Rent/Lease: \$333,924.** The allocation has increased due to Workforce Connections' anticipation of acquiring additional office space for operational staff in support of the Board's capacity building in critical administrative and programmatic functions.
- 6300 Telephone: \$50,000.** This budget item is designated for all activities related to telephone services, i.e., local and long distance phone charges and wireless communication. Due to the increase in staff from the prior years, funds have been added to this budget line in the area of communication support to include wireless connectivity.
- 6305 Program Support Contracts: \$80,000.** This line item was decreased by \$145,000 in the initial budget; however, the cut proved a bit too close and could impede the agency's programmatic progress in supporting awarded contracts and workforce development initiatives in the form of professional agreements and temporary staffing with focus on WIA grant performance and system data support activities.
- 6306 Admin Support Contracts: \$55,000.** This item is for administrative support contracts, including professional agreements and temporary staffing with focus on WIA grant fiscal management and personnel management.
- 6310 Travel (Staff): \$70,000.** Local and out-of-town staff travel for grant related matters such as WIA State and USDOL sponsored training and conferences. This line item also covers travel for staff training on an array of programmatic and fiscal activities, as well as local and rural areas site reviews and monitoring visits to ensure compliance with WIA initiatives and work plans. There is a slight decrease to this line due to a projected reduction in the number of active service providers' contracts.

- 6320 Training and Seminars (Staff): \$65,000.** This item is designated for staff training/seminars for both local and out-of-town locations. For example, financial management, program and systems management and oversight training and seminars/conferences which focus on grant support activities. This increase is primarily due to the implementation of newly installed financial software, newly assigned staff and much needed technical support in the way of training and staff development.
- 6390 Utilities: \$0.** This budget line has been reduced to zero because the cost of utilities is included in the monthly lease agreement.
- 6440 Systems Communications Support: \$75,000.** This allocation is to support systems such as data backup, T-1 lines and web hosting for internal e-mail support. This budget line has been reduced due to wireless communication being moved to the telephone budget line, as well as a reduction in overall revenues.
- 6500 Workforce Development Outreach Initiatives: \$80,000.** The initial budget allocation reduced this line item by \$75,000 which proved to be much to lean for continued job development through business/employer outreach initiative to attract businesses and establish partnerships for workforce development and employer services initiatives.
- 6700 Youth Program Activities: \$15,000 –** This budget line is for youth program activities outside of daily operations such as service provider trainings and various youth conferences and summits.
- 6720 Adult/DW Program Activities: \$15,000 -** This budget line is for adult and dislocated worker program activities outside of daily operations such as service provider trainings and various employability conferences.
- 6130-11 NVTrac - : \$250,000 – a decrease of \$110,000 –** This budget line is for contractual expenditures related to the completion of the NVTrac data tracking system. This system will replace NJCOS which is the current system used to track participant data and serve as a reporting tool. A decision was made to hire a full-time employee to develop NVTrac instead of a consultant.
- 6850 Strategic Initiatives: \$588,674 – New line item –** This item was created to utilize and tract strategic projects in support of workforce initiatives with detailed tactics and strategies in response to unanticipated high demand workforce needs.

workforce CONNECTIONS
Awards and Expenditures
Program Year 2011 Adult/Dislocated Worker Programs
As of January 24, 2012

% of Program Year Completed **50.00%**

WIA PY11 Adult and Dislocated Worker Green Sector

Provider	Contract Award	Adult Expenditures	DW Expenditures	Total Invoiced	% Spent	Remaining Balance
Bridge Counseling Associates	\$ 500,000.00	\$ 85,829.39	\$ 69,921.65	\$ 155,751.04	31.15%	344,248.96 X
GNJ Family Life Center	\$ 600,000.00	\$ 179,146.58	\$ 102,201.72	\$ 281,348.30	46.89%	318,651.70 X
Goodwill of Southern Nevada	\$ 600,000.00	\$ 102,604.14	\$ 48,815.29	\$ 151,419.43	25.24%	448,580.57 X
Latin Chamber Foundation	\$ 600,000.00	\$ 105,078.18	\$ 80,476.26	\$ 185,554.44	30.93%	414,445.56 X
Nevada Partners, Inc	\$ 600,000.00	\$ 160,543.20	\$ 151,348.68	\$ 311,891.88	51.98%	288,108.12 X
So. NV Regional Housing Authority	\$ 175,000.00	\$ 14,058.05	\$ 13,311.85	\$ 27,369.90	15.64%	147,630.10 X
Total	\$ 3,075,000.00	\$ 647,259.54	\$ 466,075.45	\$ 1,113,334.99	36.21%	1,961,665.01

