

*workforce***CONNECTIONS**

**BOARD
AGENDA**

February 26, 2013

10:00 a.m.

***Culinary Academy of Las Vegas
710 W. Lake Mead Blvd.
Parlors C & D
North Las Vegas, NV 89030***

Voice Stream Link: <http://www.nvworkforceconnections.org/mis/listen.php>

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
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., Ste. 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 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.

As required by Nevada's Open Meeting Law, the (Board, Committee or Council) may only consider items posted on the agenda. Should you wish to speak on any agenda item or comment on any other matter during the Public Comment Session of the agenda; we respectfully request that you observe the following:

1. Please state your name and home address for the record
2. In fairness to others, groups or organizations are requested to designate one spokesperson
3. In the interest of time, please limit your comments to three (3) minutes. You are encouraged to give brief, non-repetitive statements to insure that all relevant information is presented.

It is the intent of the (Board, Committee or Council) to give all citizens an opportunity to be heard.

Welcome to our meeting.

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) hours advance notice.

An Equal Opportunity Employer/Program.

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

Board Members: Hannah Brown, Chair; Valerie Murzl, Vice-Chair; Bill Regenhardt; Commissioner Adam Katschke; Commissioner Butch Borasky; Commissioner Lawrence Weekly; Commissioner Ralph Keyes; Councilman Bob Coffin; Councilwoman Anita Wood; Councilwoman Peggy Leavitt; Councilwoman Gerri Schroder; Dan Gouker; Dan Rose; Dennis Perea; Maggie Arias-Petrel; Mark Edgel; Matt Cecil; Michelle Bize; Sonja Holloway; Vida Chan Lin; William Bruninga; Willie J. Fields

All items listed on this Agenda are for action by the Board 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 Workforce Connections.

AGENDA

1. Call to order, confirmation of posting and roll call
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 - b. Approve Youth Council's recommendation to award Goodwill of Southern Nevada a PY2012 Workforce Transition Services for Foster Care Youth and/or Youth with Disabilities contract in an amount not to exceed \$250,000

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EXECUTIVE DIRECTOR UPDATE ~ Ardell Galbreth

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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 your address for the record. Each comment will be limited to three (3) minutes 148
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16. Adjournment

2. DISCUSSION AND POSSIBLE ACTION: Approve the agenda with inclusions of any emergency items and deletion of any items

3. DISCUSSION AND POSSIBLE ACTION: Observe a moment of silence in recognition of the passing of former longtime Board member Chuck Darling, Sr.

Charles Russell Darling

December 27, 1930 - January 25, 2013

CR or Chuck, as he was known to most, passed on to our Lord on January 25, 2013. He studied business administration at the College of Great Falls (MT) where he was born. There he also met the love of his life, Lois, whom he married in 1952. He spent four years serving in the Navy aboard the Bushnell Subtender.

CR started out as manager of Save-Ur-Self in Great Falls. In 1962 he went to work for Sletten Construction and was almost immediately tapped to go to Las Vegas, helping to establish and run that office and another in Phoenix. He retired from Sletten Construction in 1982, and in 1984 founded Darling Development. He sold Darling Development in 1992 and founded Darcor Construction Co.

Through the years, CR was active in industry and community events. With the Lions Club, they organized and raised money for the Blind Center and the first Burn Center in Southern Nevada at UMC. Along with several others, CR was instrumental in organizing and founding the Southern Nevada Subcontractors Bid Depository. He remained on the board from 1970 to 2001. CR was integral with the Associated General Contractors, helping to establish the Las Vegas Chapter of AGC in 1988. He chaired the UNLV AGC Student Chapter. In 1991 he was awarded "Contractor of the Year" and in 1992 was awarded "Man of the Year" by the UNLV Construction Management Department. He also received the cherished SIR Award, recognizing skill, integrity and responsibility. He was a Life Director with AGC. Active in the Nevada Development Authority, he was a Sustaining Life Member of the NDA.

CR was active in the Las Vegas Chamber of Commerce. He was a 32nd degree Scottish Rite Mason and a member of the Zelzah Shrine. CR was an impartial arbitrator with the American Arbitration Association, hearing construction related cases. Finally, he was appointed by Gov. Kenny Guinn to help head up the Southern Nevada Workforce Investment Board, a very fond pursuit in his later years. He retired in 2010, and for two years, enjoyed his ranch in Arizona.

CR will be greatly missed and leaves a family who deeply loves him. They include his beloved wife of 60 years, Lois; children Kris (Larry) Hanna, Chuck, Michael (Nancy) and Gregory (Sheila); seven grandchildren and four great-grandchildren. Contributions in Chuck's memory may be made to the Trauma Intervention Program (TIP) of Southern Nevada, Three Square of Las Vegas, or Boy Scouts of America, Las Vegas Area Council.



Charles Russell Darling

December 27, 1930 ~ January 25, 2013

4. 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

5. DISCUSSION AND POSSIBLE ACTION: Approve the Board Meeting Minutes of January 22, 2013

workforceCONNECTIONS

**BOARD MEETING
MINUTES**

**January 22, 2013
10:00 a.m.**

**Culinary Academy of Las Vegas
710 W. Lake Mead Blvd.
Parlors C&D
North Las Vegas, NV 89030**

Members Present

Bill Regenhardt	Charles Perry	Councilman Bob Coffin
Councilwoman Peggy Leavitt	Councilwoman Gerri Schroder	Dan Rose
Dennis Perea	Dr. David Lee	Hannah Brown
Maggie Arias-Petrel	Matt Cecil	Michelle Bizé
Valerie Murzl	Sonja Holloway	Vida Chan Lin
William Bruninga (Phone)		

Members Absent

Commissioner Butch Borasky	Commissioner Adam Katschke	Commissioner Lawrence Weekly
Commissioner Ralph Keyes	Councilwoman Anita Wood	Dan Gouker
Mark Edgel	Mujahid Ramadan	Willie J. Fields

Staff Present

Ardell Galbreth, Executive Director	Suzanne Potter	Jim Kostecki
Jaime Cruz	Heather DeSart	Rick Villalobos
Jeannie Kuennen	Clentine January	Carol Turner
Chris Shaw	Tom Dang	Kimberly Colagioia
Janice R. Greer	Madelin Arazoza	Peter Bacigalupi

Others Present

Janice Rael, Nevada Partners, Inc.	Keith Hosannah, DETR/WISS
Vincent Miller, Goodwill	Elizabeth McDaniels, Goodwill
Jennifer Casey, FIT	Anthony Gilyard, FIT
Dr. Tiffany Tyler, Nevada Partners, Inc.	Michael Simmons, GNJ Family Life Center
Helicia Thomas, GNJ Family Life Center	Denise Gee, HELP of Southern Nevada
Elsie Lavonne Lewis, Las Vegas Urban League	Otto Merida, Latin Chamber of Commerce

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

1. **Call to order, confirmation of posting, and roll call**

The meeting was called to order by Chair Hannah Brown at 10:07 a.m. Staff confirmed the meeting had been properly posted in accordance with the Nevada Open Meeting Law. Roll call was taken and a quorum was present.

2. **DISCUSSION AND POSSIBLE ACTION – Approve the agenda with inclusion of any emergency items and deletion of any items**

Ardell Galbreth noted two agenda items to be deleted, item number 10 and item number 15.

A motion was made to approve the agenda with the deletion of items 10 and 15 by Charles Perry and seconded by Vida Chan Lin. Motion carried.

3. FIRST PUBLIC COMMENT SESSION

Jennifer Casey, Foundation for an Independent Tomorrow (FIT): Ms. Casey handed out FIT's Ex-Offender Program Report for January 2013 and Re-Entry Program Demographic, Referral Source and Zip Code Breakdown. Ms. Casey provided an overview of the handouts.

Addressing Councilman Coffin's question, Ms. Casey replied that as of December 31st there has not been any referrals from Salvation Army; however, there have been quite a few in the recent month.

4. DISCUSSION AND POSSIBLE ACTION: Approve the Board Meeting Minutes of November 27, 2012

A motion was made to approve the Board Meeting Minutes of November 27, 2012 as presented by Councilwoman Peggy Leavitt and seconded by Bill Regenhardt. Matt Cecil abstained due to his absence from said meeting. Motion carried.

5. DISCUSSION AND POSSIBLE ACTION: Welcome New Board Member Matt Cecil, Fisher & Phillips, LLP representing the business sector.

Mr. Cecil served as the Board's attorney for three years while employed at Marquis, Aurbach and Coffing. He is now employed at Fisher & Phillips, LLP, and represents employers in various types of litigation and negotiations. Mr. Cecil has a continued interest to work with the Workforce Connections Board because of the good work and positive impact it has on the community. Mr. Cecil commented how impressive it is that so many people are willing to donate their time to do this good work and he wants the opportunity to be a part of it.

Chair Hannah Brown thanked Mr. Cecil and welcomed him aboard.

ADULT & DISLOCATED WORKER UPDATE ~ Valerie Murzl**6. INFORMATION: ADW Meeting Minutes of November 14, 2012****7. DISCUSSION AND POSSIBLE ACTION: Approve Adult & Dislocated Worker Committee's recommendation to fund Las Vegas Clark County Urban League's proposal in the amount of \$150,000 to continue to operate its community resource center in support of local area job seekers. The computer center or resource laboratory will serve as an Affiliate One-Stop Career Center lined to Workforce Connections' Comprehensive One-Stop Career Center with an expected opening in the spring of 2013**

Mr. Galbreth reported this initiative is linked to the One-Stop Career Center as an affiliate site and addressed the importance that Workforce Connections reaches out to all areas of the local workforce investment area to ensure that each individual that needs employment and training assistance receive the services they require. Partnering with the Las Vegas Urban League is an effective way to expand our services.

Elsie Lavonne Lewis, Executive Director - Las Vegas Urban League provided an overview of the proposal for the continuation of funding for the West Las Vegas Public Computer Center.

Ms. Lewis noted that, for the most part, all the centers will be closing; however, the city may reopen their center(s) but not operate them in the same fashion with full time staff and training. The Housing Authority indicated that they will provide internet access at 14 of the centers, but they will be operated without any staff. Ms. Lewis will follow-up with the Board regarding which centers will be closing.

Councilman Coffin commented that ARRA funding was for only three years and this type of program needs ongoing funding. Also, it's important that this Board knows the census count on all the centers to determine the worthiness of the centers in each municipality.

Councilwoman Coffin agreed that the proposal for this center is a good thing and the center is located where it needs to be to effectively serve those most in need.

Ms. Lewis said she can provide the Board information and analytics on the participants at all of the centers including the Senior Centers.

The detailed proposal and budget is provided on page 18 – 19 of the agenda packet.

Following a brief discussion,

A motion was made to approve Adult & Dislocated Worker Committee's recommendation to fund Las Vegas Clark County Urban League's proposal in the amount of \$150,000 to continue to operate its community resource center in support of local area job seekers. The computer center or resource laboratory will serve as an Affiliate One-Stop Career Center lined to Workforce Connections' Comprehensive One-Stop Career Center with an expected opening in the spring of 2013 by Charles Perry and seconded by Dr. David Lee. Matt Cecil abstained due to conflict of interest. Motion carried.

8. **INFORMATION: Sector Council Snapshot – Summary of Sector Council Meetings**

The report is provided on page 21 of the agenda packet.

9. **DISCUSSION AND POSSIBLE ACTION: Approve Adult & Dislocated Worker Committee's Goals, Objectives and Strategies/Action Plan**

Mr. Galbreth provided an overview of the ADW Committee approved goals, objectives and strategies/action plan provided on page 23 – 24 of the agenda.

A motion was made to approve Adult & Dislocated Worker Committee's Goals, Objectives and Strategies/Action Plan by Charles Perry and seconded by Bill Regenhardt. Motion carried.

YOUTH COUNCIL UPDATE ~ Sonja Holloway
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10. *(Agenda Item Deleted)*

11. **DISCUSSION AND POSSIBLE ACTION: Approve Youth Council's Goals, Objectives and Strategies/Action Plan**

Ricardo Villalobos, Youth Department Director, read the Youth Council approved goals, objectives and strategies/action plan provided on page 39 of the agenda packet.

Regarding objective 2.1.2 - Target hardest to serve youth identified by the Southern Nevada Regional Planning Coalition: Councilwoman Schroder, current Chair of the Southern Nevada Regional Planning Coalition stated that they have had many discussions regarding whether or not the Committee on Youth belongs under SNRPC's scope or would it be better served in another agency. Councilwoman Schroder stated that she feels it would be better served under Workforce Connections and eventually may be so.

Mr. Galbreth replied that Workforce Connections would welcome the transformation as it would allow for more partnerships and the opportunity to leverage its resources to serve more youth in the community.

Ms. Murzl asked where the measurements and percentages are for increases in high school education.

Mr. Galbreth replied that there are published performance goals and outcomes required by US Department of Labor and Department of Employment, Training and Rehabilitation that are negotiated each year. As of today, the local workforce investment area is meeting and/or exceeding all performance measures.

A motion was made to approve Youth Council's Goals, Objectives and Strategies/Action Plan as presented by Valerie Murzl and seconded by Vida Chan Lin. Motion carried.

OPERATIONS UPDATE**12. INFORMATION: Budget & Finance Meeting Minutes of November 7, 2012****13. DISCUSSION AND POSSIBLE ACTION: PY2012 WIA Formula Budget July 1, 2012 through June 30, 2013 and PY2012 Budget Narrative**

Jim Kostecki provided an overview of the PY2012 WIA Formula Budget and Narrative.

A motion was made to approve PY2012 Formula Budget July 1, 2012 through June 30, 2013 and Py2012 Budget Narrative by Councilwoman Gerri Schroder and seconded by Bill Regenhardt. Motion carried.

14. REVIEW, DISCUSS AND ACCEPT**a. Budget vs. Actual Finance Report (Workforce Connections' Operations) for the period of July 1, 2012 through June 30, 2013 (Formula WIA)**

Mr. Kostecki presented the Budget vs. Actual Finance Report.

b. PY2011/PY2012 Awards & Expenditures Report – Monthly Update

Mr. Kostecki presented the PY2011/PY2012 Awards & Expenditures Report for ADW/Youth/Direct grants. The report reflects all invoices through November and shows the initial allotments and extensions on separate line items to show actual expenditure percentages so staff can determine whether or not the funded partners are on track with spending. Expenditure plans will be developed for funded partners with low expenditures to ensure all the funds are expended on time.

c. Adult & Dislocated Worker & Youth Funding Plan

Carol Turner presented the ADW & Youth funding plans.

The amount of reserves on the report is incorrect and it should read approximately 2 months of reserve funding for ADW and 2 – 2.5 months for Youth.

Ms. Turner reported that a contract is pending for foster youth/youth with disabilities and recommendations will be made at next month's Youth Council and Board meetings. The amount is \$500,000; however, with the \$1,000,000 recaptured there is a chance that the contract award may increase.

Regarding the foster youth /youth with disabilities agenda item that was stricken from this agenda, Dennis Perea noted that it is imperative for us that we have our negotiations with the Department of Labor on those performance indicators and that it's approved in February.

Mr. Galbreth concurred and stated that the objective of the RFP will not change. Rather, we want to revamp our process for recommending awardees so to ensure that it is clear and transparent to all those that are interested.

Mr. Perea stated that he's a huge fan of this RFP because it will serve hardest to serve youth. In negotiations with DOL on performance measures, the state recommended increased performance measures and DOL increased the state's recommendation by 15%. It was discussed that historical data is not a good indicator of where these performance indicators should sit because we were serving the wrong population. If the state can go back and show that we're serving a harder to serve population perhaps the performance measures can be renegotiated down to something more reasonable. This discussion will take place in March so if the contract is not approved in February it may make it more difficult.

d. Audit Findings Report for Program Year 2010 (Year Ended June 30, 2011)

Mr. Kostecki reported that the audit is going very well from a fiscal standpoint and staff is doing a great job at getting the auditors every single document they requested. Staff anticipates the draft report by end of week or the beginning of next.

There are some compliance issues noted on 11-7 (documentation supporting program participant eligibility shall be complete, accurate, and retained) and it is unknown how it will play out in the audit.

Staff is working on the management discussion and analysis section and the auditors are now putting together the statements and the notes and cleaning up all their audit papers.

e. Workforce Connections' Standing Professional Services Contracts – Monthly Update

Mr. Kostecki presented the professional services contract report.

Mr. Galbreth reported on the CST Contract and amendments for professional services provided by Carol Turner and explained the contract term. The term for Amendment #1 is incorrect on the report; it should read 9/15/11 to 1/31/2013.

Councilman Coffin asked if there would be a greater benefit to hiring Ms. Turner as opposed to keeping her on contract.

Staff confirmed the CST contract has been approved by the state and vetted by this Board.

Mr. Perea reported that the CST contract was thoroughly vetted by the state and the work this Board is getting is extraordinary for the amount of this contract. Also, there is a personal aspect to the contract that we wouldn't want to talk about here; however, the state feels there is certainly a lot of value to this contract.

Councilwoman Schroder requested staff to prepare an analysis to compare the cost difference of hiring for this position versus contracting it out.

A motion was made to accept agenda item 14a - e by Councilwoman Gerri Schroder and seconded by Councilman Bob Coffin. Motion carried.

15. (Agenda item deleted)

16. DISCUSSION AND POSSIBLE ACTION: Approve Budget & Finance Committee's Goals, Objectives and Strategies/Action Plan

Mr. Galbreth provided an overview of Budget & Finance Committee's goals, objectives and strategies/action plan.

A motion was made to approve Budget & Finance Committee's Goals, Objectives and Strategies/Action Plan by Matt Cecil and seconded by Michelle Bize. Motion carried.

17. DISCUSSION AND POSSIBLE ACTION: Approve Executive Committee's Goals, Objectives and Strategies/Action Plan

Mr. Galbreth provided an overview of Executive Committee's goals, objectives and strategies/action plan. Regarding objective 4.2, staff will look at data to determine reasonable percentages for measurement.

A motion was made to approve Executive Committee's Goals, Objectives and Strategies/Action Plan by Bill Regenhardt and seconded by Councilwoman Peggy Leavitt. Motion carried.

18. DISCUSSION AND POSSIBLE ACTION:

- a. Review and discuss consultant, Committees and Youth Council's recommendation to formulate a new mission statement for the Southern Nevada Workforce Investment Area (Workforce Connections)**

Mr. Galbreth presented the proposed mission statement that was approved by the Adult & Dislocated Worker Committee, Budget & Finance Committee, Executive Committee and the Youth Council.

A motion was made to approve the mission statement – “To establish dynamic partnerships with employers and the community to connect employment opportunities, education and job training” – by Valerie Murzl and seconded by Vida Chan Lin. Motion carried.

EXECUTIVE DIRECTOR’S UPDATE

19. **INFORMATION: Workforce Connections’ Organization Chart (Updated)**

Mr. Galbreth presented the organizational chart on page 79 of the agenda packet. The solid lines indicate primary duties and the dotted lines indicate secondary duties that pertain to the sector councils. Staff positions will continue to be evaluated and adjustments will be made as necessary to ensure staff are correctly assigned and have the skills sets required to perform their assigned positions.

20. **INFORMATION: Board Recertification Letter**

Mr. Galbreth presented the Board recertification letter provided on page 80 of the agenda packet. The letter from Governor Sandoval dated December 31, 2012 recertifies the *workforce*CONNECTIONS’ Board from January 31, 2012 through December 31, 2014.

Mr. Galbreth reported southern Nevada is meeting and/or exceeding all performance measures and the clients are being served well; however, there is some concern about individuals who are not being served for various reasons, such as not being able to acquire certain eligibility documents, etc. Therefore, Mr. Galbreth will be seeking training support from an outside consultant from DOL and/or DETR to provide training on effective WIA service delivery. Furthermore, there will be individuals seeking access into the WIA system who will report back processes, services and results they received, which staff will reported back to this Board. Staff will provide defined reports as to how well the clients are being served as well as information on individuals that are not receiving services.

Hannah Brown commented that she appreciates the organizational chart and how Mr. Galbreth has done a wonderful job reducing the number of staff and putting more money out on the streets to serve our clients.

Mr. Perea reported that in the Executive Audit Committee and Board of Examiners the Governor has taken the time to acknowledge the rapid improvement of the Southern Board and complimented the Mr. Galbreth in the last Board meeting for the strides that are being made – it’s not going unnoticed in Carson City.

Valerie Murzl asked if the relocation of Workforce Connections will impede the Board’s ability to reach its goals and how long will the transition take.

Mr. Galbreth replied that staff does not anticipate a long transition and that the transition will enhance our ability to better serve clients because Workforce Connections will be adjacent to the One-Stop Center and staff will be on hand to provide technical assistance as needed.

21. **SECOND PUBLIC COMMENT SESSION**

Janice Rael, Director of Workforce Development, Nevada Partners, Inc.: Mr. Rael distributed NPI’s Youth/ADW program report for the beginning of the third quarter. Mr. Rael reported that NPI has exceeded contract enrollments with 287 new enrollments. Ms. Rael thanked the Board for NPI to deliver services in Nevada.

Helicia Thomas, Chief Operations Officer, GNJ Family Life Center: Ms. Thomas distributed GNJ’s supportive services report for July – December 2012. The report shows transportation and housing assistance as the two most funded supportive services. The report also indicates the number of clients receiving supportive services and the service they’re receiving.

Ms. Thomas reported that GNJ also exceeded the number of negotiated participant enrollments with 284 enrollments to date of which 70% have received employment and 60 have received an OJT. Ms. Thomas

reported that a comprehensive report outlining the demographic and employment/training information will be provided at the next Board meeting.

22. **Board Member Comments**

Michelle Bize commented that the distributing literature during public comment is disruptive and causes her to miss the public comments and asked if there is a way the literature can be distributed beforehand.

Ms. DeSart agreed and stated that providers can leave their handouts at the back table with the agendas.

Councilwoman Schroder suggested that the information be included in the packets or emailed to Board members in advance. Staff concurred.

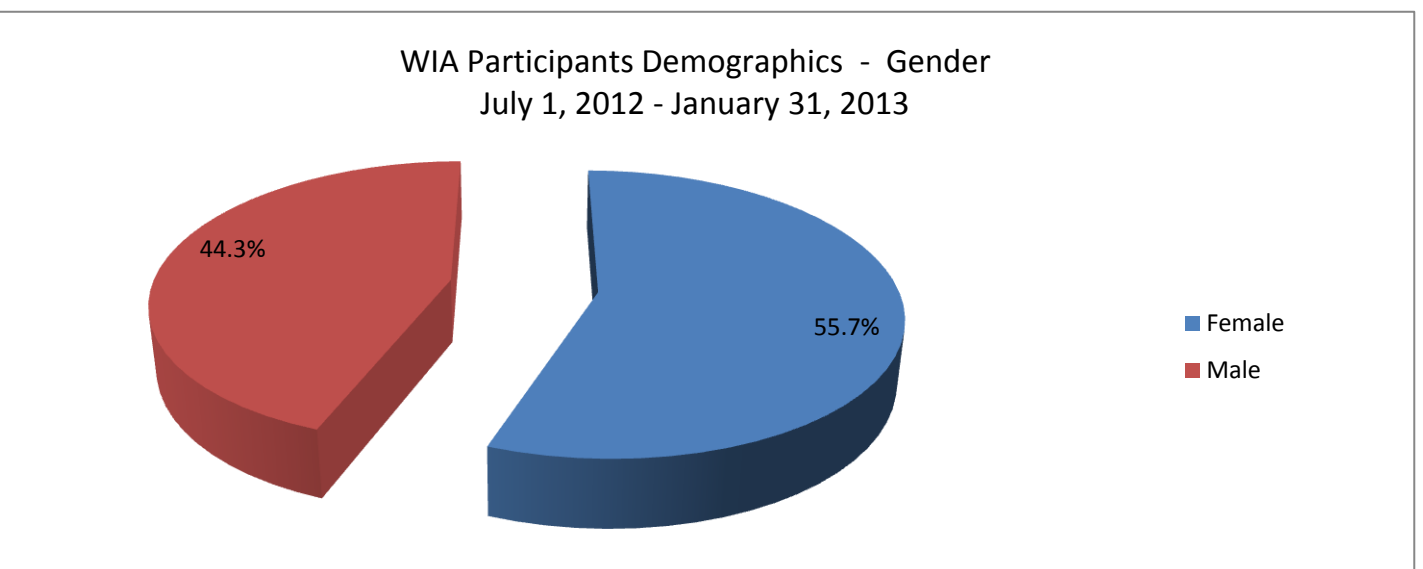
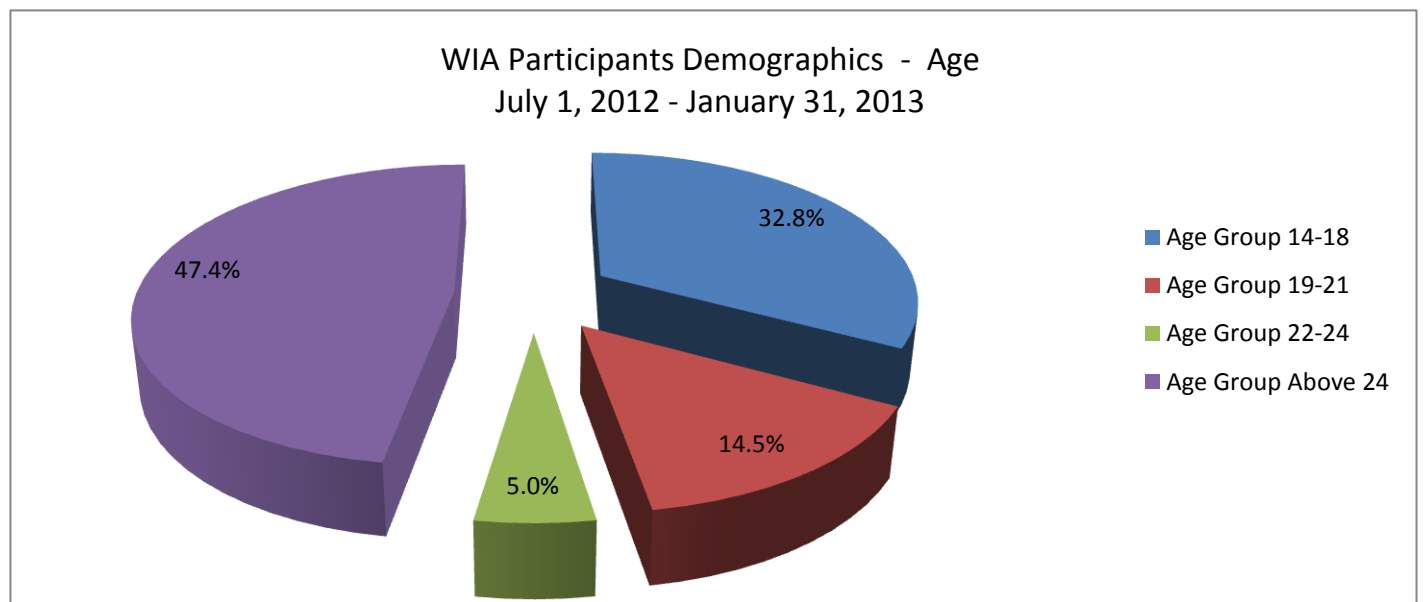
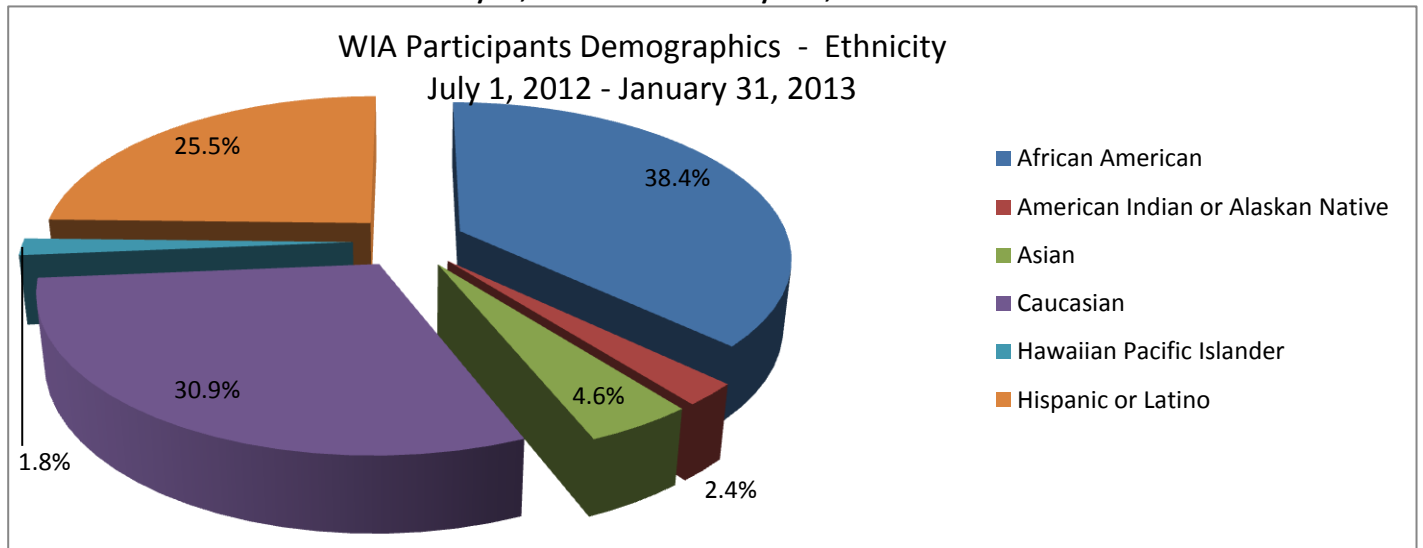
23. **Adjournment**

The meeting adjourned at 11:50 a.m.

ADULT & DISLOCATED WORKER UPDATE ~ Valerie Murzl, Chair

6. INFORMATION: ADW Demographics Report

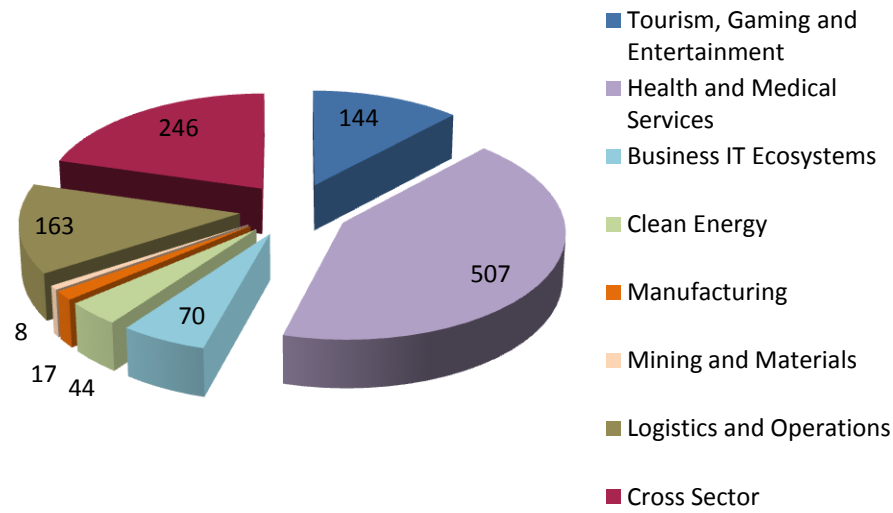
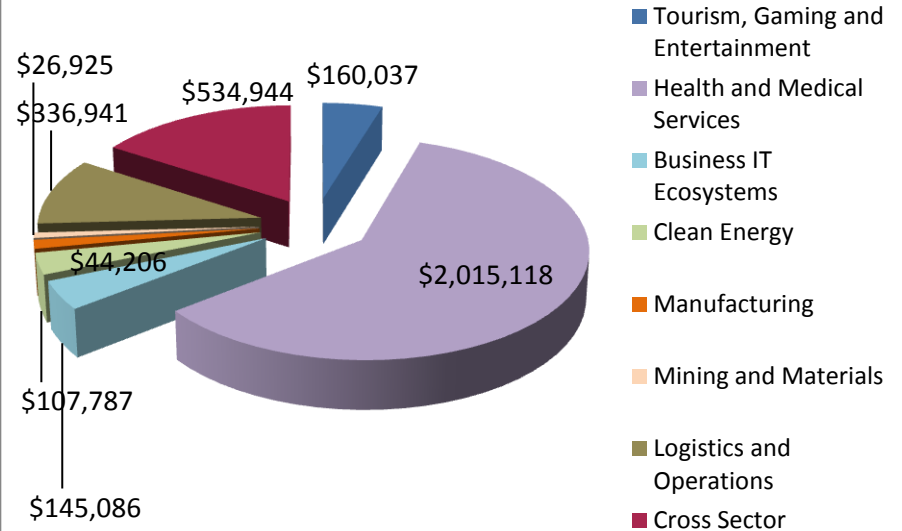
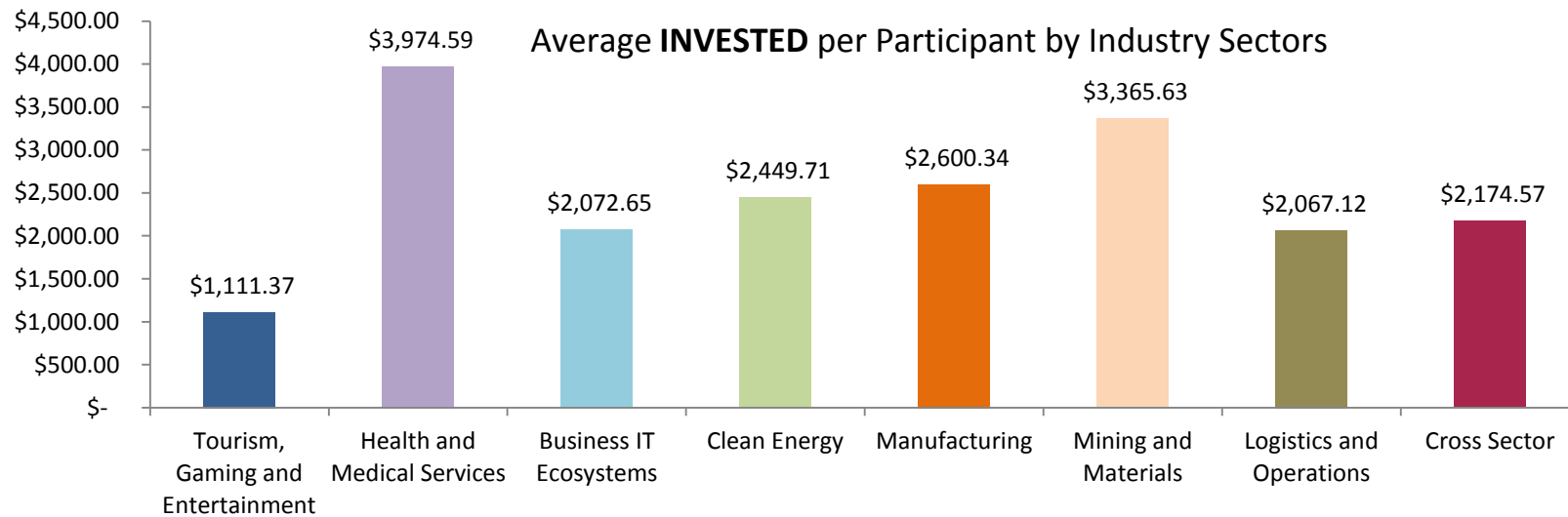
Demographics All WIA Participants Included July 1, 2012 - January 31, 2013



ADULT & DISLOCATED WORKER UPDATE ~ Valerie Murzl, Chair

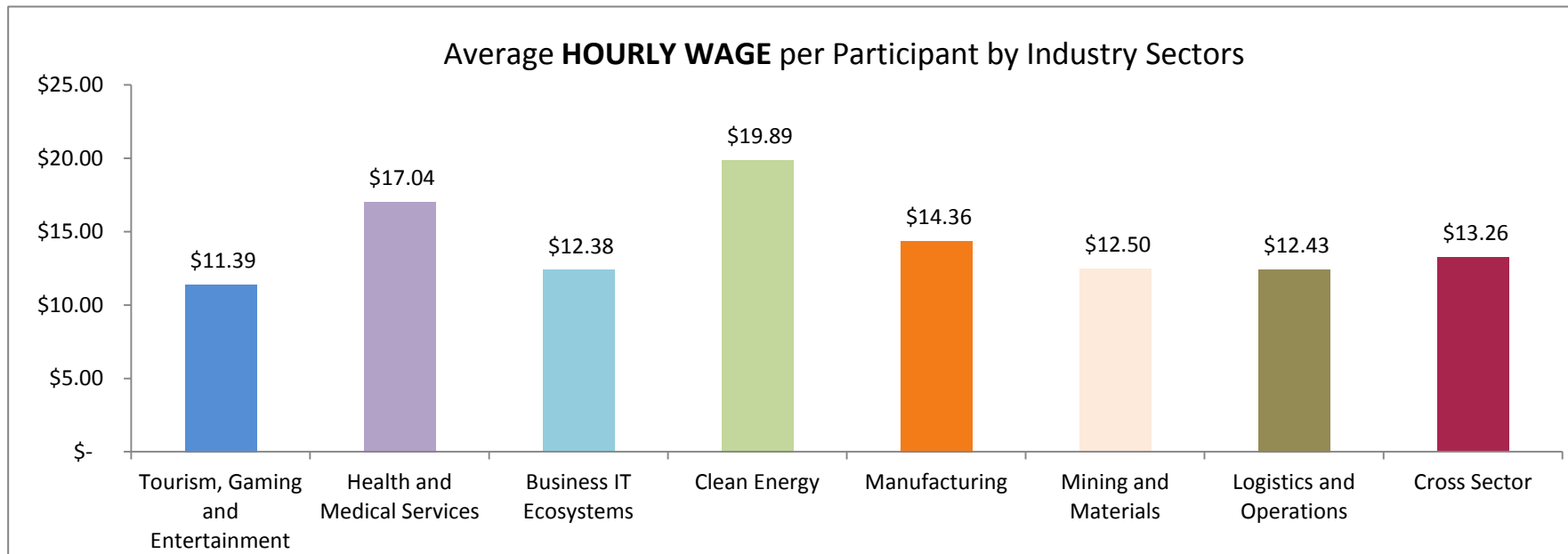
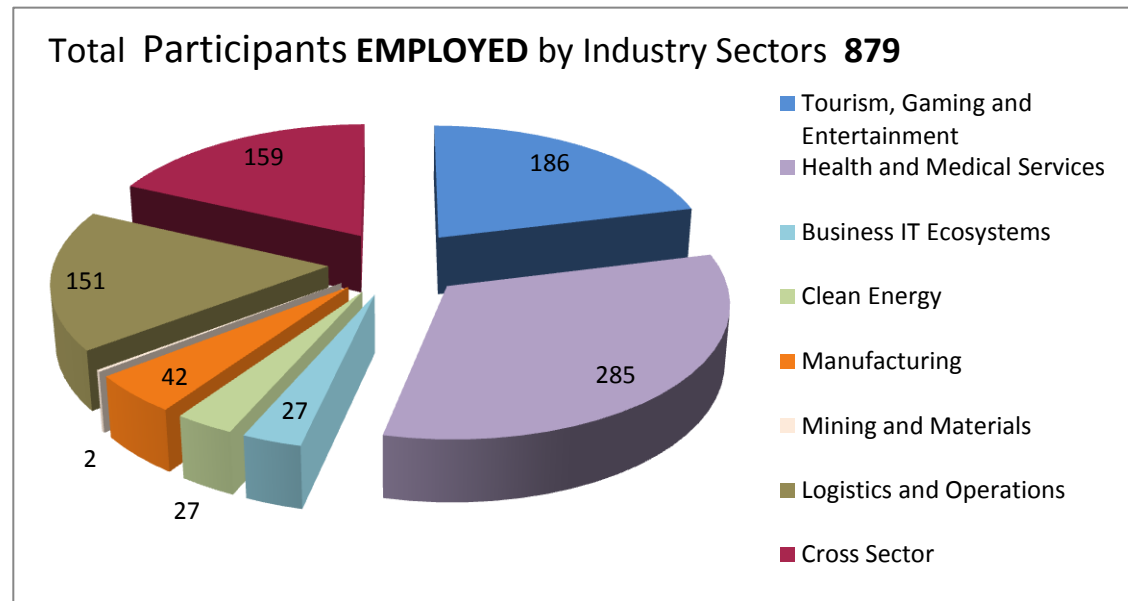
7. INFORMATION: ADW Industry Sector Training and Employment Reports

Adult and Dislocated Workers **TRAINED** by Industry Sectors July 1, 2012 - January 31, 2013

Total Participants **TRAINED** Across All SectorsTotal **INVESTED** by Industry Sectors **\$ 3,371,043**Average **INVESTED** per Participant by Industry Sectors

Source: Workforce CONNECTIONS - NVTrac 1-31-2013

Adult and Dislocated Workers **EMPLOYED** by Industry Sectors July 1, 2012 - January 31, 2013

Source: *Workforce CONNECTIONS* - NVTrac 1-31-2013

YOUTH COUNCIL UPDATE ~ Sonja Holloway, Chiar

8. INFORMATION: Youth Council Meeting Minutes of January 16, 2013

MINUTES
Youth Council Meeting
January 16, 2013
1:00 p.m.