42%

58%

WIA PY11 Adult and Dislocated Worker Health Sector

Provider	Contract Award	Adult Expenditures	DW Expenditures	Total Invoiced	% Spent	Remaining Balance
CCSD - Desert Rose	\$ 500,000.00	\$ 2,719.00	\$ -	\$ 2,719.00	0.54%	497,281.00 X
Foundation for an Independent Tomorrow	\$ 600,000.00	\$ 172,065.54	\$ 178,090.26	\$ 350,155.80	58.36%	249,844.20 X
Latin Chamber Foundation	\$ 600,000.00	\$ 85,501.87	\$ 49,759.94	\$ 135,261.81	22.54%	464,738.19 X
Nevada Hospital Association	\$ 600,000.00	\$ 22,250.42	\$ 144.52	\$ 22,394.94	3.73%	577,605.06 X
Nevada Partners, Inc	\$ 600,000.00	\$ 160,543.20	\$ 151,348.68	\$ 311,891.88	51.98%	288,108.12 X
So. NV Medical Industry Coalition	\$ 600,000.00	\$ 270,134.94	\$ 71,916.53	\$ 342,051.47	57.01%	257,948.53 X
So. NV Regional Housing Authority	\$ 175,000.00	\$ 17,359.14	\$ 25,346.15	\$ 42,705.29	24.40%	132,294.71 X
Total	\$ 3,500,000.00	\$ 713,214.97	\$ 451,259.93	\$ 1,164,474.90	33.27%	2,335,525.10

39%

61%

WIA PY11 Adult and Dislocated Worker Rural Services

Provider	Contract Award	Adult Expenditures	DW Expenditures	Total Invoiced	% Spent	Remaining Balance
Nye Communities Coalition	\$ 750,000.00	\$ 170,554.89	\$ 132,408.13	\$ 302,963.02	40.40%	447,036.98 X
Total	\$ 750,000.00	\$ 170,554.89	\$ 132,408.13	\$ 302,963.02	40.40%	447,036.98

44%

56%

WIA PY11 Internal Programs and To Be Allocated Amounts

Contract	Contract Award	Adult Expenditures	DW Expenditures	Total Invoiced	% Spent	Remaining Balance
Pride	\$ 500,000.00	\$ 314,845.09	\$ -	\$ 314,845.09	62.97%	185,154.91 X
To be allocated	\$ 3,230,447.00	\$ -	\$ -	\$ -	0.00%	3,230,447.00 X
Total	\$ 3,730,447.00	\$ 314,845.09	\$ -	\$ 314,845.09	8.44%	\$ 3,415,601.91
Total PY11 Adult/DW	11,055,447.00	1,049,743.51	1,049,743.51	2,895,618.00	26.19%	8,159,829.00

36%

64%

workforce CONNECTIONS
Awards and Expenditures
Program Year 2011 WIA Formula
As of January 24, 2012

% of Program Year Completed	50.00%
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WIA PY11 Youth General

Provider	Contract Award	Youth In-School Expenditures	Youth Out-Of-School Expenditures	Total Invoiced	% Spent	Remaining Balance
CCSD - Desert Rose	\$ 362,000.00	\$ 3,030.00	-	\$ 3,030.00	0.84%	358,970.00 X
HELP of Southern Nevada	\$ 713,000.00	\$ 85,380.70	\$ 147,476.70	\$ 232,857.40	32.66%	480,142.60 X
Nevada Partners	\$ 500,000.00	\$ 79,569.91	\$ 74,949.97	\$ 154,519.88	30.90%	345,480.12 X
Nye Communities Coalition (Year Round)	\$ 300,000.00	\$ 33,582.91	\$ 18,969.17	\$ 52,552.08	17.52%	247,447.92 X
Nye Communities Coalition (Summer)	\$ 48,514.00	\$ 34,427.16	\$ 14,019.15	\$ 48,446.31	99.86%	67.69 X
So. NV Children First	\$ 125,000.00	\$ 6,467.78	\$ 7,622.98	\$ 14,090.76	11.27%	110,909.24 X
Total	\$ 2,048,514.00	\$ 242,458.46	\$ 263,037.97	\$ 505,496.43	24.68%	1,543,017.57

WIA PY11 Youth Tri County

Provider	Contract Award	Youth In-School Expenditures	Youth Out-Of-School Expenditures	Total Invoiced	% Spent	Remaining Balance
Lincoln County School District (Tri-County)	\$ 100,000.00	\$ 471.80	\$ 6,965.03	\$ 7,436.83	7.44%	92,563.17 X
Nye Communities Coalition (Tri-County)	\$ 150,000.00	\$ 16,274.12	\$ 7,896.08	\$ 24,170.20	16.11%	125,829.80 X
Total	\$ 250,000.00	\$ 16,745.92	\$ 14,861.11	\$ 31,607.03	12.64%	\$ 218,392.97

WIA PY11 Internal Programs and To Be Allocated Amounts

Provider	Contract Award	Youth In-School Expenditures	Youth Out-Of-School Expenditures	Total Invoiced	% Spent	Remaining Balance
Total	\$ 900,000.00	\$ 126,183.31	-	\$ 126,183.31	14.02%	773,816.69 X
Youth Green - TBD	\$ 500,000.00	-	-	-	0.00%	500,000.00
Youth HealthCare - TBD	\$ 500,000.00	-	-	-	0.00%	500,000.00
To be allocated	\$ 4,513,336.00	-	-	-	0.00%	4,513,336.00 X
Total	\$ 6,413,336.00	\$ 126,183.31	\$ -	\$ 126,183.31	1.97%	6,287,152.69
Total Youth	\$ 8,711,850.00	\$ 385,387.69	\$ 277,899.08	\$ 663,286.77	7.61%	8,048,563.23

workforce CONNECTIONS
Awards and Expenditures
As of January 24, 2012

WIA PY10/PY11 Governor's Reserve Youth

Provider	Contract Award	Total Invoiced	% Spent	Remaining Balance
Clark County - Summer Business Institute	\$ 299,028.00	\$ 260,470.92	87.11%	38,557.08
Nevada Public Education Foundation	\$ 645,000.00	\$ 628,199.30	97.40%	16,800.70
Total	\$ 944,028.00	\$ 888,670.22	94.14%	\$ 55,357.78

WIA PY10 Internal Programs Ongoing

Caliente	Contract Award	Total Invoiced	% Spent	Remaining Balance
	\$ 246,206.00	\$ 112,056.74	45.51%	134,149.26
Total	\$ 246,206.00	\$ 112,056.74	45.51%	\$ 134,149.26

Direct A/DW Grants

Provider	Contract Award	Total Invoiced	% Spent	Remaining Balance
Department of Justice - Get Out	\$ 692,096.00	\$ 472,512.53	68.27%	219,583.47
Health Resources and Services Admin. (HRSA)	\$ 140,509.00	\$ 95,643.95	68.07%	44,865.05
Layoff Aversion	\$ 210,000.00	\$ 33,428.01	15.92%	176,571.99
State Energy Sector Partnership (SESP)	\$ 4,050,000.00	\$ 1,331,353.23	32.87%	2,718,646.77
Youth Build PY09 - CCSD - Desert Rose	\$ 161,559.99	\$ 161,559.11	100.00%	0.88
Youth Build PY09 - GNI Family Life Center	\$ 711,000.00	\$ 552,338.93	77.68%	158,661.07
Youth Build PY09 - WC	\$ 227,440.01	\$ 227,440.01	100.00%	-
Youth Build PY11 - CCSD Desert Rose	\$ 158,584.00	\$ -	0.00%	158,584.00
Youth Build PY11 - WC	\$ 941,416.00	\$ 170,033.38	18.06%	771,382.62
Total	\$ 7,292,605.00	\$ 3,044,309.15	41.75%	\$ 4,248,295.85

workforce CONNECTIONS

Audit Findings for PY2009
(Year Ended June 30, 2010)