*Workforce***CONNECTIONS**
7251 W. Lake Mead Blvd.
Suite 200 Conference Room
Las Vegas, NV 89128

Members Present

Sonja Holloway, Chair	Lt. Jack Owen
Dan Rose	Vida Chan Lin (Phone)

Members Absent

Willie J. Fields	Stavan Corbett
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Staff Present

Ardell Galbreth	Suzanne Potter	Heather DeSart	Jim Kostecki
Clentine January	Rick Villalobos	Jaime Cruz	Byron Goynes
Madeline Arazoza	Kimberly Colagioia		

Others Present

Sharon Morales, LCCCF	Arneller Mullins, Nevada Partners, Inc.
Noy Thongkhan, Nevada Partners, Inc.	Sharaf Rogers, Nevada Partners, Inc.
Shaqueena Hall, Nevada Partners, Inc.	LaTanya Runnells, Nevada Partners, Inc.
Magann Jordan, Youth Advocate Programs	Chelsea Garvin, Youth Advocate Programs
Keith Hosannah, DETR/WISS	Denise Gee, HELP of Southern Nevada
Stacey Bostwick, SNRHA	Esther Valenzuela, SNRHA
Michael Simmons, GNJ Family Life Center	Dr. Tiffany Tyler, Nevada Partners, Inc.
Anthony Villa, Seminars & Consulting	Javier Gonzalez, Nevada Partners, Inc.
Tristan King, SNRHA	Keyania Moye, Nevada Partners, Inc.
Brian Banks, Nevada Partners, Inc.	Anthony Scott, Latin Chamber of Commerce
Mujahid Ramadan, MR Consulting	

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

1. **Call to order, confirmation of posting and roll call:**

At 1:00 p.m. without a quorum present, staff began reporting on information items beginning with agenda item 7 (see below).

The meeting was called to order at 1:11 p.m. by Chair, Sonja Holloway. Staff confirmed the agenda had been properly noticed and posted in accordance with the Nevada Open Meeting Law; roll call was taken and a quorum was present.

2. **DISCUSSION AND POSSIBLE ACTION: Approve the agenda with inclusion of any emergency items and deletion of any items**

A motion was made to approve the agenda as presented by Dan Rose and seconded by Vida Chan Lin. Motion carried.

3. **FIRST PUBLIC COMMENT SESSION**

LaTayna Runnells – Director of Youth Programs, Nevada Partners, Inc.: Ms. Runnells invited three youth participants, Brian Banks, Keyania Moye and Javier Gonzalez, to discuss their experience as participants of the Nevada Partners Youth Program.

4. **DISCUSSION AND POSSIBLE ACTION: Approve the Youth Council Meeting Minutes of October 10, 2012**

A motion was made to approve the Youth Council Meeting Minutes of October 10, 2012 as presented by Dan Rose and seconded by Lt. Jack Owen. Motion carried.

5. **DISCUSSION AND POSSIBLE ACTION:**

- a. **Review and discuss consultant and staff's recommendation to formulate a new mission statement for the Southern Nevada Workforce Investment Area (Workforce Connections)**

At the November meeting consultant John Chamberlain worked with the Board to help establish a new mission statement for the Southern Nevada Workforce Investment Area (Workforce Connections). The Board, Committees and Youth Council were tasked with vetting the mission. The Adult and Dislocated Worker Committee recommended a slightly revised mission statement, which was approved today by the Budget and Finance Committee. The revised mission statement is presented here today for review and discussion by the Youth Council.

Ardell Galbreth commented that the proposed mission is less convoluted than the current mission and more specific to the Southern Board.

A motion was made to approve the Adult and Dislocated Worker Committee's recommendation for a new mission statement for the Southern Nevada Workforce Investment Area (Workforce Connections) – "To establish dynamic partnerships with employers and the community to connect employment opportunities, education and job training" – by Vida Chan Lin and seconded by Lt. Jack Owen. Motion carried.

- b. **Review and discuss Youth Council's goals, objectives and strategies/action plans to achieve established goals and mission**

Ricardo Villalobos, Youth Department Director presented the Youth Council's goals, objectives and strategies/action plans. Mr. Villalobos noted that these goals provide the staff a clear sense of direction of what needs to be done and what needs to be reported on. Staff will ensure these objectives are fulfilled using these strategies and action plans.

Mr. Villalobos noted that in light of staff's efforts to pursue these goals, staff would appreciate any leads the Youth Council can provide to develop partnerships with education and/or employers; staff will do the leg work to make the connections.

Sonja Holloway stated that she will have a couple of administrative positions open in her office and will be looking to possibly hire a couple of WIA youth.

Lt. Jack Owen noted that there is a mixture of quantitative versus qualitative measures and suggested that there be a component of both attached to each of the goals to better track performance and establish what areas, if any, that need improvement and/or change.

Mr. Villalobos reported that performance measures are reported quarterly on 1) Attainment of Degree/Certificate 2) Literacy/Numeracy Gains and 3) Placement in Employment/Education, providing a quantitative perspective. Also and having the Youth Funded Partners, youth participants and staff share about the impact of the programs provides a qualitative perspective.

Ms. Holloway requested staff to provide a monthly report on youth placed in employment for each youth funded partner.

A motion was made to approve the Youth Council's goals, objectives and strategies/action plans to achieve established goals and mission by Lt. Jack Owen and seconded by Vida Chan Lin. Motion carried.

6. **DISUCSSION AND POSSIBLE ACTION: a. Approve staff's recommendation based on evaluator's scoring order of merit to award Youth Advocate Programs a PY2012 Workforce Transition Services for Foster Care Youth and/or Youth with Disabilities contract in an amount not to exceed \$500,000**

Mr. Villalobos provided a brief overview of the RFP process and timeline.

Bios for the evaluators are provided in the agenda packet. Staff ensured that a broad spectrum of expertise and experience was evident within the group of outside individuals who evaluated the proposals so as to not create any conflict of interest or bias. All evaluators were required to complete and submit a conflict of interest form. Of the nine evaluators, each evaluated two proposals within the week they were allotted in order to meet the timeframe to get the contract awards out timely. Each proposal was evaluated three times. The proposals were ranked by order of merit with Youth Advocate Programs (YAP) scoring the highest with a score of 111.70. Staff is recommending to award YAP \$500,000 to serve at least 150 youth at a cost per of \$3,333.

A motion was made to approve staff's recommendation based on evaluator's scoring order of merit to award Youth Advocate Programs a PY2012 Workforce Transition Services for Foster Care Youth and/or Youth with Disabilities contract in an amount not to exceed \$500,000 by Lt. Jack Owen and seconded by Vida Chan Lin. Motion carried.

7. **INFORMATION: Awards & Expenditures Report – Monthly Update**

Mr. Kostecki provided an overview of the Youth Awards and Expenditures monthly update through November 2012 as provided on page 29 of the agenda packet. Expenditure plans will be enforced for underspent contracts, which will be identified upon receipt of the December invoices by the end of January 2013.

Rick Villalobos provided an explanation of HELP's expenditures specifically regarding the transition of the additional Graduate Advocate Initiative program files.

8. **INFORMATION: Latin Chamber of Commerce Community Foundation GIFT (Green Consortium) Update**

Sharon Morales, Assistant Director – Latin Chamber of Commerce Community Foundation (LCCCCF) and Stacy Bostwick, Southern Nevada Regional Housing Authority (SNRHA) provided a PowerPoint presentation titled Green Initiatives for Tomorrow GIFT Program. The GIFT Program is a consortium to promote youth entry into green sector jobs. The purpose of the program is to help youth navigate Green Career Pathways to ensure that they receive the training they need to attain a career in Nevada's Green Economy. The consortium members include LCCCCF, SNRHA, CCSD Career Technical Education Division, and UNLV Division of Educational Outreach. LCCCCF is the fiscal agent and provides work readiness and employment assistance. The full presentation is provided in the agenda packet.

9. **INFORMATION: Youth Department Director's Report ~ Ricardo Villalobos**

Mr. Villalobos provided a presentation on the WIA Youth Programs. The presentation included the Workforce Connections' mission, the Youth Council's goal, youth performance measures for Southern Nevada, WIA youth eligibility, youth services, partners and a summary of youth programs.

A brief discussion ensued regarding the challenging aspect of youth eligibility requirements, specifically acquiring the extensive list of required eligibility documents from parents/guardians of youth to become WIA eligible.

10. **SECOND PUBLIC COMMENT SESSION:**

Sharon Morales, Latin Chamber of Commerce Community Foundation: Ms. Morales provided an update on their youth programs. LCCCCF was charged to serve 100 participants for the summer component and actually served 101 youth and provided all with a work experience and 91 received summer school credits. For the Out of School program, LCCCCF was charged to serve 160 and have actually served 45 youth to date.

Youth participant, Anthony Scott shared about his experience with LCCCCF's summer program.

Jerrell Roberts and Daniel Topete reported on the challenges, barriers and accomplishments they face as Graduate Advocate Coordinators (GACs). Mr. Roberts is a GAC at Valley and Mojave High School and Mr. Topete services Western and Desert Pines High School.

11. **Youth Council Member Comments**

Dan Rose: The Sheet Metal Local #88 Apprenticeship Program is looking for qualified applicants to earn while you learn a career in the Sheet Metal Industry. Applicants must be at least 18 years of age, possess a high school diploma or G.E.D, birth certificate and have a valid driver's license. More information is available at www.88training.com.

12. **Adjournment**

The meeting adjourned at 2:25 p.m.

YOUTH COUNCIL UPDATE ~ Sonja Holloway, Chair

9. DISCUSSION AND POSSIBLE ACTION:

- a. Approve Youth Council's recommendation to award Olive Crest a PY2012 Workforce Transition Services for Foster Care Youth and/or Youth with Disabilities contract in an amount not to exceed \$250,000
- b. Approve Youth Council's recommendation to award Goodwill of Southern Nevada a PY2012 Workforce Transition Services for Foster Care Youth and/or Youth with Disabilities contract in an amount not to exceed \$250,000



Workforce Transitioning Services for Foster Care Youth &/or Youth with Disabilities RFP PY2012

Youth Council Recommendation

On October 23, 2012, the *workforce*CONNECTIONS (wC) Board approved the staff to publish an RFP to solicit workforce transitioning services for foster care youth and/or youth with disabilities.

In the final procurement process, two (2) youth proposals made the point for consideration. The Youth Council is presenting the following for consideration of funding.

<i>Respondent</i>	<i>Proposed Award</i>	<i># to be Served (no less than)</i>	<i>Cost Per</i>
YOUTH: Goodwill of Southern NV	\$250,000	65	\$3,806
YOUTH: Olive Crest	\$250,000	75	\$3,333
<i>Total Funding</i>	\$500,000	140	

The Youth Council is requesting the Board to approve their recommendation. Upon the approval of the awards, staff will proceed with negotiations that will lead to the establishment of a contract that will be effective March 1, 2013 through June 30, 2014.

Request for Proposals Respondents
PY2012 Foster Care Youth &/or Youth with Disabilities

Applicant	Proposed # to serve	Amount Requested	Cost Per
Community Assistance Programs	100	\$500,000	\$5,000
Goodwill of Southern Nevada	100	\$380,571	\$3,806
Lied Discovery Children's Museum	30	\$122,835	\$4,095
Nevada Partners, Inc.	150	\$499,747	\$3,332
Olive Crest	150-175	\$500,000	\$2857-\$3333
Youth Advocate Programs	150	\$500,000	\$3,333



**Comprehensive Point Summary
PY2012 Foster Care Youth &/or Youth with Disabilities**

	Applicant	Eval. #1	Eval. #2	Eval. #3	Eval. #4	Total Score	Proposed # To Serve	Amount Recommended	Cost Per
1	Goodwill of Southern Nevada	106.00	108.00	102.00	115.00	107.75	65	\$250,000	\$3,806
2	Nevada Partners, Inc	103.00	113.00	92.00	105.00	103.25			
3	Youth Advocate Programs	103.00	90.00	92.00	100.00	96.25			
4	Olive Crest	88.00	90.00	76.00	85.00	84.75	75	\$250,000	\$3,333
5	Discovery Children's Museum	75.00	110.00	51.00	70.00	76.50			
6	Community Assistance Programs	92.00	62.00	75.00	70.00	74.75			
TOTALS:							140	\$500,000.00	



Scoring Rubric for Workforce Transitioning Services for Foster Care Youth and/or Youth with Disabilities Program Proposals

PY 2012

Instructions

Attached is a scoring grid that corresponds with the Request for Proposal sections. The rubrics below and tools embedded in the scoring grid are included to assist you in rating the responses. It is recommended that you read all proposals before scoring them.

RFP Section	Description	Maximum Points
Part 1	Demonstrated Ability	30
Part 2	Proposed Services	35
Part 3	STEM	20
Part 4	Assessment & Evaluation	5
Part 5	Fiscal Plan & Budget	30
	TOTAL	120

PART 1: DEMONSTRATED ABILITY

RFP Section	1	Maximum Points	30
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TO WHAT EXTENT DOES THE PROPOSAL...	SCORE
<ul style="list-style-type: none"> Define the agency's history of serving Foster Youth &/or Youth with Disabilities Provide description of experience in working with and providing services to target population Describe successful performance history in providing services similar in scope and size to those sought by this RFP; including examples of programs currently operated Provide written references of prior funders Describe programs currently in place that are serving targeted population and how many are being served (Foster Youth &/or Youth with Disabilities) 	_____
PART 1 SCORE	_____

PART 2: PROPOSED SERVICES

RFP Section	2	Maximum Points	35
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TO WHAT EXTENT DOES THE PROPOSAL...	SCORE
<ul style="list-style-type: none"> Explain completeness and accuracy in describing services to be provided Describe efficiency and effectiveness of the proposed services in achieving the program objectives Define accessibility and adequacy of proposed services Provide understanding of the complex barriers of foster youth and/or youth with disabilities Provide staff qualifications and adequacy of staffing pattern Define measures of success Ensure number of youth to be served (<i>REQUIRED</i>: At least 70% Out-of-School Youth at least 30% In School Youth) Include estimated Cost per Participant Define Mental, Behavioral, Career Deterrent Services Define Follow-up Services Include Educational Services (e.g., tutoring, study skills, contextual basic skills, post-secondary & occupational 	_____

<p>skills training, dropout prevention and recovery, etc.)</p> <ul style="list-style-type: none"> • Indicate Employment Services (e.g., workshops, contextual basic skills, work experiences, internships, career pathway strategies, etc.) • Identify supportive services (e.g., transportation, housing, childcare, etc.) • Indicate leadership development opportunities (e.g., community service, peer-centered activities, etc.) • Indicate methods by which youth will be introduced and exposed to careers in STEM (Science, Technology, Engineering, Mathematics) • Indicate evidence of collaborative relationships with organizations and agencies serving Foster Youth &/or Youth with Disabilities • Describe recruitment strategy for targeted population • Provide program design that incorporates youth meeting WIA eligibility requirements • Provide program design that requires comprehensive assessments (objective assessment & Individual Service Strategy • Provide program design that requires basic skills assessment tools for youth enrolled (e.g., CASAS, TABE, ABLE, WorkKeys, SPL, BEST) • Provide program design that requires 10 WIA program elements to be incorporated, <i>when applicable</i> (1. Tutoring, study skills, instruction leading to HSD/GED; 2. Alternative secondary school services; 3. Summer employment opportunities; 4. Work experiences; 5. Occupational skills training; 6. Leadership development opportunities; 7. Supportive services; 8. Guidance & counseling; 9. Mentoring; 10. Follow-up services) 	
	<div>PART 2 SCORE</div> <div>_____</div>

PART 3: STEM

RFP Section	3	Maximum Points	20
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TO WHAT EXTENT DOES THE PROPOSAL...	SCORE
<ul style="list-style-type: none"> Include <i>REQUIRED</i> implementation of the “What’s It Mean To Be Green” program Describe with specificity how the additional program design supports the education of youth in STEM (e.g., tutoring in mathematics & science, provide and recruit mentors in STEM fields, encourage participation in summer or out-of-school enrichment activities, alternative educational pathways in STEM, offer support & guidance for transition to 2- or 4-year institution or advanced training) (10 point maximum)	_____
<ul style="list-style-type: none"> Describe with specificity how the additional program design supports career aspirations and placement of youth in STEM occupations (e.g., encouraging youth to see self in STEM jobs, inviting STEM speakers, providing descriptions of STEM jobs, counter STEM stereotypes and assumptions, develop strategies that encourage underrepresented populations to consider STEM careers, organize STEM work experiences/job shadows/internships/summer employment opportunities, provide STEM work readiness activities, utilize STEM career lattice models when developing Individual Service Strategies) (10 point maximum)	_____

PART 3 SCORE

PART 4: ASSESSMENT AND EVALUATION

RFP Section	4	Maximum Points	5
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TO WHAT EXTENT DOES THE PROPOSAL...	
<ul style="list-style-type: none"> Describe an effective, convincing method of evaluation towards the effectiveness of the program Explain the plan for submitting data accurately and timely 	_____
	PART 4 SCORE

PART 5: FISCAL**RFP Section****5****Maximum Points****30****A. BUDGET****Part 5A Maximum Points****20**

TO WHAT EXTENT DOES THE PROPOSAL BUDGET show that ...	
<ul style="list-style-type: none"> The budget details a concise narrative and each line item has a narrative description justifying the charges The requested funding does not exceed \$500,000 and identifies all proposed costs for the 17 month period from February 1, 2013 – June 30, 2014 The allocated costs describe the existing or anticipated methodology that will be used to prorate common shared operating costs among projects The extent to which the respondent can meet performance objectives while minimizing indirect and profit costs 	<hr/>

B. FISCAL PLAN**Part 5B Maximum Points****10**

TO WHAT EXTENT DOES THE PROPOSAL FISCAL PLAN...	
<ul style="list-style-type: none"> Briefly describe the elements of the organization's internal fiscal system and fiscal controls that demonstrate the ability to manage Federal funds. Determine that the fiscal infrastructure of the organization is clearly and concisely described and demonstrates sufficient capacity to manage Federal funds. Describe the experience that fiscal staff employed by the organization have in administering Federal funds. Determine the level of knowledge fiscal staff members of the organization have in administering Federal funds. Describe the organization's process for self-monitoring of financial and budgetary performance and compliance that will ensure effective fiscal quality control. Determine if the organization's internal monitoring and oversight processes are sufficient to ensure compliance with the contract's fiscal requirements. 	<hr/>
	<div>PART 5B SCORE</div> <hr/>

EVALUATION SCORES SUMMARY SHEET

Name of Respondent: _____

RFP Section	Description	Maximum Points	Score
Part 1	Demonstrated Ability	30	
Part 2	Proposed Services	35	
Part 3	STEM	20	
Part 4	Assessment & Evaluation	5	
Part 5	Fiscal Plan & Budget	30	
TOTAL		120	

TOTAL SCORE

Identification Number of Reviewer

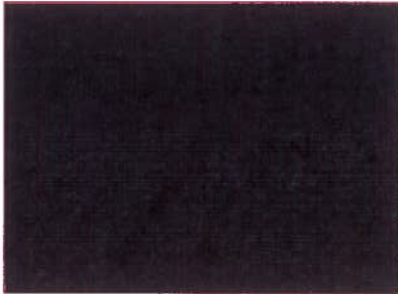
[REDACTED]

[REDACTED] is a native Nevadan who has worked in public service and community development since her graduation from Washington State University with a Masters Degree in Political Science with an emphasis in Public Law in 1998.