Monthly Status Report
January 2012

Finding	Type	Description	Target Date	Audit				
				PY2009 ended 6/30/2010 (4/29/2011)	PY2008 ended 6/30/2009 (06/08/2010)	PY2007 ended 5/30/2008 (09/22/2005)	PY2006 ended 5/30/2007 (07/22/2008)	
10-1	Financial Reporting	<p>Lack of Policy and Procedures and GAAP adherence - improved from last year but still lacks effective policy and procedures</p> <p>Status: A schedule of monthly financial reviews was developed and implemented; responsibilities were assigned to staff members; and the Financial Manager has final review and approval. A new financial system will be implemented beginning September 2011. The system will improve the entry and reporting of financial data as well as assist in the implementation of more control and accountability.</p> <p>Action: Sept 2011 - Completed configuration of the new financial system, began staff training, and determine original staff assignments.</p> <p>Action: Nov 2011 - Completed coding of July through October transactions.</p> <p>Action: Dec 2011/Feb 2012 - Begin dual entry of PY 11 data for July through December into the new financial system, review staff assignments and make changes as needed, complete final reconciliation to Quickbooks system and end dual entry.</p> <p>Action: Mar/June 2012 - Revise and finalize policies and procedures that will address the timely handling of transactions, will determine correct backup documentation, and will establish proper controls and reviews. The new CFO will provide the expertise necessary to ensure the final policies meet GAAP.</p> <p>Action: Mar/Apr 2012 - Produce new monthly/quarterly financial status reports.</p>	January 2012 / February 2012	X	X	X	X	
10-2	Financial Reporting	<p>Lack of insufficient skills and knowledge to perform governmental accounting utilizing GAAP - Improved from last year but still needs improvement</p> <p>Status: The new CFO will provide the expertise necessary to provide the skills and knowledge that have been needed. In addition, we are in the process of configuring the new financial system.</p> <p>Action: Aug 2011 - Finalized the job description, including CFO Committee suggestions.</p> <p>Update: Sept 2011 - The job announcement was issued 9/2/2011 for the CFO vacancy. The deadline for applications is 9/30/2011.</p> <p>Action: Oct 2011 - Reviewed applications and scheduled telephone interviews with candidates and CFOs for November 10, 2011.</p> <p>Action: Nov 2011 - Held telephone interview with four CFO candidates.</p> <p>Action: Jan 2012 - Postpone CFO Search until Spring, begin search for new Finance Manager.</p> <p>Action: Feb 2012 - Schedule interviews with all Financial Manager candidates and begin hiring process.</p>	February 2012	X	X	X	X	

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Audit Findings for PY2009
(Year Ended June 30, 2010)

Monthly Status Report
January 2012

Finding	Type	Description	Target Date	Audit:				
				PY2009 ended 6/30/2010 (14/29/2011)	PY2008 ended 6/30/2009 (06/08/2011)	PY2007 ended 6/30/2008 (09/22/2005)	PY2006 ended 5/30/2007	PY2005 ended 5/30/2007 (07/22/2008)
10-3	Federal Grants	SEFA schedules did not agree with supporting records or documentation	October 2011	X	X	X	X	X
		Status: With the assistance of the auditors, the SEFA was updated in April 2011. The SEFA will be finalized for year end when the final invoices are due on August 31. The report is now 100% complete.						
		Action: Sept 2011 - Complete the preliminary PY10 SEFA for the year ending 06/30/2011.						
		Action: Nov 2011 - Finalize PY10 SEFA for the final audit - file to auditors on Dec 2. Action: Feb 2012 - Continue to Update and Reconcile PY11 SEFA to the new FE Financial System.						
		Action: Ongoing - Update and reconcile the PY11 SEFA each month through year end.						
10-4	Federal Grants	Grant funds expended for purposes other than the purpose specified in drawdown.	May 2011	X	X	X	X	X
		Status: The SEFA has been kept up-to-date since April 2011. This results in improved drawdown calculations and reduces discrepancies.						
		Action: Sept 2011 - An ending fund balance worksheet was developed to ensure that balances reflected on the drawdown documents are accurate.						
		Action: Feb 2012 - Continue to update the PY11 SEFA worksheet ensuring that discrepancies between the drawdown requests and the actual expenditures are identified in a timely manner. Action: Ongoing - the SEFA must be kept up-to-date monthly to ensure accuracy.						
10-5	Federal Grants	Funding federal grants in advance - excessive time elapsed between receipt of funds and disbursement of funds	December 2011/ January 2012	X				
		Status: It currently takes DETR one to three weeks to process a drawdown request. Because Workforce Connections does not have cash available to pay expenditures and then request reimbursements, cash management can be very difficult.						
		Action: Aug 2011 - The Deputy Director discussed with DETR the delays in the drawdown review and payment process. WC is now seeing a reduction in the wait time - now one to two weeks on average instead of three. Action: Dec 2011 - Review the split between programs for the operations drawdowns.						
		Action: Jan 2012 - Implemented new working capital balance draw process that allows weekly reimbursement of expenses. Implement program draw percentages based on prior month's cost allocation. Action: Ongoing - The Finance Manager, CFO, and Deputy Director will continue to work with DETR to review the drawdown payment process.						

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Audit Findings for PY2009
(Year Ended June 30, 2010)

Monthly Status Report
January 2012

Finding	Type	Description	Target Date	Audit				
				PY2009 ended 6/30/2010 (4/29/2011)	PY2008 ended 6/30/2009 (06/08/2010)	PY2007 ended 6/30/2008 (09/27/2009)	PY2005 ended 6/30/2007 (07/27/2008)	
		<p>Funding federal grants in advance - excessive time elapsed between receipt of funds and disbursement of funds (continued)</p> <p>Status: The updated monthly SEFA process has corrected the delayed payment processing for subrecipients. After a preliminary review, the drawdowns are requested from DETR. While waiting for payment, the documents are reviewed by program staff for allowable costs and then by finance staff for accuracy of the calculations and account coding.</p> <p>Action: Feb 2012 - Continue to update the PY11 SEFA worksheet as drawdowns occur.</p> <p>Action: Ongoing - continue to review the process to ensure that documents are processed and paid in a timely manner.</p>	August 2011					
10-6	Federal Grants	<p>Request of funds should be complete and accurate - improved from last year but still needs improvement</p> <p>Status: New forms were developed that ensures two fiscal staff reviews of the drawdown calculations and a new spreadsheet was developed to increase the accuracy of the ending balance calculations.</p> <p>Action: Dec 2011 - Sample provider requests to determine the impact of the new form on accuracy and whether program and financial reviews and approvals are taking place.</p> <p>Action: Ongoing - continue to evaluate the drawdown process and make improvements as necessary.</p>	August 2011	X	X	X	X	
10-7	Federal Grants	<p>ARRA - timely reporting of quarterly reports</p> <p>Status: All of the ARRA funds have been expended and there are no more reports due. The June 30, 2011 report was submitted within the 10 day deadline.</p> <p>Action: Aug 2011 - Two ARRA reports were due for June 30, 2011. Both were submitted on time.</p> <p>Action: Oct 2011 - One final ARRA report was submitted on time for the Youthbuild program.</p> <p>Action: Feb 2012 - Compare final ARRA audit reconciliation with quarterly reports and adjust as necessary.</p> <p>Action: Ongoing - ARRA accounts need to be reconciled and the bank account closed.</p>	July 2011	X				
10-8	Federal Grants	<p>Verification of CCR Registration, including DUNS number for sub-recipients - not obtained on sub-awards.</p> <p>Status: A monitoring report was developed that tracks the CCR registration number, expiration date, and the DUNS numbers. This worksheet is updated monthly. This information will be attached to every new contract effective July 2011.</p> <p>Action: Jan 2012 - CCR registrations updated through 1/31/2012.</p> <p>Action: Ongoing - monthly follow-up is needed to ensure all registrations are current.</p>	July 2011	X	X			