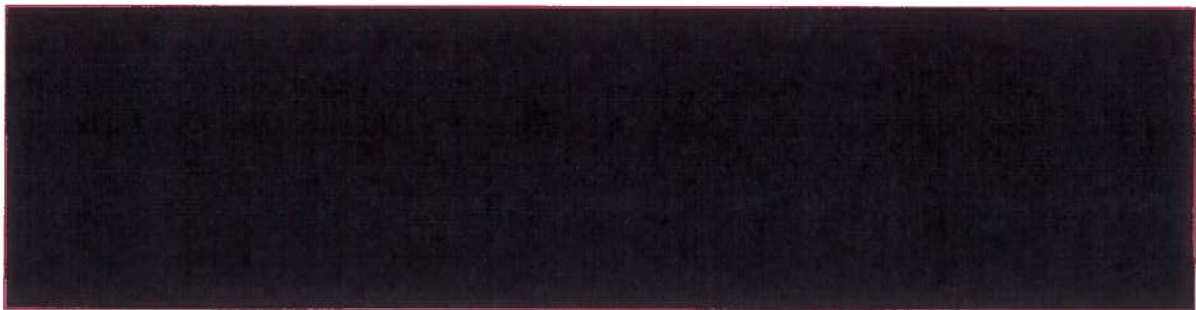
[REDACTED] was also awarded a full Graduate Fellowship with the Women's Research and Education Institute to spend a year in Washington, D.C. working in the United States Senate, and writing her Masters Thesis on Gender and Diversity in Politics and Public Institutions. During the Fellowship year, she worked for Senator Dianne Feinstein from California, drafting legislation, engaging stakeholders to find common ground, resolving issues, building coalitions, writing speeches and researching and advocating for policy positions on a variety of topics, including environmental, privacy, and health issues. As Principal of [REDACTED] [REDACTED] provides strategic organizational and fund development consulting, as well as government and public affairs consulting to a variety of non-profit and governmental agencies and programs. [REDACTED] develops and writes federal, state and private grant funding requests and designs grant evaluation plans for her clients. She also facilitates donor meetings, presentations, and correspondence between clients and community organizations and funders. Over the last 7 years, [REDACTED] has helped her clients raise over \$8 million in grant and program funding.



Prior to retiring in October 2011, I worked at the Department of Employment, Training and Rehabilitation for 15 years. I served as a Grants and Project Analyst for four years under the Job Training Partnership Act. After the implementation of Workforce Investment Act in 1999, I served on the Compliance and Quality Assurance Team in the Workforce Investment Support Services unit of the Employment Security Division. For my last seven years I served as Supervisor to the team responsible for oversight and compliance of WIA and other federal/state funded programs.



██████████ has worked in non-profits his entire career from direct care living with 10 male at-risk youth to ██████████. His past thirty+ years of experience have provided the opportunity to effectively supervise and managed numerous staff; build, develop, and manage an influential Board of Directors; interact with legislators; create efficient operational systems; design and lead fundraising events and activities; interact with stakeholders and potential funders; prepare grants; and provide evaluation and comprehensive data tracking. ██████████ holds a M.A. Degree in Administration of Justice from the University of Missouri. He has served on numerous Boards and government appointed committees and work groups.



[REDACTED]

Professional Bio

With more than two decades of planning and operations management experience, [REDACTED] has developed a keen skill of taking chaos and creating order. [REDACTED] routinely facilitates the development of sleeker, smoother, strategically focused organizations.

From coordinating the daily activities of Nevada's first family to establishing an award winning graphic design firm [REDACTED] applies her skills to deliver programs that exceed expectations. [REDACTED] experience in securing and managing federal and state grant programs coupled with her knowledge of procurement positioned her current appointment. In 2011, she was tapped to implement the legislative intent of Senate Bill 233 establishing Nevada's Office of Grant Procurement, Coordination, and Management.

Prior to her appointment as chief of grant management, [REDACTED] spent ten years with the Nevada Commission on Economic Development (NCED) managing small business development marketing and branding programs such as Made in Nevada—and, developing a solid understanding of the needs of Nevada's small businesses. Her transition into global business development at NCED was a natural progression with her experience in new market development and product rollout for the motion picture sound company, THX.

[REDACTED] holds a Master's degree in business administration with an emphasis in contextual business environments and corporate social responsibility. She is also a certified international business protocol officer. Her undergraduate degree is in English and secondary education.

OPERATIONS UPDATE:

- 10. INFORMATION:** Budget & Finance Committee Meeting Minutes of February 6, 2013

*workforce***CONNECTIONS**
MINUTES

of the meeting of the

BUDGET & FINANCE COMMITTEE

The Budget & Finance Committee held a public meeting on Wednesday, February 6, 2013, beginning at 10:10 a.m. at the following location:

At its principal office at 7251 West Lake Mead Blvd., Suite 200
Conference Room 200, Las Vegas, Nevada

The site was connected by speakerphone and voice stream link. The public was invited to attend at this location.

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

Councilwoman Gerri Schroder, Chair, called the meeting of the Budget & Finance Committee to order. Those present: Councilwoman Gerri Schroder, Chair; Hannah Brown, Vice-Chair; Bill Bruninga (via telephone); Dan Gouker; William Kirby (via telephone); and Vida Chan Lin. Absent: Dennis Perea

Staff confirmed the agenda posted three working days prior to the meeting in accordance with the Nevada Open Meeting Law by posting at four Official Bulletin Boards (locations listed on agenda). Present were various staff members of *workforce***CONNECTIONS** and members of the public were asked to sign in. The sign in sheets are attached to the original minutes as Exhibit A.

2. Discussion and Possible Action: Approval of Agenda with the inclusion of any Emergency Items and deletion of any Items.

A motion to approve the agenda as presented by staff was made by William Kirby and seconded by Dan Gouker. Motion carried.

3. Public Comment (1st period)

Members of the public may now comment on any matter posted on this Agenda, which is before this committee for consideration and action today. Please clearly state and spell your name and your address for the record. Each public comment will be limited to three (3) minutes.

Councilwoman Gerri Schroder-Chair opened the meeting to Public Comment. No members of the public made comment. Councilwoman Gerri Schroder presiding closed the Public Comment Session.

Vida Chan Lin joined the meeting at 10:19am.

4. Discussion and Possible Action: Election of Chair and Vice Chair

A motion to re-elect Councilwoman Gerri Schroder as Chair of the Budget & Finance Committee was made by William Kirby and seconded by Hannah Brown. Motion carried.

A motion to re-elect Hannah Brown as Vice Chair to the Budget & Finance Committee was made by William Kirby and seconded by Dan Gouker. Motion carried. The record will reflect that William Kirby said Aye before Councilwoman Gerri Schroder said opposed and he did vote for Ms. Brown.

5. Discussion and Possible Action: Approval of minutes of the previous Budget & Finance Committee meeting held on January 16, 2013.

A motion to approve the meeting minutes of January 16, 2013 presented by staff was made by Dan Gouker and seconded by William Kirby. Motion carried.

6. Review, Discuss and Accept Report: Program Year 2011 (Year Ended June 30, 2012) – 2012 Audit PBTK

Jim Kostecki provided an overview of the exit conference for the 2012 Audit conducted by Piercy, Bowler, Taylor and Kern on Thursday, January 31, 2013 (Hannah Brown also attended). Turning the attention to page 36 of the audit report, Jim presented the Summary of Auditor's Results broken down into two sections:

Financial Statements	2012	2011
Type of auditors' report issued	Unqualified	Qualified
Internal control over financial reporting	No material weaknesses identified	Yes material weaknesses identified
Noncompliance material to financial statements	No	Yes
Federal Awards	2012	2011
Internal control over major programs		
Material weaknesses identified	No	Yes
Significant deficiencies identified that are not considered to be material weaknesses	Yes – 4 compliance findings	Yes
Type of auditor's report issued on compliance for major programs	Unqualified	Qualified

Ardell stated "Hats off" to both the programmatic and fiscal staff for the exceptional work performed for the audit. He acknowledged that the greatest difference through oversight was a direct result from the Budget & Finance Committee and the leadership of the Workforce Connections Board.

William Kirby read into the record, an excerpt from the Independent Auditor' Report on Financial Statements and Supplementary Information below, and further stated "this says it all".

"In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Organization, as of June 30, 2012, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States."

Hannah concurred that she attended the opening conference that solicited demands from both PBTk and WC staff with promises made from both sides of the table during their negotiations. "Hats off to staff" they have done an outstanding job.

Dan Gouker suggested that at the next Board meeting, Fiscal staff would identify what a Qualified Audit versus Unqualified Audit means for those Board members that might be unaware of the differences between the two words from an Auditors' perspective.

Ardell responded that last year we had eleven findings and this year we have four findings. He further stated that we are willing to concede to one of the four findings and that until WC sees the day when staff can draw down funds directly from the State the one finding will remain a compliance issue.

Councilwoman Schroder stated that it is "refreshing" to see that so many compliance issues indicate 'findings have been corrected' noting they were minor corrections that can be controlled. Councilwoman Schroder read into the record, an excerpt on page 38 of the Audit Report under the Condition/Context:

"Of the 20 requests for grant funds examined, the time elapsed between receipt of drawdowns requests and disbursement of sub recipient reimbursement requests has been inconsistent. From the period of July 2011 through December 2011, the time elapsed was from 1 to 90 days. From the period of January 2012 to June 2012, the time elapsed improved to from one to nine days."

Councilwoman Schroder states, "This is a huge improvement and I commend you (Ardell) and staff". Everyone has worked together, has kept us informed, and transparency provided. Congratulations! Thank you and staff for all of your hard work.

Heather added that the programmatic findings indicated are something WC staff can mitigate and reduce the risk even further in the future, because the findings are based on programs that were previously run internally. The Graduate Advocate Program is no longer with us, the SESP grant sunsets in June of this year, YouthBuild will be on hand with internal controls set in place and signatures gathered for the appropriate documentation.

Dan spoke to the emancipated youth that might not have a parent or guardian available for signature. Heather responded that in those cases, WC addresses this with a parent, guardian or other responsible adult (i.e., school counselor) signature(s).

Bill Bruninga concurred with the Committee members regarding the Audit Report – Congratulations!

A motion to accept the Program Year 2011 (Year Ended June 30, 2012) – 2012 Audit Report from PBTk was made by William Kirby and seconded by Dan Gouker. Motion carried.

6. Review, Discuss, and Accept Reports:

- a. PY2012 WIA Formula Budget July 1, 2012 through June 30, 2013 and PY2012 WIA Budget Narratives – January 2013

Jim Kostecki reported the PY2012 WIA Formula Budget July 1, 2012 through June 30, 2013 and PY2012 WIA Budget Narrative – January 2013 on pages 9-15 of the Agenda. Jim reviewed the Operations and One-Stop Side-by-Side report that is a new item to this reporting function in support of fund expenditures to the new One-Stop Center and WC staff offices.

WC set aside \$1,000,000 for One-Stop Center expenditures. Last month an additional \$679,465 Dislocated Worker funds were received and brought before the Committees/Board and approved for the WC staff relocation costs. The first column of the report is the regular Board Operations Budget, second column is the One-Stop Center Budget, and the third column is the One-Stop System Budget with a Narrative that will coincide with the original budget and potentially created over time. In that center section for the One-Stop Center Budget, funds have been budgeted for 2 months of operating expenses. Jim noted that under the One-Stop System Budget, line item 7085 – Program Support Contracts \$150,000 of the \$190,275 was allocated for the Urban League computer center issued last month and approved by the Board. Additionally, oral interviews are in process with the General Contractors, 3 that made the cut and vetted out this afternoon to select a General Contractor to work with the Architect for the renovation that will encompass the rough number for line item 8500 – Capital – Tenant Improvements, Equipment and Furniture Depreciation of \$816,713. It is anticipated that the One-Stop Center will open May 1, 2013.

Hannah queried what oversight is in place for the Urban League Computer Center. Ardell responded that staff has been in contact with the Urban League whereby WC will be receiving reports monthly from the programmatic side and IT support regarding activities i.e., number of individuals served and services provided. The Computer Center will remain at the Urban League; however, responsibility/accountability will be part of the One-Stop System network.

Dan queried the square footage of the One-Stop Center and whether the infrastructure has been verified to be sound (utilities to the property) and able to support the Center. Jim responded that there will be a complete build-out, the total square footage is 18,000: 10,000 square feet will be WC staff (relocated) and 8,000 square feet will be the One-Stop Center. The Landlord will be financially supporting a portion of the tenant improvements as part of the lease agreement.

- b. Budget vs. Actual Finance Report (Workforce Connections' Operations) for the period July 1, 2012 through June 30, 2013 (Formula WIA)

Jim reported on the Budget vs. Actual Finance Report (Workforce Connections' Operations) for the period July 1, 2012 through June 30, 2013 (Formula WIA) noting that the report is in the "Green".

- c. PY2011/PY2012 Awards & Expenditures - Monthly Update

Jim presented the PY2011/PY2012 Awards and Expenditures for Adult/Dislocated Worker and Youth through December 2012 invoices on pages 17-19 of the agenda packet. Starred lines on the report only reflect expenditures through November 2012. All Contracts have an ending date of June 30, 2013 unless noted. Jim noted a new grant AmeriCorps YouthBuild PY12. AmeriCorps provided WC with an additional \$23,820 that supports a full time Construction Trainer. Through this program, students must complete an additional 100+ hours of community service. This service added to the

300+ hours completed for YouthBuild will provide the student with a direct AmeriCorps incentive of \$1500.

	Adult Expenditures	Dislocated Worker Expenditures	% Spent
WIA PY2011-PY2012 Adult & DW Green Sector	60%	40%	67.54%
WIA PY2011-PY2012 Adult & DW Health Sector	67%	33%	58.59%
WIA PY2011-PY2012 Adult & DW Rural Services	54%	46%	50.26%
WIA PY2012 Adult & DW Re-Entry Services	100%	0%	27.63%
Total PY2011/PY2012 Adult & Dislocated Worker	64%	36%	59.70%
	Youth In-School	Youth Out-Of-School	% Spent
WIA PY2011 Youth General	63%	37%	62.67%
WIA PY2012 Youth General	46%	54%	20.49%
WIA PY2011 Youth Tri County	54%	46%	49.50%
WIA PY2011 Youth Re-Entry Advocate Programs	0%	100%	21.90%
Total PY2011 Youth	55%	45%	36.33%
Direct Grants PY2010/PY2011			% Spent
Direct Adult & DW Grants			82.26%

d. Adult/Dislocated Worker and Youth Funding Plans

Jim presented and identified each line item listed in the Adult/Dislocated Worker and Youth Funding Plan on pages 20 and 21 of the agenda packet. The spreadsheet illustrates (as WC draws funds during the month to expend funds) which funding source is used, which year of funding and ensures WC is on track within the 2-years the dollars are available.

Ardell stated that WC will be bringing additional services to the community by allocating awards to qualified respondents to proposals not awarded during the RFP process and WC will be including additional funds to existing contracts to allow training for additional participants. New contracts would start June 1, 2013; however, funds that are not spent will be recaptured and allocated through contract recommendations to the Committee to fund other services for Adult/Dislocated Workers and Youth. He further stated that the new allocation of funds (approximately \$2,000,000) would come from the State next month. Discussion ensued regarding the spending of funds within a 2-year timeframe and the potential of recaptured unspent funds by the State if 80% or more is not committed.

Pending contract is the Foster Care and Youth with Disabilities that has not yet been awarded.

e. Audit Findings for Program Year 2010 (Year Ended June 30, 2011) – February 2013

Jim reported that there were no updates to the Audit Finding Report; however, he updated the status of the findings based on the Audit Report and stated that the monitoring of the reported areas will continue as a safeguard.

Ardell stated for the record that he quoted 11 findings with four remaining when it should be 10 findings with four remaining.

f. YouthBuild Audit Findings

Jim presented the new report for the YouthBuild 2011 Grant stating that WC responded to the findings in December. The Department of Labor came back requesting additional information on two of the items listed. WC responded and today an email was received stating the Department of Labor has accepted all of the responses pending a new monitoring.

Ardell stated that item #01 (indicated in red on the report) the grantee's record retention and access policy had been posted/published on the website effective today. The target date of the item will reflect green in the next report.

A motion to accept the reports as presented by staff was made by William Kirby and seconded by Dan Gouker. Motion carried.

8. Public Comment and Discussion (2nd period)

Members of the public may now comment on any matter or topic, which is relevant to or within the authority or jurisdiction of the Committee. 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 address for the record. Each comment will be limited to three (3) minutes.

Councilwoman Gerri Schroder-Chair opened the meeting to Public Comment. No members of the public made comment. Councilwoman Gerri Schroder presiding closed public Comment Session.

Ardell Galbreth, Executive Director, Workforce Connections noted that the Chief Financial Officers of the jurisdictions played a major role in the oversight and technical assistance regarding the audit, monitoring, and the reviews WC has received. He extended a public thank you and appreciation to those individuals associated with the CFO Committee (Boulder City, City of Henderson, City of Las Vegas, City of North Las Vegas, and Clark County) and looks forward to a continued partnership. Councilwoman Gerri Schroder concurred.

Jim Kostecki, Finance Manager, Workforce Connections extended thanks to his financial staff: MaryAnn Avendano, Faith Cannella, Jim Valade, Melodye Stok, Lisa Zamora and anyone else who helped out on the Audit. He further thanked PBTk who made efforts to make the audit work smoothly.

9. Adjournment unanimously approved at 11:10 a.m.

OPERATIONS UPDATE:

- 11. REVIEW, DISCUSS AND ACCEPT:** PBTK Audit – Program Year 2011 (Year Ended June 30, 2012)

P B T K
PIERCY BOWLER
TAYLOR & KERN
Certified Public Accountants
Business Advisors

Annual Financial Report

workforce **CONNECTIONS**

July 1, 2011 - June 30, 2012

Las Vegas, Nevada

7251 West Lake Mead, Suite 200
Las Vegas, Nevada 89128

Ardell Galbreth, Executive Director

**INDEPENDENT AUDITORS' REPORT ON FINANCIAL
STATEMENTS AND SUPPLEMENTARY INFORMATION**

Board of Directors
workforce CONNECTIONS
Las Vegas, Nevada


We have audited the accompanying financial statements of the governmental activities and the major fund of *workforce* CONNECTIONS (the Organization) as of and for the year ended June 30, 2012, which collectively comprise the Organization's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Organization, as of June 30, 2012, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 31, 2013, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States require that the management's discussion and analysis on pages 2-9 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.


January 31, 2013

workforce CONNECTIONS

**Annual Financial Report
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For the Fiscal Year Ended June 30, 2012**

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Management's Discussion and Analysis

workforce CONNECTIONS

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2012

As management of *workforce* CONNECTIONS (the Organization), we offer readers of the Annual Financial Report this narrative overview and analysis of the financial activities of the Organization as of and for the fiscal year ended June 30, 2012.

The Organization was established in 2000, under the provisions of the Workforce Investment Act of 1998 (the Act). The Organization's mission is "to establish dynamic partnerships with employers and the community to connect employment opportunities, education and job training." The Organization is charged with implementing workforce investment activities throughout southern Nevada. Generally, these include increasing occupational skill attainment to improve the quality of the workforce, reducing welfare dependency and enhancing the productivity and competitiveness of the nation's economy. The Organization's service area is made up of the cities of Las Vegas, North Las Vegas, Henderson and Boulder City and the counties of Clark, Lincoln, Nye and Esmeralda. The Organization receives a significant amount of its funding from federal grants, either directly from the United States Department of Labor, Employment and Training Administration or passed through the State of Nevada, Department of Employment, Training and Rehabilitation.

Financial Highlights

- The assets of the Organization exceeded its liabilities at the close of the most recent fiscal year by \$1,038,995 (net assets), an increase of \$203,854 from the prior year. Primarily due in part to a decrease in compensated absences of \$104,118.
- As of the close of the current fiscal year, the Organization's sole governmental fund (the general fund) reported an ending fund balance of \$75,335, a fund balance increase of \$389,446 in comparison with the prior year. The increase is primarily due to \$307,551 in receivables that were not collected within 60 days of the prior year end.
- During the year ended June 30, 2012, operating grants and contributions and related expenses decreased \$5,035,131 (21%) and \$4,699,923 (20%), respectively. This decrease can be primarily attributed to a reduction in the availability of American Recovery and Reinvestment Act of 2009 and other federal funding when compared to the prior year when the Organization received six new grants totaling \$5,496,405.

Overview of the Financial Statements

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

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the Organization's finances in a manner similar to a private-sector business. The government-wide financial statements present information for the Organization's activities, which consist solely of governmental activities. The Organization does not currently maintain any business or fiduciary type funds.

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**Management's Discussion and Analysis (continued)
For the Fiscal Year Ended June 30, 2012**

The statement of net assets presents information on all of the Organization's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Organization is improving or deteriorating.

The statement of activities presents information showing how the Organization's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows only in future fiscal periods (e.g., earned but unused vacation leave).

The government-wide financial statements can be found on pages 10-11 of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain accounting control over resources that have been segregated for specific activities or objectives. The Organization, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Organization does not currently maintain any proprietary or fiduciary funds. Accordingly, the Organization's sole fund, the general fund, is categorized as a governmental fund.

Governmental funds. Governmental funds are used to account for the same functions, essentially as are reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, fund financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at fiscal year end. Such information may be useful in evaluating the Organization's near-term financing requirements and performance.

Because the focus of fund financial statements is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Organization's near-term financing decisions. Both the balance sheet and the statement of revenues, expenditures and changes in fund balances in the governmental fund financial statements provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The fund financial statements can be found on pages 12-15 of this report.

Notes to financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

The notes to the financial statements can be found on pages 16-27 of this report.

Government-wide Financial Analysis

As noted earlier, net assets may serve as a useful indicator of a government's financial position. In the case of the Organization, assets exceeded liabilities by \$1,038,995 at the close of the most recent fiscal year.

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Management's Discussion and Analysis (continued)
For the Fiscal Year Ended June 30, 2012

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Net Assets

	June 30	
	<u>2012</u>	<u>2011</u>
Capital assets, net	\$ 1,051,391	\$ 987,331
Other assets	<u>4,016,214</u>	<u>4,221,602</u>
	<u>5,067,605</u>	<u>5,208,933</u>
Liabilities, due in more than one year	57,641	13,795
Other liabilities	<u>3,970,969</u>	<u>4,359,997</u>
	<u>4,028,610</u>	<u>4,373,792</u>
Net assets:		
Invested in capital assets, net of related debt	1,000,293	987,331
Unrestricted	<u>38,702</u>	<u>(152,190)</u>
	<u>\$ 1,038,995</u>	<u>\$ 835,141</u>

By far, the largest portion of the Organization's net assets (\$1,000,293) reflects its investment in capital assets (furniture, equipment and software), less any related debt used to acquire these assets, which are used to provide services; consequently, these assets are not available for future spending.

The Organization's investment in its capital assets was not acquired using debt, except for capital leases for printers/copiers in the amount of \$51,098. It should be noted that the resources needed to repay the Organization's non-capital liabilities must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

workforce CONNECTIONS
Changes in Net Assets

	Year Ended June 30	
	<u>2012</u>	<u>2011</u>
Revenues:		
Operating grants and contributions	\$ 18,783,471	\$ 23,818,602
Other	<u>28,881</u>	<u>88,586</u>
	18,812,352	23,907,188
Expenses:		
Community support	<u>18,608,498</u>	<u>23,308,421</u>
Change in net assets	203,854	598,767
Net assets, beginning of year	<u>835,141</u>	<u>236,374</u>
Net assets, end of year	<u>\$ 1,038,995</u>	<u>\$ 835,141</u>

- Operating grants decreased by \$5,035,131 (21%). The decrease can be primarily attributed to the following:

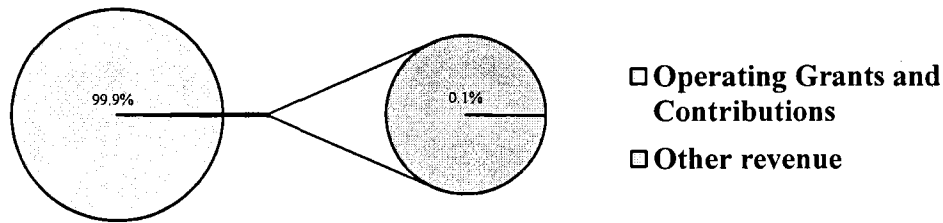
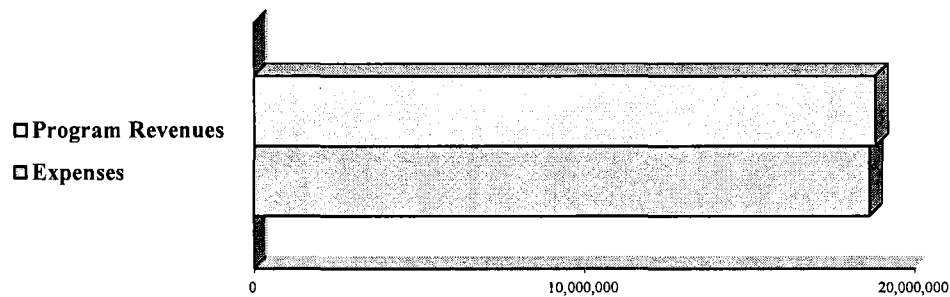
workforce CONNECTIONS

**Management's Discussion and Analysis (continued)
For the Fiscal Year Ended June 30, 2012**

- A reduction in the availability of American Recovery and Reinvestment Act of 2009 funds and the decrease in reimbursable expenditures of WIA Adult, Youth and Dislocated Worker funding streams as compared to the prior year.
- Other revenues decreased \$59,705 (67%) primarily due to reductions in donations of \$42,900 and other normal variations in day-to-day operations.
- Community support expenses decreased \$4,699,923 (20%). This decrease can be primarily attributed to:
 - Reduction in the availability of American Recovery and Reinvestment Act of 2009 funds and the decrease in reimbursable expenditures of WIA Adult, Youth and Dislocated Worker funding streams as compared to the prior year.
 - A decrease in outsourced service providers costs of \$7,735,171.
 - The aforementioned decreases were offset by the following:
 - An increase in salaries, wages, taxes and benefits of \$1,420,953, primarily due to the prior year increase in additional staff with a clear understanding of the Organization's mission and the necessary knowledge, skills and talent to achieve that mission. However, due to the decrease in federal funding discussed above, the Organization reduced the size of the staff in the fourth quarter by 42% which resulted in additional severance and other payroll related expenses.
 - An increase in direct program participant training and support services of \$879,018.
 - An increase in program and administration support, occupancy costs and communications systems and other professional services of \$498,621.

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Management's Discussion and Analysis (continued)
For the Fiscal Year Ended June 30, 2012

Revenues by Source

**Community Support Expenses
and Program Revenues**

Fund Financial Analysis

As noted above, the Organization uses fund accounting to help ensure and demonstrate compliance with finance-related legal requirements. The focus of the Organization's governmental fund financial statements is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the Organization's financing requirements. The general fund is the chief operating fund of the Organization and receives substantially all of its funding from federal grants.

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**Management's Discussion and Analysis (continued)
For the Fiscal Year Ended June 30, 2012**

**workforce CONNECTIONS
Fund Balance, General Fund**

	June 30	
	<u>2012</u>	<u>2011</u>
Federal grants receivable	\$ 2,898,595	\$ 3,493,138
Other assets	<u>1,055,030</u>	<u>658,214</u>
	<u>3,953,625</u>	<u>4,151,352</u>
Accounts payable and accrued expenses	2,379,708	3,039,908
Due to grantors	281,860	528,929
Deferred revenue	<u>1,216,722</u>	<u>896,626</u>
	<u>3,878,290</u>	<u>4,465,463</u>
Fund balance, unassigned	<u>\$ 75,335</u>	<u>\$ (314,111)</u>

**workforce CONNECTIONS
Changes in Fund Balance, General Fund**

	Year Ended June 30	
	<u>2012</u>	<u>2011</u>
Revenues:		
Federal grants	\$ 19,065,942	\$ 23,406,506
Other	<u>41,421</u>	<u>193,131</u>
	<u>19,107,363</u>	<u>23,599,637</u>
Expenditures:		
Federal grants	18,769,015	23,760,351
Other	<u>-</u>	<u>156,095</u>
Other financing sources-debt issuance		
Capital lease financing	<u>51,098</u>	<u>-</u>
Change in fund balance	389,446	(316,809)
Fund balance, beginning of year	<u>(314,111)</u>	<u>2,698</u>
Fund balance, end of year	<u>\$ 75,335</u>	<u>\$ (314,111)</u>

- As of the end of the current fiscal year, the Organization's sole governmental fund (the general fund) reported an ending fund balance of \$75,335, a fund balance increase of \$389,446 in comparison with the prior year. As previously discussed, this increase is primarily due to \$307,551 in receivables that were not collected within 60 days of prior year end.

Total revenues decreased \$4,492,274 (19%) with most of this decrease attributable to the decrease in federal grant revenues of \$4,340,564 (19%). This decrease is primarily due to a reduction in the availability of American Recovery and Reinvestment Act of 2009 funds and the decrease in reimbursable expenditures of WIA Adult, Youth and Dislocated Worker funding streams as compared to the prior year.

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**Management's Discussion and Analysis (continued)
For the Fiscal Year Ended June 30, 2012**

- Total expenditures decreased \$5,147,431 (22%). As previously discussed, this decrease is primarily due to a reduction in the availability of American Recovery and Reinvestment Act of 2009 funds and the decrease in reimbursable expenditures of WIA Adult, Youth and Dislocated Worker funding streams as compared to the prior year.

Capital Assets

At the end of the current fiscal year, the Organization's investment in capital assets (furniture, equipment and software), net of accumulated depreciation and amortization was \$1,051,391, an increase of \$64,060 (6%) from the prior year.

Major capital asset events during the current fiscal year included the following:

- Computers were purchased at a cost of \$27,444.
- Software was purchased at a cost of \$144,759.
- Furniture and other equipment were purchased at a cost of \$160,758.
- Depreciation, amortization and gain/loss on disposal of capital assets totaled \$268,902.
- Capital assets with a cost of \$49,920 were disposed of during the fiscal year.

**workforce CONNECTIONS
Capital Assets**

	June 30	
	<u>2012</u>	<u>2011</u>
Computers	\$ 636,119	\$ 658,595
Furniture and other equipment	649,780	489,022
Software	<u>616,350</u>	<u>471,591</u>
	1,902,249	1,619,208
Less accumulated depreciation and amortization	<u>(850,858)</u>	<u>(631,877)</u>
	<u>\$ 1,051,391</u>	<u>\$ 987,331</u>

Additional information on the Organization's capital assets can be found on pages 19 and 23 of this report.

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**Management's Discussion and Analysis (continued)
For the Fiscal Year Ended June 30, 2012**

Economic Factors

The following factors were considered in planning, preparing and budgeting for the 2013 fiscal year.

- Unemployment rates for the United States, the State of Nevada, and the counties of Clark, Lincoln, Nye and Esmeralda.

	Unemployment Rates ¹	
	December 2012	June 2011
United States	7.6%	9.3%
State of Nevada	9.8%	14.0%
Clark County	10.0%	14.4%
Lincoln County	14.8%	14.2%
Nye County	11.9%	16.9%
Esmeralda County	4.2%	6.5%

- Grant awards received for the fiscal 2013 year include:
 - WIA Adult, Youth and Dislocated Workers grants received from the United States Department of Labor, passed through the State of Nevada, Department of Employment, Training and Rehabilitation of \$20,182,005.

Requests for Information

The accompanying financial report is designed to provide a general overview of the Organization's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Organization's Finance Department, 7251 West Lake Mead, Suite 200, Las Vegas Nevada, 89128.

¹ Source: State of Nevada, Department of Employment, Training and Rehabilitation, Research & Analysis Bureau.

Financial Section

Basic Financial Statements

Government-Wide Financial Statements

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**Statement of Net Assets
June 30, 2012**

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 154,606
Receivables:	
Grants:	
Federal grants	2,898,595
Other grants	27,662
Subrecipients	872,762
Prepaid expenses	45,998
Refundable deposits	16,591
Capital assets, net of accumulated depreciation and amortization	<u>1,051,391</u>
Total assets	<u>5,067,605</u>
LIABILITIES	
Accounts payable	2,297,350
Accrued expenses	82,358
Due to grantors	281,860
Deferred revenue	1,204,182
Long-term liabilities, due within one year	
Capital lease obligation	5,890
Compensated absences	99,329
Long-term liabilities, due in more than one year	
Capital lease obligation	45,208
Compensated absences	<u>12,433</u>
Total liabilities	<u>4,028,610</u>
NET ASSETS	
Invested in capital assets, net of related debt	1,000,293
Unrestricted	<u>38,702</u>
Total net assets	<u><u>\$ 1,038,995</u></u>

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**Statement of Activities
For the Fiscal Year Ended June 30, 2012**

Function/program:	Governmental Activities				Net (Expenses) Revenues and Change in Net Assets
	Expenses	Program Revenues		Capital Grants and Contributions	
		Charges for Services	Operating Grants and Contributions		
Community support	\$ 18,608,498	\$ -	\$ 18,783,471	\$ -	\$ 174,973
General revenues:					
Other					28,881
Change in net assets					203,854
Net assets, beginning of year					835,141
Net assets, end of year					\$ 1,038,995

Fund Financial Statements

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Balance Sheet
June 30, 2012

	General Fund
ASSETS	
Cash and cash equivalents	\$ 154,606
Receivables:	
Grants:	
Federal grants	2,898,595
Other grants	27,662
Subrecipients	<u>872,762</u>
	<u><u>\$ 3,953,625</u></u>
LIABILITIES	
Accounts payable	\$ 2,297,350
Accrued expenses	82,358
Due to grantors	281,860
Deferred revenue	<u>1,216,722</u>
Total liabilities	<u>3,878,290</u>
FUND BALANCE	
Unassigned	<u>75,335</u>
Total liabilities and fund balance	<u><u>\$ 3,953,625</u></u>

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**Reconciliation of the Balance Sheet
to the Statement of Net Assets
June 30, 2012**

Fund balance		\$ 75,335
Amounts reported in the statement of net assets are different because:		
Capital assets used in governmental activities are not current financial resources; and therefore, are not reported in governmental funds:		
Capital assets	\$ 1,902,249	
Less accumulated depreciation and amortization	<u>(850,858)</u>	
		1,051,391
Long-term liabilities, including debt obligations, are not due and payable in the current period; and therefore, are not reported in governmental funds:		
Capital lease payable	(51,098)	
Compensated absences	<u>(111,762)</u>	
		(162,860)
Deferred revenue amounts that are not available to fund current expenditures are not reported in governmental funds.		
		12,540
Prepaid expenses and refundable deposits represent current fund expenditures that benefit future periods; and therefore, are not reported in governmental funds.		
Prepaid expenses	45,998	
Refundable deposits	<u>16,591</u>	
		<u>62,589</u>
Net assets		<u><u>\$ 1,038,995</u></u>

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**Statement of Revenues, Expenditures
and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2012**

	General Fund
Revenues	
Intergovernmental:	
Grants:	
Federal grants:	
American Recovery and Reinvestment Act of 2009 grants	\$ 1,825,344
Other federal grants	17,240,598
Other grants	12,540
Other	28,881
Total revenues	<u>19,107,363</u>
Expenditures	
Community support:	
Federal grants:	
American Recovery and Reinvestment Act of 2009 grants:	
Adult program	1,260,935
Youth activities program	366,671
Dislocated workers program	112,996
Capital outlay	57,185
Other federal grants:	
Adult program	6,102,866
Youth activities program	5,536,910
Dislocated workers program	3,277,690
Administration	1,777,986
Capital outlay	275,776
Total expenditures	<u>18,769,015</u>
Other financing sources-debt issuance	
Capital lease financing	<u>51,098</u>
Change in fund balance	389,446
Fund balance, beginning of year	<u>(314,111)</u>
Fund balance, end of year	<u><u>\$ 75,335</u></u>

workforce CONNECTIONS

**Reconciliation of the Statement of Revenues,
Expenditures and Changes in Fund Balance
to the Statement of Activities
For the Fiscal Year Ended June 30, 2012**

Change in fund balance	\$ 389,446
Amounts reported in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of capital assets is capitalized and depreciated over their estimated useful lives:	
Expenditures for capital assets	\$ 332,961
Less depreciation, amortization and gain/loss on disposal of capital assets	<u>(268,902)</u>
	64,059
Revenues in the statement of activities, which do not provide current financial resources are not reported as revenues in governmental funds:	
Change in deferred revenue	(295,011)
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases liabilities in the statement of net assets. Repayment of debt principal is an expenditure in governmental funds, but the repayment reduces liabilities in the statement of net assets. This is the amount by which repayments exceeded debt issued:	
Capital lease financing	(51,098)
Some expenditures reported in governmental funds benefit future periods; and therefore, are not reported in the statement of activities:	
Change in prepaid expenses	(11,252)
Change in refundable deposits	<u>3,592</u>
	(7,660)
Some expenditures reported in the statement of activities do not require the use of current financial resources; and therefore, are not reported as expenditures in governmental funds:	
Change in long-term compensated absences	<u>104,118</u>
Change in net assets	<u>\$ 203,854</u>

Notes to Basic Financial Statements

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**Notes to Basic Financial Statements
For the Fiscal Year Ended June 30, 2012**

Note 1. Summary of Significant Accounting Policies

The Reporting Entity

workforce CONNECTIONS (the Organization) was established in 2000, under the provisions of the Workforce Investment Act of 1998 (the Act). The Organization's mission is "to develop a world class workforce through innovative market driven strategies that are relevant to Southern Nevada's employers and job seekers." The Organization is charged with implementing workforce investment activities throughout Southern Nevada. Generally, these include increasing occupational skill attainment to improve the quality of the workforce, reducing welfare dependency and enhancing the productivity and competitiveness of the nation's economy. The Organization's service area is made up of the cities of Las Vegas, North Las Vegas, Henderson and Boulder City and the counties of Clark, Lincoln, Nye and Esmeralda. The Local Elected Official Consortium, which is comprised of an elected official from each of the above, is responsible for appointing members from the public and private sectors to the Organization's governing body. The Organization's governing body is comprised of 32 members. The Act requires that a majority of governing body members must be representatives from the private sector. Members representing businesses must be individuals who are owners, chief executive officers, chief operating officers or other individuals with optimum policy-making or hiring authority. Private sector members are appointed from among individuals nominated by local business organizations and business trade associations. Public sector members represent the required partners in the One-Stop system. Additionally, two representatives each are appointed from economic development, education, organized labor and community-based organizations. The governing body elects a chair from among the private sector representatives.

Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, as amended by Statement No. 39, *Determining Whether Certain Organizations are Component Units*, defines the reporting entity as the primary government and those component units for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Financial accountability is defined as the appointment of a voting majority of the entity's governing body, and either the ability of the primary government to impose its will on the entity or the possibility that the entity will provide a financial benefit to or impose a financial burden on the primary government. In addition to financial accountability, component units can be other entities in which the economic resources received or held by that entity are entirely or almost entirely for the direct benefit of the primary government, the primary government is entitled to or has the ability to otherwise access a majority of the economic resources received or held by that entity and the resources to which the primary government is entitled or has the ability to otherwise access are significant to the primary government.

The Organization examined its position relative to the cities of Las Vegas, North Las Vegas, Henderson and Boulder City and the counties of Clark, Lincoln, Nye and Esmeralda and determined that there are no requirements of GASB Statement No. 14 as amended by Statement No. 39 that would cause the basic financial statements of the Organization to be included in any of the entities' basic financial statements, and no other entities were determined to be component units of the Organization.

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**Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2012**

Basic Financial Statements

The government-wide financial statements include a statement of net assets and a statement of activities. The government-wide financial statements present information for the Organization's activities, which consist solely of governmental activities and are accounted for in a governmental fund, the general fund. The Organization does not currently maintain any business or fiduciary type funds.

Included in the statement of net assets are capital assets, refundable deposits and long-term liabilities (compensated absences). Net assets are classified as 1) invested in capital assets, net of related debt, 2) restricted net assets, or 3) unrestricted net assets.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions, which are restricted to meeting the operational or capital requirements of a particular function or segment. Other revenues, not restricted for use by a particular function or segment, are reported as general revenues.

Fund financial statements are provided for the Organization's sole governmental fund, the general fund. Fund financial statements include a balance sheet and a statement of revenues, expenditures and changes in fund balance. Schedules are presented to reconcile fund balance presented in the fund financial statements to net assets presented in the government-wide financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-wide Financial Statements

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

Fund Financial Statements

The fund financial statements are presented using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned and become both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The primary revenue sources, which have been treated as susceptible to accrual by the Organization, are interest, cost reimbursements and intergovernmental revenues (federal grants). All other revenue sources are considered to be measurable and

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**Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2012**

available only when cash is received by the Organization. Expenditures generally are recorded when the liability is incurred, as under accrual accounting. However, expenditures related to long-term debt, compensated absences and claims and judgments, if any, are recorded only when payment is due.

The Organization classifies and reports the following as a major governmental fund:

General Fund – The general fund is the general operating fund of the Organization. It is used to account for all financial resources except those required to be accounted for in another fund.

The Organization has no nongovernmental fund types.

Assets, Liabilities, and Net Assets or Fund Balance

Deposits and Investments

The Organization's demand deposits are considered to be cash equivalents.

The Organization's cash and cash equivalents on deposit with financial institutions are often in excess of federally-insured limits, and the risk of losses related to such concentrations may increase as a result of current economic instability including, but not limited to, weakness in the commercial and investment banking systems. The extent of a future loss to be sustained as a result of uninsured deposits in the event of a future failure of a financial institution, if any, however, is not subject to estimation at this time.

Receivables

Receivables, comprised primarily of receivables from grantors, that are not expected to be collected within 60 days of year end are treated as deferred revenue in the fund financial statements rather than current revenue since the asset is not available to satisfy current obligations. Deferred revenues also arise when the Organization receives resources before it has a legal claim to them as when grant funds are received prior to being earned.

Prepaid Expenses

Certain payments to vendors reflect costs applicable to future periods and are recorded as expenditures in the fund financial statements and as prepaid expenses in the government-wide financial statements. Payment of debt (both principal and interest) prior to the related due date is reported as a prepaid item in the fund financial statements and as a reduction of liabilities and interest expense in the government-wide financial statements. In the fund financial statements, prepaid items are recorded as expenditures when purchased rather than when consumed.

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**Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2012**

Capital Assets

Capital assets are reported only in the government-wide financial statements. These assets include furniture, equipment and software. All purchased capital assets are valued at cost where historical records are available and, if no historical records exist, at estimated cost. Donated capital assets, if any, are valued at their estimated fair value on the date received. The Organization had a capitalization threshold of \$500 for the current fiscal year.

The cost of normal maintenance and repairs that do not significantly add to the functionality of an asset or materially extend an asset's life are not capitalized.

Capital assets, comprised of furniture, equipment and software, are depreciated or amortized using the straight-line method over estimated useful lives of 5-15 years.

Compensated Absences

It is the Organization's policy to permit employees to accumulate earned vacation benefits that would be paid to them upon separation from Organization service if not previously taken. Accrued vacation obligations are reported in the government-wide financial statements. A liability for compensated absences is reported in the fund financial statements only to the extent that payment is due, for example, as a result of employee resignations and retirements prior to year end. Expenditures for compensated absences are recognized by the general fund, when paid.

Long-term Obligations

In the government-wide financial statements, long-term liabilities, including debt obligations, are reported as liabilities in the statement of net assets. Long-term liabilities are not due and payable in the current period; and therefore, are not reported as liabilities in the fund financial statements.

Net Assets

In the government-wide and fund financial statements net assets are classified as invested in capital assets, net of related debt, restricted or unrestricted

Net assets invested in capital assets, net of related debt is the value of capital assets, net of related depreciation and amortization, less any outstanding debt used to acquire, construct or improve the capital assets.

Restricted net assets have constraints placed upon the use of the resources either by an external party or imposed by law through a constitutional provision or enabling legislation.

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**Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2012**

Unrestricted net assets is the classification used by the general fund for the residual balance that is not invested in capital assets, net of related debt or restricted.

Fund Balance

Effective July 1, 2010, the Organization implemented the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. As a result, governmental fund balances previously reported as reserved and unreserved are now reported as non-spendable, restricted, committed, assigned or unassigned.

Non-spendable fund balances include items that are not in a spendable form (for example, prepaid expenses) and amounts that are legally or contractually required to remain intact, such as a permanent fund principal balance.

Restricted fund balances have constraints placed upon the use of the resources either by an external party or imposed by law through a constitutional provision or enabling legislation.

Committed fund balances can be used only for specific purposes pursuant to constraints imposed by a formal action of the Organization's governing body, the Organization's highest level of decision-making authority. These constraints remain binding unless removed or changed in the same manner used to create the constraints.

Assigned fund balances include amounts that are constrained by the Organization's intent to be used for a specific purpose, but are neither restricted nor committed. Such intent should be expressed by the Organization's governing body or appropriately authorized officials. Constraints imposed on the use of assigned fund balances can be removed or changed without formal action of the Organization's governing body.

Unassigned fund balance is the classification used by the general fund for the residual balance that is not assigned, committed, restricted or non-spendable.

Prioritization and Use of Available Resources

When both restricted resources and other resources (*i.e.*, committed, assigned and unassigned) can be used for the same purposes, it is the Organization's policy to use restricted resources first. Furthermore, when committed, assigned and unassigned resources can be used for the same purpose, it is the Organization's policy to use committed resources first, assigned second, and unassigned last.

Use of Estimates

Timely preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates that affect certain reported amounts and disclosures, some of which may require revision in future periods.

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**Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2012**

Note 2. Stewardship, Compliance and Accountability

New Accounting Pronouncements

In November 2010, the GASB issued Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements*, effective for periods beginning after December 15, 2011. This statement seeks to improve existing standards regarding financial reporting and disclosure requirements related to service concession arrangements, which are a type of public-private or public-public partnerships. Adoption of this statement is not expected to materially affect the Organization's financial position, results of operation, or cash flows.

In November 2010, the GASB issued Statement No. 61, *The Financial Reporting Entity: Omnibus*, effective for periods beginning after June 15, 2012. This statement seeks to improve existing standards regarding financial reporting and disclosure requirements related to the inclusion and reporting of component units in the financial reporting entity. Adoption of this statement is not expected to materially affect the Organization's financial position, results of operation, or cash flows.

In December 2010, the GASB issued Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, effective for periods beginning after December 15, 2011. This statement seeks to incorporate into the GASB's authoritative literature certain accounting and financial reporting guidance that is included in Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins of the American Institute of Certified Public Accountants' (AICPA) Committee on Accounting Procedure issued on or before November 30, 1989, which does not conflict with or contradict GASB pronouncements. Adoption of this statement is not expected to materially affect the Organization's financial position, results of operation, or cash flows.

In June 2011, the GASB issued Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, effective for periods beginning after December 15, 2011. This Statement provides financial reporting guidance for identifying and reporting deferred outflows of resources and deferred inflows of resources. Management has not yet completed its assessment of this statement.

In June 2011, the GASB issued Statement No. 64, *Derivative Instruments: Application of Hedge Accounting Termination Provisions – an amendment of GASB Statement No. 53*, effective for periods beginning after June 15, 2011. The objective of this Statement is to clarify whether an effective hedging relationship continues after the replacement of a swap counterparty or a swap counterparty's credit support provider. This Statement sets forth criteria that establish when the effective hedging relationship continues and hedge accounting should continue to be applied. Adoption of this statement is not expected to materially affect the Organization's financial position, results of operation, or cash flows.

In March 2012, the GASB issued Statement No. 65, *Items Previously Reported as Assets and Liabilities*, effective for periods beginning after December 15, 2012. The objective of the Statement is to either 1) properly classify certain items that were previously reported as assets and liabilities as deferred outflows of resources or deferred inflows of resources, or 2) recognize certain items that were previously reported as assets and liabilities as outflows

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**Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2012**

of resources (expenses or expenditures) or inflows of resources (revenues). These determinations are based on the definitions of those elements in Concepts Statement No. 4, Elements of Financial Statements. Management has not yet completed its assessment of this statement; however, it is currently expected that the adoption of this statement will not materially affect the Organization's financial position, results of operations, or cash flows.

In March 2012, the GASB issued Statement No. 66, *Technical Corrections-2012*, effective for periods beginning after December 15, 2012. The objective of this Statement is to improve accounting and financial reporting by state and local governmental entities by resolving conflicting guidance that resulted from the issuance of two pronouncements (Statements No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*). Management has not yet completed its assessment of this statement; however, it is currently expected that the adoption of this statement will not materially affect the Organization's financial position, results of operations, or cash flows.

In June 2012, the GASB issued Statement No. 67, *Financial Reporting for Pension Plans*, effective for periods beginning after June 15, 2013. The objective of this Statement is to improve financial reporting by state and local governmental pension plans. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency. This Statement replaces the requirements of Statements No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, and No. 50, *Pension Disclosures*, as they relate to pension plans that are administered through trusts or equivalent arrangements (hereafter jointly referred to as trusts) that meet certain criteria. Management has not yet completed its assessment of this statement.

In June 2012, the GASB issued Statement No. 68, *Accounting and Financial Reporting for Pensions - An Amendment of GASB Statement No. 27*, effective for periods beginning after June 15, 2014. The objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency. This Statement replaces the requirements of Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, as well as the requirements of Statement No. 50, *Pension Disclosures*, as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements that meet certain criteria. Management has not yet completed its assessment of this statement.

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**Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2012**

Note 3. Detailed Notes on all Funds

Deposits and Investments

At June 30, 2012, the carrying amount of deposits was \$154,606, and the bank balance was \$285,794. The Federal Depository Insurance Corporation (FDIC) at year end covered \$250,000 of the bank balance.

Capital Assets

Changes in capital assets for the year ended June 30, 2012, are as follows:

	Balance <u>July 1, 2011</u>	<u>Increases</u>	<u>Decreases</u>	Balance <u>June 30, 2012</u>
Capital assets being depreciated or amortized:				
Furniture, equipment and software	\$ 1,619,208	\$ 332,961	\$ (49,920)	\$ 1,902,249
Less accumulated depreciation and amortization for:				
Furniture, equipment and software	<u>631,876</u>	<u>268,902</u>	<u>(49,920)</u>	<u>850,858</u>
	<u>\$ 987,332</u>	<u>\$ 64,059</u>	<u>\$ -</u>	<u>\$ 1,051,391</u>

Depreciation, amortization and gain/loss on disposal of assets were charged to governmental fund activities as follows:

Adult program	\$ 78,727
Youth activities	73,539
Dislocated workers	29,857
Administration	<u>86,779</u>
	<u>\$ 268,902</u>

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**Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2012**

Long-term Liabilities

Long-term liabilities for the year ended June 30, 2012, were as follows:

	Balance <u>July 1, 2011</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>June 30, 2012</u>	Due within <u>one year</u>
Capital lease obligation	\$ -	\$ 51,098	\$ -	\$ 51,098	\$ 5,890
Compensated absences	<u>215,880</u>	<u>467,366</u>	<u>(571,484)</u>	<u>111,762</u>	<u>99,329</u>
	<u>\$ 215,880</u>	<u>\$ 518,464</u>	<u>\$ (571,484)</u>	<u>\$ 162,860</u>	<u>\$ 105,219</u>

Compensated absences are liquidated by the general fund.

Operating and Capital Lease Commitments

During the year ended June 30, 2012, the Organization leased office space, storage facilities and equipment under non-cancelable operating leases, which expire at various times through the fiscal year ended June 30, 2014. Rental expense was \$379,018 for the year ended June 30, 2012.

Subsequent to June 30, 2012, the Organization entered into a non-cancelable operating lease agreement for additional office space, which expires in the fiscal year ended June 30, 2019.

As of June 30, 2012, approximate future minimum lease payments, including payments required under the leases entered into subsequent to year end, are as follows:

<u>Years ending June 30,</u>	
2013	\$ 350,908
2014	99,462
2015	17,340
2016	17,340
2017	15,895

The office lease terms required the payment of refundable security deposits in the aggregate amount of \$45,674, of which \$30,083 was returned to the Organization during the year ended June 30, 2010, and the remaining \$15,591 will be returned at the expiration of the office lease term.

During the year ended June 30, 2012, the Organization acquired \$51,098 of equipment (Note 3) as a result of entering into three 5-year capital lease agreements with interest rates ranging from 21% to 31%. Since the acquisition occurred close to the fiscal year end, there was not a significant amount of accumulated depreciation or amortization recorded.

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**Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2012**

As of June 30, 2012, approximate future minimum capital lease payments, including payments required under the leases entered into subsequent to year end, are as follows:

<u>Years ending June 30,</u>	
2013	\$ 5,890
2014	7,656
2015	9,577
2016	12,017
2017	15,130
2018	828

Note 4. Other Information

Risk Management

The Organization is exposed to various risks of loss related to torts; theft of, or damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Organization maintains a risk management program to assess coverage of potential risks of loss. Under this program, the Organization participates in workers' compensation and unemployment programs provided by the State of Nevada. For all other risks, the Organization purchases insurance coverage subject to nominal deductibles. Settled claims have not exceeded insurance coverage for each of the past three fiscal years.

The United States is experiencing a widespread recession accompanied by declines in residential real estate sales, mortgage lending and related construction activity, higher energy costs and other inflationary trends, high unemployment and weakness in the commercial and investment banking systems, and is engaged in a war, all of which are likely to continue to have far-reaching effects on the economic activity in the country for an indeterminate period. The near- and long-term impact of these factors on the Nevada economy and the Organization's operations cannot be predicted at this time but may be substantial.

Vulnerability from concentrations of risk arise because an entity is exposed to risk of loss greater than it would have had it mitigated its risk through diversification. The Organization receives substantially all of its funding from federal grants, either directly from the United States Department of Labor, Employment and Training Administration or passed through the State of Nevada, Department of Employment, Training and Rehabilitation, Employment Security Division, Workforce Investment Support Services Unit.

Contingent liabilities

In the ordinary course of its operations, claims are filed against the Organization. Although the minimum probable losses associated with such claims cannot be estimated, it is the opinion of management that these claims will not have any material adverse effect on the Organization's basic financial statements.

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**Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2012**

The Organization does not accrue for estimated future legal and defense costs, if any, to be incurred in connection with outstanding or threatened litigation and other disputed matters but rather, records such as period costs when services are rendered.

Retirement Plan

The Organization's employees are covered by the State of Nevada's Public Employees' Retirement System (PERS). PERS was established on July 1, 1949, by the Nevada State Legislature and is governed by the Public Employees Retirement Organization whose seven members are appointed by the Governor. All public employees who meet certain eligibility requirements participate in PERS, which is a cost sharing, multiple-employer, defined benefit retirement plan.

The Organization does not exercise any control over PERS. Nevada Revised Statutes (NRS) 286.110 states, "Respective participating public employers are not liable for any obligation of the system."

As required by NRS, benefits are determined by the number of years of accredited service at the time of retirement and the participant's compensation. Benefit payments to which participants in PERS may be entitled include pension, disability, and death benefits. PERS issues a publicly available financial report that includes financial statements and required supplemental information. This report may be obtained by writing PERS at 693 West Nye Lane, Carson City, Nevada 89703-1599, or by calling (775) 687-4200.

Contribution rates are established by the NRS, are tied to the increase in taxable sales within the State of Nevada each year and provide for yearly increases of up to 1% until such time as the actuarially determined unfunded liability of PERS is reduced to zero. The Organization is obligated to contribute all amounts due under PERS.

The Organization's contributions (equal to the required contributions) to PERS are as follows:

<u>Years ended June 30,</u>	<u>Rate</u>	<u>Amount</u>
2010	21.50 %	405,133
2011	21.50 %	609,174
2012	23.75 %	934,437

At June 30, 2012, the unfunded contributions, included in accounts payable, were \$88,077.

Postemployment Benefits Other Than Pensions (OPEB)

Effective July 1, 2008, the Organization implemented the provisions of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. In accordance with the transition rules of the statement, the Organization elected to apply its measurement and recognition requirements on a prospective basis and set its beginning net OPEB obligation at zero for the year ended June 30, 2009.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Board of Directors
workforce CONNECTIONS
Las Vegas, Nevada

We have audited the basic financial statements of *workforce* CONNECTIONS (the Organization) as of and for the year ended June 30, 2012, and have issued our report thereon dated January 31, 2013. We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting. Management of the Organization is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Organization's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

A *deficiency* in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined previously.

Compliance and other matters. As part of obtaining reasonable assurance about whether the Organization's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts, including whether the funds established by the Organization, as listed in Nevada Revised Statutes (NRS) 354.624 (5)(a)(1 through 5) complied with the express purposes required by NRS 354.6241. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain other matters that we reported to management of the Board of Directors in a separate letter dated January 31, 2013.

This report is intended for the information of the Organization's management, those charged with governance of the Organization, others within the Organization, and federal awarding agencies and pass-through entities. However, this report is a matter of public record, and its distribution is not limited.

A handwritten signature in blue ink, reading "Patricia Bowler Taylor Aiken".

January 31, 2013

**Single Audit
and
Accompanying Information**

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND
ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB
CIRCULAR A-133 AND SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Board of Directors
workforce CONNECTIONS
Las Vegas, Nevada

Compliance. We have audited the compliance of *workforce* CONNECTIONS (the Organization) with the types of compliance requirements described in the OMB Circular A-133 *Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012. The Organization's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Organization's management. Our responsibility is to express an opinion on the Organization's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Organization's compliance with those requirements.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2012-1 through 2012-4.

Internal Control over Compliance. Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Organization's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

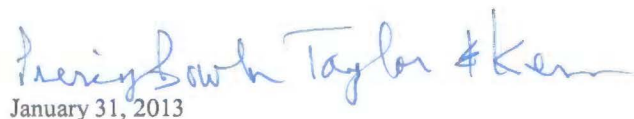
A *deficiency* in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as items 2012-2 and 2012-3. A *significant deficiency* in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

The Organization's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the Organization's responses and, accordingly, we express no opinion on them.