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Audit Findings for PY2009
(Year Ended June 30, 2010)

Monthly Status Report
January 2012

Finding	Type	Description	Target Date	Audit				
				PY2009 ended 6/30/2010 (4/29/2011)	PY2008 ended 6/30/2009 (06/08/2010)	PY2007 ended 6/30/2008	PY2006 ended 5/30/2007	
10-9	Federal Grants	<p>Sub-recipients awards did not contain the required information</p> <p>Status: A contract template was developed for July 2011 contracts that ensures all data elements will be collected from each service provider. Regarding the failure to identify ARRA funding, there will be no more ARRA contracts issued since all funds have been expended.</p> <p>Action: Sept 2011 - A contract checklist was developed for PY11 contracts to ensure all data elements are collected. The contracts will be processed this month.</p> <p>Action: Feb 2012 - Review recently executed contracts to ensure new check lists are complete and all data elements are collected.</p> <p>Action: Ongoing - Ensure all future contracts contain data.</p>	July 2011	X	X		X	
10-10	Federal Grants	<p>Monitoring of sub-recipients were not performed</p> <p>Status: The Department of Labor requires annual financial reviews of subrecipients. Our policy will be updated to require an annual review of all recipients. A monitoring spreadsheet has been developed to track all findings from PY10. The outstanding findings are followed up on and payments will be held for those subrecipients with outstanding findings.</p> <p>Action: Aug 2011 - the Board approved the policy change from semi-annual reviews to annual reviews on 8/23/2011.</p> <p>Action: Oct 2011 - Three providers have outstanding monitoring findings. Two providers are scheduled to complete their projects by 10/31/2011 and have been notified that the questionable costs will be unallowable if they are not successful. A third provider has been placed into high risk status and a plan of action has been developed.</p> <p>Action: Nov 2011 - One provider has outstanding monitoring findings and has been notified that the questionable costs are determined to be unallowable and that sanctions are pending. A second provider placed into high risk status in September has decided not to contract with WC for PY2011. Their letter of intent was extended through Jan 2012 to allow transition of clients to the new service provider.</p> <p>Action: Dec 2011 - One provider has been removed from Pink Paper status by submitting late invoices, a quarterly report, and updating their cost allocation model. Three providers received Pink Papers regarding their late October 31 prior year close out documents and one for late invoices.</p> <p>Action: Jan 2012 - One provider has been removed from Pink Paper status by submitting a late closing document. Three providers received Pink Papers regarding their late November 30 invoices.</p> <p>Action: Ongoing - Schedule monitoring visits for PY11 and late invoices.</p>	August 2011	X	X			

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Audit Findings for PY2009
(Year Ended June 30, 2010)