Schedule of Expenditures of Federal Awards. We have audited the financial statements of the governmental activities and the major fund of the Organization as of and for the year ended June 30, 2012, and have issued our report thereon dated January 31, 2013, which contained an unqualified opinion on those financial statements. Our audit was conducted for the purpose of forming our opinion on the financial statements that collectively comprise the Organization's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

This report is intended solely for the information and use of management and members of the Board of Directors, others within the Organization, federal awarding agencies, and pass-through entities. However, this report is a matter of public record, and its distribution is not limited.


January 31, 2013

workforce CONNECTIONS

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2012**

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-through Entity Identifying Number(s)	Expenditures
Expenditures passed through to subrecipients (reported on the cash basis)			
United States Department of Labor, Employment and Training Administration			
YouthBuild	17.274*	N/A	\$ 74,068
Passed through State of Nevada, Department of Employment, Training and Rehabilitation, Employment Security Division, Workforce Investment Support Services Unit			
Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors, ARRA **	17.275*	PY10-SESP-02	235,949
WIA Cluster	*		
WIA Adult Program	17.258	PY10-A-02, PY11-A-02	3,992,476
WIA Youth Activities	17.259	PY10-Y-02, PY11-Y-02	2,287,617
WIA Dislocated Workers	17.278	PY10-DW-02, PY11-DW-02	2,392,434
WIA Governor's Reserve Incentive Awards			
WIA Adult Program, WIA Youth Activities, WIA Dislocated Workers	17.258 17.259 17.278	PY09-GR(09)-LIFE-02	105,232
WIA Adult Program, WIA Youth Activities, WIA Dislocated Workers	17.258 17.259 17.278	1649-12-ESD	237,434
WIA Adult Program, WIA Youth Activities, WIA Dislocated Workers	17.258 17.259 17.278	PY11-GR(10)-I-02	17,735

* A "major" program

** American Recovery and Reinvestment Act of 2009

(Continued)

workforce CONNECTIONS

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2012
(Continued)**

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-through Entity Identifying Number(s)	<u>Expenditures</u>
All other expenditures (reported on the accrual basis)			
United States Department of Labor, Employment and Training Administration			
YouthBuild	17.274*	N/A	573,966
Passed through State of Nevada, Department of Employment, Training and Rehabilitation, Employment Security Division, Workforce Investment Support Services Unit			
Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors, ARRA **	17.275*	PY10-SESP-02	1,581,395
WIA Cluster (continued)	*		
WIA Adult Program	17.258	PY10-A-02, PY11-A-02	2,110,680
WIA Youth Activities	17.259	PY10-Y-02, PY11-Y-02	3,025,445
WIA Dislocated Workers	17.278	PY10-DW-02, PY11-DW-02, PY11-Layoff Aversion-02	1,602,831
Total United States Department of Labor, Employment and Training Administration			<u>18,237,262</u>
United States Department of the Interior, Fish and Wildlife Service			
Fish and Wildlife Management Assistance	15.608	N/A	11,029
Total United States Department of the Interior, Fish and Wildlife Service			<u>11,029</u>

* A "major" program

** American Recovery and Reinvestment Act of 2009

(Continued)

workforce CONNECTIONS

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2012
(Continued)**

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-through Entity Identifying Number(s)	<u>Expenditures</u>
All other expenditures (reported on the accrual basis) (continued)			
United States Department of Justice, Office of Justice Programs, Bureau of Justice Assistance			
Second Chance Act Prisoner Reentry Initiative	16.812	N/A	386,931
Total United States Department of Justice, Office of Justice Programs, Bureau of Justice Assistance			<u>386,931</u>
United States Department of Health and Human Services, Health Resources and Services Administration			
Passed through State of Nevada, Department of Employment, Training and Rehabilitation, Employment Security Division, Workforce Investment Support Services Unit			
Affordable Care Act (ACA) State Health Care Workforce Development Grants	93.509	PY10-Workforce Connections-HRSA	91,727
Total United States Department of Health and Human Services, Health Resources and Services Administration			<u>91,727</u>
Total Expenditures			<u><u>\$ 18,726,949</u></u>

* A "major" program

** American Recovery and Reinvestment Act of 2009

workforce CONNECTIONS

**Notes to Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2012**

Note 1. Reporting Entity

The accompanying supplementary schedule of expenditures of federal awards presents the activity of all federal financial assistance programs of *workforce CONNECTIONS* (the Organization). The reporting entity is defined in Note 1 to the basic financial statements. The schedule includes all expended federal financial assistance received directly from federal agencies as well as passed through other government agencies.

Note 2. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Organization. Expenditures passed through to subrecipients are presented on the cash basis of accounting and all other expenditures are presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 3. Subrecipients

During the year ended June 30, 2012, the following awards (including amendments) were given to subrecipients:

<u>Subrecipient</u>	<u>Award</u>
Workforce Investment Act, Title 1 (CFDA Numbers 17.258, 17.259, 17.278)	
Bridge Counseling Associates	\$ 500,000
Clark County School District	862,000
Foundation for an Independent Tomorrow	600,000
GNJ Family Life Center	600,000
Goodwill Industries of Southern Nevada	600,000
HELP of Southern Nevada	1,913,000
Latin Chamber of Commerce Community Foundation	1,950,000
Lincoln County School District	100,000
Nevada Hospital Association	600,000
Nevada Partners, Inc.	2,877,909
Nye Communities Coalition	1,288,753
Southern Nevada Children First	375,000
Southern Nevada Medical Industry Coalition	600,000
Southern Nevada Regional Housing Authority	350,000
YouthBuild (CFDA Number 17.274)	
Clark County School District	<u>158,584</u>
	<u>\$ 13,375,246</u>

workforce CONNECTIONS

**Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2012**

Section I - Summary of Auditors' Results:**Financial Statements:**

Type of auditors' report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Noncompliance material to financial statements?	No

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	Yes
Type of auditors' report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)?	Yes

Identification of major programs:

CFDA Number:	Name of Federal Program or Cluster:
	United States Department of Labor, Employment and Training Administration:
17.258, 17.259, 17.278	WIA cluster: WIA Adult Program, WIA Youth Activities, WIA Dislocated Workers
17.275	Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors, ARRA*
17.274	YouthBuild
Dollar threshold used to distinguish between Type A and Type B programs:	\$561,808
Auditee qualified as low-risk auditee?	No

* American Recovery and Reinvestment Act of 2009

workforce CONNECTIONS

**Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2012**

Section II – Findings relating to the financial statements, which are required to be reported in accordance with auditing standards generally accepted in the United States and *Government Auditing Standards*:

None reported.

workforce CONNECTIONS

**Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2012**

Section III – Findings and questioned costs for federal awards, including audit findings as defined in Circular A-133 Section .510(a):

2012-1

Program:	U.S. Department of Labor, Employment and Training Administration: WIA cluster: WIA Adult Program, WIA Youth Activities, WIA Dislocated Workers. CFDA # 17.258, 17.259, 17.278. Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors, ARRA*. CFDA # 17.275. YouthBuild. CFDA # 17.274.
Specific requirements:	When federal grants are funded in advance, rather than on a reimbursement basis, recipients shall minimize the time elapsing between the receipt of federal grant funds and disbursement of such funds for their approved purpose.
Condition/Context:	Of the 20 requests for grant funds examined, the time elapsed between receipt of drawdowns requests and disbursement of subrecipient reimbursement requests has been inconsistent. From the period of July 2011 through December 2011, the time elapsed was from 1 to 90 days. From the time period of January 2012 to June 2012, the time elapsed improved to from one to nine days.
Questioned Costs:	None noted.
Effect:	Reasonable assurance that the time elapsing between the receipt of federal grant funds and disbursement of such funds for their approved purpose is minimized cannot readily be attained.
Cause:	Failure to effectively implement and monitor compliance with policies and procedures designed to provide reasonable assurance that the time elapsing between the receipt of federal grant funds and disbursement of such funds for their approved purpose is minimized.
Recommendation:	We recommend that management implement and monitor the current compliance policies designed to provide reasonable assurance that the time elapsing between the receipt of federal grant funds and disbursement of such funds for their approved purpose is minimized.

* American Recovery and Reinvestment Act of 2009

workforce CONNECTIONS

Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2012

Section III – Findings and questioned costs for federal awards, including audit findings as defined in Circular A-133
Section .510(a) (continued):

2012-1 (continued)

Management's response:

Management informed us that it will monitor the current policies and procedures designed to provide reasonable assurance that the time elapsing between the receipt of federal grant funds and disbursement of such funds for their approved purpose is minimized.

workforce CONNECTIONS

**Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2012**

**Section III – Findings and questioned costs for federal awards, including audit findings as defined in Circular A-133
Section .510(a) (continued):**

2012-2

Program:	U.S. Department of Labor, Employment and Training Administration: WIA cluster: WIA Adult Program, WIA Youth Activities, WIA Dislocated Workers. CFDA # 17.258, 17.259, 17.278. YouthBuild. CFDA # 17.274.
Specific requirements:	Requests for funds shall be complete, accurate and agree to supporting documentation. Independent review of requests for funds shall be performed to assure accuracy, completeness of data and information included therein, and agreement to supporting documentation.
Condition/Context:	In examining a sample of 22 requests for grant funds, we noted that eight WIA Cluster and two YouthBuild requests did not exhibit evidence of independent review for accuracy and completeness.
Questioned Costs:	Not applicable.
Effect:	Reasonable assurance that requests for funds were reviewed for accuracy and completeness cannot readily be attained.
Cause:	Failure to effectively implement and monitor compliance with policies and procedures designed to provide reasonable assurance that requests for funds are complete, accurate and agree to supporting documentation.
Recommendation:	We recommend that management implement and monitor the current compliance policies designed to provide reasonable assurance that requests for funds are complete, accurate and agree to supporting documentation.
Management's response:	Management informed us that it will monitor the current policies and procedures designed to provide reasonable assurance that requests for funds are complete, accurate and agree to supporting documentation.

workforce CONNECTIONS

**Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2012**

**Section III – Findings and questioned costs for federal awards, including audit findings as defined in Circular A-133
Section .510(a) (continued):**

2012-3

Program:	U.S. Department of Labor, Employment and Training Administration: WIA cluster: WIA Adult Program, WIA Youth Activities, WIA Dislocated Workers. CFDA # 17.258, 17.259, 17.278. Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors, ARRA*. CFDA # 17.275.
Specific requirements:	Documentation supporting program participant eligibility shall be accurate and retained.
Condition/Context:	Of the 56 participant files selected for testing for the WIA cluster Graduate Advocate Program, two did not include the signature of a parent or guardian. Of the 77 participant files examined for the SESP Incumbent Worker Program, two contained improper identification where the participant's Application for a Nevada Driver's License was used to verify identity, one lacked evidence of selective service verification, and 15 contained inconsistent documentation of participant and staff signatures on forms.
Questioned Costs:	Not applicable.
Effect:	Reasonable assurance of participant eligibility cannot readily be attained.
Cause:	Failure to adopt, effectively implement and monitor compliance with policies and procedures designed to provide reasonable assurance that required participant eligibility documentation is complete, accurate and retained.
Recommendation:	We recommend that management implement and monitor the current compliance policies designed to provide reasonable assurance that required participant eligibility documentation is complete, accurate and retained.
Management's response:	Management informed us that it will monitor the current policies and procedures designed to provide reasonable assurance that required participant eligibility documentation is complete, accurate and retained.

* American Recovery and Reinvestment Act of 2009

workforce CONNECTIONS

**Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2012**

**Section III – Findings and questioned costs for federal awards, including audit findings as defined in Circular A-133
Section .510(a) (continued):**

2012-4

Program:	U.S. Department of Labor, Employment and Training Administration: WIA cluster: WIA Adult Program, WIA Youth Activities, WIA Dislocated Workers. CFDA # 17.258, 17.259, 17.260. YouthBuild. CFDA # 17.274.
Specific requirements:	Property records shall contain a description (including serial number or other identification number), source, who holds title, acquisition date and cost, percentage of Federal participation in the cost, location, condition, and disposition data. Policies and procedures shall be in place for responsibilities of record keeping and authorities for disposition.
Condition/Context:	During our physical inventory of capital assets, we noted that, of the 80 items we observed, nine were found in incorrect locations and two were disposed of in December 2010, but remained in the capital asset schedules.
Questioned Costs:	Not applicable.
Effect:	Reasonable assurance that capital asset records are complete and accurate cannot readily be attained.
Cause:	Failure to adopt, effectively implement and monitor compliance with policies and procedures designed to provide reasonable assurance that capital asset records are accurately maintained.
Recommendation:	We recommend that management implement and monitor compliance policies designed to provide reasonable assurance that capital asset records are accurately maintained.
Management's response:	Management informed us that it will implement and monitor policies and procedures designed to provide reasonable assurance that capital asset records are accurately maintained.

workforce CONNECTIONS

**Schedule of Prior Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2011**

Section II – Findings relating to the financial statements, which are required to be reported in accordance with auditing standards generally accepted in the United States and *Government Auditing Standards*:

2011-1

Criteria:	Government financial statements prepared in accordance with accounting principles generally accepted in the United States (GAAP) normally require the use of both the modified accrual basis and the accrual basis of accounting. To provide reasonable assurance that financial statements, free of material errors, are presented using the appropriate basis of accounting, transactions must be accurately recognized in accordance with GAAP and associated policies and procedures.
Condition:	There is an apparent lack of effective policies and procedures designed to provide reasonable assurance that transactions are accurately recognized and financial statements, free of material errors, are presented using the appropriate basis of accounting.
Effect:	Reasonable assurance that transactions are accurately recognized and financial statements, free of material errors, are presented using the appropriate basis of accounting, as required by GAAP, cannot readily be attained. As a result, numerous adjustments (most of which requiring significant time) were necessary.
Cause:	Failure to adopt, effectively implement and monitor compliance with policies and procedures designed to provide reasonable assurance that transactions are accurately recognized and financial statements, free of material errors, are appropriately presented.
Current Status:	No significant exceptions were noted in the current year's audit procedures, and therefore, this finding appears to have been corrected.

workforce CONNECTIONS

**Schedule of Prior Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2011**

Section II – Findings relating to the financial statements, which are required to be reported in accordance with auditing standards generally accepted in the United States and *Government Auditing Standards* (continued):

2011-2

Criteria:	Those delegated the primary responsibility for the accounting and reporting function should possess sufficient skills, knowledge (with an emphasis on the specific requirements unique to a governmental entity), and other resources to afford reasonable assurance of the appropriate application of accounting principles generally accepted in the United States (GAAP) in preparing financial statements.
Condition:	Those delegated the primary responsibility for the accounting and reporting function lack sufficient skills, knowledge (with an emphasis on the specific requirements unique to a governmental entity), and other resources to afford reasonable assurance of the appropriate application of GAAP in recording transactions and preparing financial statements.
Effect:	Reasonable assurance of the appropriate application of GAAP cannot readily be attained. As a result, numerous adjustments (most of which requiring significant time) were necessary.
Cause:	Failure to retain personnel who possess an appropriate level of knowledge and skill to provide reasonable assurance of the appropriate application of GAAP or provide sufficient training and other resources to those delegated the primary responsibility for the accounting and reporting function such that reasonable assurance of the acquisition of such knowledge and skills could be attained.
Current status:	No significant exceptions were noted in the current year's audit procedures, and therefore, this finding appears to have been corrected.

workforce CONNECTIONS

**Schedule of Prior Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2011**

Section III – Findings and questioned costs for federal awards, including audit findings as defined in Circular A-133 Section .510(a):

2011-3

Program:	U.S. Department of Labor, Employment and Training Administration: WIA cluster: WIA Adult Program, WIA Adult Program, ARRA*, WIA Youth Activities, WIA Youth Activities, ARRA*, WIA Dislocated Workers, WIA Dislocated Workers, ARRA*. CFDA # 17.258, 17.259, 17.260. Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors, ARRA*. CFDA # 17.275. YouthBuild, YouthBuild, ARRA*. CFDA # 17.274.
Specific requirements:	The schedule of expenditures of federal awards shall be complete and accurate and agree to supporting records/documentation.
Condition/Context:	The unaudited schedule of expenditures of federal awards did not agree to supporting records/documentation and could not be reconciled to the general ledger prior to completion of the numerous adjustments discussed in findings 11-1 and 11-2.
Questioned Costs:	None noted.
Effect:	Reasonable assurance that the schedule of expenditures of federal awards is complete and accurate cannot readily be attained.
Cause:	Failure to retain personnel who possess an appropriate level of knowledge and skill and to adopt, effectively implement and monitor compliance with policies and procedures designed to provide reasonable assurance of the accuracy, completeness and agreement to supporting records/documentation of the schedule of expenditures of federal awards and its preparation in compliance with applicable requirements.
Current status:	No significant exceptions were noted in the current year's audit procedures, and therefore, this finding appears to have been corrected.

* American Recovery and Reinvestment Act of 2009

workforce CONNECTIONS

**Schedule of Prior Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2011**

**Section III – Findings and questioned costs for federal awards, including audit findings as defined in Circular A-133
Section .510(a) (continued):**

2011-4

Program:	<p>U.S. Department of Labor, Employment and Training Administration: WIA cluster: WIA Adult Program, WIA Adult Program, ARRA*, WIA Youth Activities, WIA Youth Activities, ARRA*, WIA Dislocated Workers, WIA Dislocated Workers, ARRA*. CFDA # 17.258, 17.259, 17.260. Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors, ARRA*. CFDA # 17.275. YouthBuild, YouthBuild, ARRA*. CFDA # 17.274.</p>
Specific requirements:	<p>Grant funds received pursuant to an approved drawdown or reimbursement request shall be expended as specified in the drawdown or reimbursement request.</p> <p>When federal grants are funded in advance, rather than on a reimbursement basis, recipients shall minimize the time elapsing between the receipt of federal grant funds and disbursement of such funds for their approved purpose.</p>
Condition/Context:	<p>During the year ended June 30, 2011, 57 subrecipient obligations, totaling \$1,001,390, were incurred and paid prior to the receipt of specifically requested grant funds, using funds requested for other purposes. The time elapsing between the disbursement of such funds and receipt of the specifically requested grant funds averaged 56.25 days with a maximum time lapse of 233 days. In addition, estimated percentages used to drawdown general operating expense funds differed (depending upon the funding source and the program from 4.13% to 8.60%) from the total actual general operating expense percentages at June 30, 2011.</p> <p>During the year ended June 30, 2011, 457 subrecipient obligations, totaling \$15,578,691, were incurred and paid subsequent to the receipt of specifically requested funds. The time elapsing between the receipt of federal grant funds and disbursement of such funds averaged 8.69 days with a maximum time lapse of 195 days. In addition, at June 30, 2011, grant funds totaling \$589,076 had been requested to liquidate general operating obligations prior to the incurrence of such general operating obligations and grant funds totaling \$528,683 had been requested to liquidate subrecipient obligations prior to the incurrence of such subrecipient obligations.</p>
Questioned Costs:	None noted.