Monthly Status Report
January 2012

Finding	Type	Description	Target Date	Audit				
				PY2009 ended 6/30/2010 (4/29/2011)	PY2008 ended 6/30/2009 (06/08/2010)	PY2007 ended 6/30/2008	PY2006 ended 6/30/2007	
10-11	Federal Grants	<p>Financial reporting of Form ETA 9130 – timely submissions</p> <p>Status: A spreadsheet was developed for monitoring all report due dates and two fiscal staff are required to monitor the spreadsheet to ensure every report is submitted in advance of its deadline.</p> <p>Action: Aug 2011 - One quarterly report was late for the June 30, 2011 reporting period due to a miscommunication regarding the report timeline. In the future, all notice of awards (NOA) will be reviewed for their reporting deadlines by the Financial Manager. The deadlines will be entered on the calendar with reminders to the assigned staff member and the Financial Manager. The Financial Manager will physically review the submitted reports prior to the deadline and update the status on the report tracking worksheet.</p> <p>Action: Nov 2011 - Quarterly direct grant reports are submitted in a timely manner.</p> <p>Action: Jan/Feb 2012 - Quarterly direct grant reports are due on Jan 31 and Feb 14.</p> <p>Action: Ongoing - weekly monitoring must continue to take place to ensure reports meet all deadlines.</p>	July 2011	X				
	Other	<p>Audit not completed by due date (within 9 months).</p> <p>Status: in August, Piercy Bowler was selected for the PY10 audit for the year ending 06/30/2011. The final audit must be complete by March 31, 2012.</p> <p>Action: Nov 2011 - Preliminary field work was rescheduled to begin November 15, 2011.</p> <p>Action: Nov 2011 - A list of schedules and required documentation to be collected prior to the audit was provided by PBTK.</p> <p>Action: Nov 2011 - Discuss with PBTK outstanding requests to ensure the timely completion of the audit.</p> <p>Action: Jan 2012 - Exit interview held Jan 13, 2102.</p> <p>Action: Jan 2012 - Audit scheduled to be completed by Jan 31, 2102.</p> <p>Action: All months - The Finance Manager will track all auditor's requests for data or documentation. Requests will be responded to within two days or email will be sent with projected completion date (Ardell/CFO will be copied on all emails and responses).</p>	March 2012	X	X	X	X	X

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Financial Edge (FE) System Implementation Schedule

Monthly Status Report January 2012

Type	Description	Target Date
Implementation	Configuration of New Financial Edge Software	September 2011
	Status: Continue to work on the configuration and implementation of the new financial system.	
	Action: Sept 2011 - The test environment has been configured and now is available for staff training.	
	Action: Sept 2011 - The Financial Manager completed the configuration of the new financial system.	
Training	Staff Training in the Finance Department	September 2011
	Status: Staff will begin training in a temporary test environment of the new Financial Edge software system.	
	Action: Sept 2011 - The Financial Manager will prepare training plans for each of the staff including deadlines and progress reports.	
	Action: Sept 2011 - Staff will work with online training tools including webinars provided by the vendor.	
	Action: Sept 2011 - Staff will review online user guides and training manual.	
	Action: Sept 2011 - Staff will subscribe to Financial Edge's how-to emails that provide tips and tricks on using their software.	
	Action: Sept 2011 - Staff will practice entry and processing in the test environment of the new system.	
	Action: Oct 2011 - Staff will continue practice during the first week of October in the test environment of the new system.	
Implementation	Begin Startup of Financial Edge Software	January 2012
	Status: Begin the dual entry of documents into the live version of Financial Edge.	
	Action: Oct 2011 - Coding the July Quickbooks entries began in October however input was delayed.	
	Action: Nov 2011 - Coded the Quickbooks entries for August through October, however input entry was delayed.	
	Action: Jan 2012 - Staff input, proof, reconcile to QuickBooks, and then close the month of <u>July</u> in the new system.	

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Financial Edge (FE) System Implementation Schedule

Monthly Status Report

January 2012

Type	Description	Target Date
Implementation	Complete Startup of Financial Edge Software	January 2012 / February 2012
	Status: Complete the dual entry of documents into the live version of Financial Edge.	
	Action: Jan/Feb 2012 - Input, proof, reconcile to QuickBooks the months of <u>August through December</u> in the new system. Develop monthly financial reports.	
	Action: Feb 2012 - End the dual entry of data in QuickBooks.	
Implementation	Implementation of the WebPortal and Web Invoicing Modules	July 2012
	Status: Implement Financial Edge's WebPortal Module that allows for the online requisitioning of supplies and materials.	
	Action: Feb 2012 - The Financial Manager will complete the configuration of the new financial module.	
	Status: Implement the Web Invoicing module that allows online approval routing of employee reimbursements.	
	Action: Feb 2012 - IT will install the new financial module.	
	Action: Jul 2012 - Financial Manager will begin the configuration of the new financial module.	
Implementation	Implementation of PaperSave software	July 2012
	Status: Begin to install and implement the third party PaperSave software that allows Finance staff to scan invoices and document backup.	
	Action: Jul 2012 - Financial Manager will work with third party vendor to configure new module.	
	Action: Jul 2012 - Implementation schedule will be developed.	