* American Recovery and Reinvestment Act of 2009

workforce CONNECTIONS

Schedule of Prior Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2011

**Section III – Findings and questioned costs for federal awards, including audit findings as defined in Circular A-133
Section .510(a) (continued):**

2011-4 (continued)

Effect:	Reasonable assurance that grant funds are expended for the purpose specified in the approved drawdown or reimbursement request and that the time elapsing between the receipt of federal grant funds and disbursement of such funds for their approved purpose is minimized cannot readily be attained.
Cause:	Failure to adopt, effectively implement and monitor compliance with policies and procedures designed to provide reasonable assurance that grant funds are expended in accordance with the approved drawdown or reimbursement request purpose and that the time elapsing between the receipt of federal grant funds and disbursement of such funds for their approved purpose is minimized.
Current status:	This condition still exists with regard to timely payment and is reported in the current year's schedule of findings and questioned costs as finding number 2012-1.

workforce CONNECTIONS

**Schedule of Prior Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2011**

Section III – Findings and questioned costs for federal awards, including audit findings as defined in Circular A-133 Section .510(a) (continued):

2011-5

Program:	<p>U.S. Department of Labor, Employment and Training Administration: WIA cluster: WIA Adult Program, WIA Adult Program, ARRA*, WIA Youth Activities, WIA Youth Activities, ARRA*, WIA Dislocated Workers, WIA Dislocated Workers, ARRA*. CFDA # 17.258, 17.259, 17.260. Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors, ARRA*. CFDA # 17.275. YouthBuild, YouthBuild, ARRA*. CFDA # 17.274.</p>
Specific requirements:	<p>Requests for funds shall be complete, accurate and agree to supporting documentation. Independent review of requests for funds shall be performed to assure accuracy, completeness of data and information included therein, and agreement to supporting records/documentation.</p>
Condition/Context:	<p>Of the 147 requests for grant funds examined (114 for the WIA cluster programs (CFDA # 17.258, 17.259, 17.260), 11 for the Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors program (CFDA # 17.275) and 22 for the YouthBuild program (CFDA # 17.274)), 19 did not include evidence of management approval, 54 did not exhibit evidence of independent review for accuracy and completeness, 1 included a mathematical error, 5 had an unrequested grant balance different from that on the immediately prior request, 26 did not include a schedule of prior requests or a reconciliation to the unrequested grant balance, and none exhibited evidence of subrecipient program review.</p> <p>In addition, although individual requests for grant funds could be traced to the schedule of expenditures of federal awards, in total the 147 request for grant funds examined, could not be reconciled to the general ledger prior to completion of the numerous adjustments discussed in findings 11-1 and 11-2 and as a result, general operating costs of \$8,123, were over allocated and charged to one ARRA* grant and had to be reclassified and charged to a non-ARRA* grant for which the costs were also allowable and general operating costs of \$381,413, were over allocated and charged to two non-ARRA* grants and had to be reclassified and charged to two ARRA* grants for which the costs were also allowable.</p>
Questioned Costs:	<p>Not applicable.</p>
Effect:	<p>Reasonable assurance that requests for funds are complete, accurate and agree to supporting documentation cannot readily be attained.</p>

* American Recovery and Reinvestment Act of 2009

workforce CONNECTIONS

Schedule of Prior Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2011

**Section III – Findings and questioned costs for federal awards, including audit findings as defined in Circular A-133
Section .510(a) (continued):**

2011-5 (continued)

Current status: This condition still exists and is reported in the current year's schedule of findings
and questioned costs as finding number 2012-2.

workforce CONNECTIONS

**Schedule of Prior Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2011**

Section III – Findings and questioned costs for federal awards, including audit findings as defined in Circular A-133 Section .510(a) (continued):

2011-6

Program:	U.S. Department of Labor, Employment and Training Administration: Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors, ARRA*. CFDA # 17.275. YouthBuild, ARRA*. CFDA # 17.274.
Specific requirements:	The American Recovery and Reinvestment Act of 2009, Section 1512 requires the submission of certain reports, which are complete and accurate, no later than the 10 th day following the end of each calendar quarter (beginning the quarter ended September 30, 2009).
Condition/Context:	Two of the 8 reports submitted for the period of July 1, 2010 through June 30, 2011, were not submitted within the required 10 day time period.
Questioned Costs:	Not applicable.
Effect:	Reasonable assurance that required reports are submitted timely, within required time periods cannot readily be attained.
Cause:	Failure to adopt, effectively implement and monitor compliance with policies and procedures designed to provide reasonable assurance that required reports are submitted timely, within required time periods.
Current status:	No significant exceptions were noted in the current year's audit procedures, and therefore, this finding appears to have been corrected.

* American Recovery and Reinvestment Act of 2009

***workforce* CONNECTIONS**

**Schedule of Prior Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2011**

**Section III – Findings and questioned costs for federal awards, including audit findings as defined in Circular A-133
Section .510(a) (continued):**

2011-7

Program:	U.S. Department of Labor, Employment and Training Administration: WIA cluster: WIA Adult Program, WIA Adult Program, ARRA*, WIA Youth Activities, WIA Youth Activities, ARRA*, WIA Dislocated Workers, WIA Dislocated Workers, ARRA*. CFDA # 17.258, 17.259, 17.260. YouthBuild, YouthBuild, ARRA*. CFDA # 17.274.
Specific requirements:	Documentation supporting program participant eligibility shall be complete, accurate and retained.
Condition/Context:	Of the five participant files selected for testing for the WIA cluster program (CFDA # 17.259), two did not include the signature of a parent or guardian, one did not include the signature of a witness/program staff person and one could not be located. Of the 55 participant files selected for testing for the YouthBuild program (CFDA # 17.274), one did not include documentation supporting selective service registration or exemption.
Questioned Costs:	Not applicable.
Effect:	Reasonable assurance of participant eligibility cannot readily be attained.
Cause:	Failure to adopt, effectively implement and monitor compliance with policies and procedures designed to provide reasonable assurance that required participant eligibility documentation is complete, accurate and retained.
Current status:	This condition still exists and is reported in the current year's schedule of findings and questioned costs as finding number 2012-3.

* American Recovery and Reinvestment Act of 2009

workforce CONNECTIONS

**Schedule of Prior Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2011**

**Section III – Findings and questioned costs for federal awards, including audit findings as defined in Circular A-133
Section .510(a) (continued):**

2011-8

Program:	U.S. Department of Labor, Employment and Training Administration: WIA cluster: WIA Adult Program, WIA Adult Program, ARRA*, WIA Youth Activities, WIA Youth Activities, ARRA*, WIA Dislocated Workers, WIA Dislocated Workers, ARRA*. CFDA # 17.258, 17.259, 17.260. Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors, ARRA*. CFDA # 17.275. YouthBuild, YouthBuild, ARRA*. CFDA # 17.274.
Specific requirements:	Subrecipient award documents are to 1) include the award information (<i>i.e.</i> , the Catalog of Federal Domestic Assistance (CFDA) title and number; award name and number; if the award is research and development; and name of Federal awarding agency), requirements imposed by laws, regulations, and the provisions of contract or grant agreements; and the approved allowable activities, 2) specifically identify, and distinguish from awards under existing programs, funds provided under ARRA*, and 3) require separate identification and reporting on the Schedule of Expenditures of Federal Awards (SEFA) and Data Collection Form of all funds received under ARRA*.
Condition/Context:	Of the 19 original program year 2010 subrecipient award documents and 18 program year 2010 subrecipient award amendments examined, 1 contract was rescinded, 36 did not include dated signatures (date of document execution), 13 did not specifically identify and distinguish funds provided under ARRA* from awards under existing programs, and 13 did not include the requirement to separately identify and report all funds received under ARRA* on the SEFA and Data Collection Form.
Questioned Costs:	Not applicable.
Effect:	Reasonable assurance that subrecipient award documents include all required information and that funds provided under ARRA will be appropriately recognized and reported cannot readily be attained.
Cause:	Failure to adopt, effectively implement and monitor compliance with policies and procedures designed to provide reasonable assurance that all required information is included in subrecipient award documents and to require timely amendments of subrecipient award documents as new or revised requirements become effective.

* American Recovery and Reinvestment Act of 2009

workforce CONNECTIONS

Schedule of Prior Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2011

**Section III – Findings and questioned costs for federal awards, including audit findings as defined in Circular A-133
Section .510(a) (continued):**

2011-8 (continued)

Current status: No significant exceptions were noted in the current year's audit procedures, and therefore, this finding appears to have been corrected.

workforce CONNECTIONS

**Schedule of Prior Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2011**

**Section III – Findings and questioned costs for federal awards, including audit findings as defined in Circular A-133
Section .510(a) (continued):**

2011-9

Program:	U.S. Department of Labor, Employment and Training Administration: Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors, ARRA*. CFDA # 17.275. YouthBuild, YouthBuild, ARRA*. CFDA # 17.274.
Specific requirements:	Submission of a financial report, on Form ETA-9130, for each applicable program is required no later than the 45 th day following the end of each calendar quarter.
Condition/Context:	One of the 11 reports submitted for the period of July 1, 2010 through June 30, 2011, was not submitted within the required 45 day time period.
Questioned Costs:	Not applicable.
Effect:	Reasonable assurance that required reports are submitted timely, within required time periods cannot readily be attained.
Cause:	Failure to adopt, effectively implement and monitor compliance with policies and procedures designed to provide reasonable assurance that required reports are submitted timely, within required time periods.
Current status:	No significant exceptions were noted in the current year's audit procedures, and therefore, this finding appears to have been corrected.

* American Recovery and Reinvestment Act of 2009

workforce CONNECTIONS

**Schedule of Prior Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2011**

**Section III – Findings and questioned costs for federal awards, including audit findings as defined in Circular A-133
Section .510(a) (continued):**

2011-10

Program:	U.S. Department of Labor, Employment and Training Administration: WIA cluster: WIA Adult Program, WIA Adult Program, ARRA*, WIA Youth Activities, WIA Youth Activities, ARRA*, WIA Dislocated Workers, WIA Dislocated Workers, ARRA*. CFDA # 17.258, 17.259, 17.260. Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors, ARRA*. CFDA # 17.275. YouthBuild, YouthBuild, ARRA*. CFDA # 17.274.
Specific requirements:	Pass-through entities are to monitor subrecipient compliance through reporting, site visits, regular contact, or other means to provide reasonable assurance that the use of grant funds is administered in compliance with laws, regulations, and the provisions of contracts or grant agreements and performance goals are achieved. In addition, the written client compliance assurance reviews policy specifies that schedules for monitoring (compliance assurance reviews) will be developed no less than twice each year and that monitoring (compliance assurance review) reports will be issued no later than 30 days following completion of such reviews.
Condition/Context:	Monitoring of subrecipient compliance through reporting, site visits, regular contact, or other means was not performed and documented in accordance with stated client policies. Of 26 subrecipients with contract terms that included some or all of the period from July 1, 2010 through June 30, 2011, only one monitoring (compliance assurance review) was performed and documented for each subrecipient.
Questioned Costs:	None noted.
Effect:	Reasonable assurance of compliance with grant monitoring requirements cannot readily be attained.
Cause:	Failure to effectively monitor compliance with policies and procedures designed to provide reasonable assurance of compliance with grant monitoring requirements.

* American Recovery and Reinvestment Act of 2009

***workforce* CONNECTIONS**

**Schedule of Prior Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2011**

**Section III – Findings and questioned costs for federal awards, including audit findings as defined in Circular A-133
Section .510(a) (continued):**

2011-10 (continued)

Current status: No significant exceptions were noted in the current year's audit procedures, and therefore, this finding appears to have been corrected.

OPERATIONS UPDATE:

12. REVIEW, DISCUSS, AND ACCEPT:

- a. PY2012 WIA Formula Budget July 1, 2012 through June 30, 2013 and Budget Narrative
- b. REVISED PY2012 WIA Formula Budget & Narrative with One-Time Construction Summary
- c. Budget vs. Actual Finance Report (Workforce Connections' Operations) for the period July 1, 2012 through June 30, 2013 (Formula WIA)
- d. PY2011/PY2012 Awards & Expenditures Report – Monthly Update
- e. Adult & Dislocated Worker & Youth Funding Plans
- f. Audit Findings Report for Program Year 2010 (Year Ended June 30, 2011)
- g. YouthBuild Las Vegas Audit Findings Report
- h. Workforce Connections' Standing Professional Services Contracts – Monthly Update

workforceCONNECTIONS
PY2012 WIA Formula Budget
July 1, 2012 - June 30, 2013
(Revised Budget - January 2013)

Revenue by Funding Stream	Approved Budget PY2012	Proposed Budget PY2012	\$ Change	Available for LWIB Operations		Community Resource Allocations	TOTAL
				10% Admin	10% Program		
PY2012 Adult	8,316,715	8,316,715	-	831,672	831,672	6,653,371	8,316,715
PY2012 Dislocated Worker	4,847,926	4,847,926	-	484,793	484,793	3,878,340	4,847,926
PY2012 Dislocated Worker - Addl. DETR Allocation Jan 2013	679,465	679,465	-			679,465	679,465
PY2012 Youth	6,337,899	6,337,899	-	633,790	633,790	5,070,319	6,337,899
PY2011 Adult Carry Forward	1,000,000	1,000,000	-	100,000	100,000	800,000	1,000,000
PY2011 Dislocated Worker Carry Forward	1,000,000	1,000,000	-	100,000	100,000	800,000	1,000,000
PY2011 Youth Carry Forward	3,000,000	3,000,000	-	300,000	300,000	2,400,000	3,000,000
Other Revenues (Interest)	25	25	-		25	-	25
Governor's Reserve - Strategic Initiative			-		-		-
Total Revenue by Funding Stream	\$ 25,182,030	\$ 25,182,030	\$ -	\$ 2,450,255	\$ 2,450,280	\$ 20,281,495	\$ 25,182,030
				Subtotal Board Operations		\$ 4,900,535	

Notes:

1. PY2012 Revenues include WIA funding in the total amount of \$20,182,005.
2. Carry forward funds have been estimated for PY2011 in the amount of \$5,000,000. 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 10% of the total allocation for program management and oversight.
4. WIA funds have a two year life at the local board level and an additional year at the state level.

Community Resource Allocations	Approved Budget PY2012	Proposed Budget PY2012	\$ Change	One-Stop Location	Staff Office Relocation	Community Resource Allocations	TOTAL
Adult Services	7,453,371	7,453,371	-	1,000,000		6,453,371	7,453,371
Dislocated Worker Services	5,357,805	5,357,805	-		679,465	4,678,340	5,357,805
Youth Services	7,470,319	7,470,319	-			7,470,319	7,470,319
Subtotal Community Resource Allocations	\$ 20,281,495	\$ 20,281,495	\$ -	\$ 1,000,000	\$ 679,465	\$ 18,602,030	\$ 20,281,495

Board Operations	Approved Budget PY2012	Proposed Budget PY2012	\$ Change	Admin	Program	Total
Subtotal Operating Expenditures	4,900,535	4,900,535	-	1,937,710	2,962,825	4,900,535
Total Expenditures	\$ 25,182,030	\$ 25,182,030		\$ 1,937,710	\$ 2,962,825	\$ 20,281,495
Fund Balance	\$ -	\$ -		\$ 512,545	\$ (512,545)	\$ -

NOTE: PY2012 funding period is available July 1, 2012 through June 30, 2014 (after two years, funds revert to the State for one additional year)
PY2011 funding period is available July 1, 2011 through June 30, 2013 (after two years, funds revert to the State for one additional year)

workforceCONNECTIONS
PY2012 WIA Formula Budget
July 1, 2012 - June 30, 2013
(Revised Budget - January 2013)

Board Operations	Authorized FTE	Actual FTE	Approved Budget PY2012	Proposed Budget PY2012	\$ Change	Admin	Program	Total
6500 Salaries	28.88	25.88	2,451,763	2,451,763	-	809,082	1,642,681	2,451,763
7000 Accounting and Auditing			350,000	350,000	-	350,000	-	350,000
7005 Legal Fees			75,000	75,000	-	75,000	-	75,000
7010 Legal Publication Advertising			18,000	18,000	-	5,040	12,960	18,000
7020 Licenses and Permits			3,000	3,000	-	840	2,160	3,000
7025 Dues and Subscriptions			12,000	12,000	-	3,360	8,640	12,000
7030 Postage and Delivery			6,000	6,000	-	1,680	4,320	6,000
7035 Printing and Reproduction			12,000	12,000	-	3,360	8,640	12,000
7040 Office Supplies			15,000	15,000	-	4,200	10,800	15,000
7045 Systems Communications			50,000	50,000	-	14,000	36,000	50,000
7050 Tuition, Training, and Seminars - Staff			40,000	40,000	-	11,200	28,800	40,000
7055 Travel and Mileage - Staff			30,000	30,000	-	8,400	21,600	30,000
7060 Utilities (included in Rent)			-	-	-	-	-	-
7065 Telephone			30,000	30,000	-	8,400	21,600	30,000
7070 Rent (Offices)			365,348	365,348	-	102,297	263,051	365,348
7075 Equipment Repairs			-	-	-	-	-	-
7075 Facilities Maintenance			6,500	6,500	-	1,820	4,680	6,500
7080 Admin Support Contracts			120,000	120,000	-	120,000	-	120,000
7085 Program Support Contracts			60,000	60,000	-	-	60,000	60,000
7085 Program Support Contracts - IT NVTrac/Web			137,000	137,000	-	-	137,000	137,000
7090 Non-Board Meetings and Outreach			30,000	30,000	-	8,400	21,600	30,000
7095 Board Meetings and Travel			18,000	18,000	-	-	18,000	18,000
7100 Insurance			40,000	40,000	-	11,200	28,800	40,000
7100-7120 Employee Fringe Benefits			823,818	823,818	-	271,860	551,958	823,818
7125 Employer Payroll Taxes			72,804	72,804	-	24,025	48,779	72,804
7130/7135 Payroll Services and Bank Fees			16,000	16,000	-	16,000	-	16,000
7200 Equipment - Operating Leases			15,000	15,000	-	4,200	10,800	15,000
8500 Capital - Equipment and Furniture			55,000	55,000	-	15,400	39,600	55,000
8510 Capital - Software NVTrac - Data System			-	-	-	-	-	-
8900 Strategic Initiative - WIA			48,302	48,302	-	67,946	(19,644)	48,302
Subtotal Board Operations			4,900,535	4,900,535	-	1,937,710	2,962,825	4,900,535

**Workforce Connections
Program Year 2012
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 2012 allotted funds are in the amount of \$20,182,005. Intertitle transfers in the amount of \$2,000,000 were processed from the Dislocated Worker to Adult funding stream based on demand. Allocated (revised) among the three funding streams: Adult - \$8,316,715, Dislocated Worker - \$4,847,926, and Youth - \$6,337,899. In addition, additional Dislocated Worker funds were received in January in the amount of \$679,465 from State Rapid Response funds.

Overall funding for PY 2012 was increased by \$1,981,394 (10.89%), compared to the Program Year 2011 WIA allocation which was \$18,200,611.

Other anticipated funding includes operating carry forward funds from Program Year 2011 WIA allocation estimated at \$5,000,000 and interest at \$25.

Total budgeted revenues for PY 2012 are \$25,182,030.

Expenditures – Community Resource Allocation:

On May 22, 2012, the Board approved extension of the Adult and Dislocated Worker PY2011 contracts in the amount of \$9,100,000 and a new PY2012 contract for adult re-entry services in the amount of \$700,000. In May and June 2012, the Board approved Youth PY2012 contracts in the amount of \$1,750,000 for out-of-school, \$1,944,000 for in-school youth programs, and \$300,000 for the youth re-entry program. The Board also approved an extension for Lincoln County's youth program in the amount of \$100,000 and an extension for Nye Community Coalition youth program in the amount of \$150,000.

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 had allocated 16% of the total budget allocation. Effective July 1, 2012, the Board of Directors elected to reduce the programmatic amount to 10%. Such operational and management oversight includes but is 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

6500 - Salaries: \$2,451,763 – Allocated costs for administrative and program staff salaries.

7000 - Accounting and Auditing: \$350,000 – Allocated costs for the A-133 audit as well as extended accounting, financial consulting, and technical support.

A-133 Audit	\$175,000
Accounting Services	\$175,000

7005 Legal Fees: \$75,000 – Allocated costs for legal services in areas such as board and official open meetings preparation including review of agendas, contract agreements, RFPs, and policies.

7010 Legal Publication Advertising: \$18,000 – Allocated costs for legal publications including job postings, Request for Proposals notices, and controlled advertisements.

7020 Licenses and Permits: \$3,000 – Allocated costs for software licenses and permits associated with new computers or purchased upgrades for current software.

7025 Dues and Subscriptions: \$12,000 – Allocated costs for memberships in trade and technical associations that benefit Workforce Connections' outreach and oversight initiatives. They offer valuable key contacts for workforce/economic development and technical information support.

7030 Postage and Delivery: \$6,000 – Allocated costs for postage and mail delivery including such activities as routine postage, courier delivery service, and Federal Express delivery

7035 Printing and Reproduction: \$12,000 – Allocated costs for monthly copier per copy charges and other ancillary copying and printing costs associated with Board administration and daily operations.

7040 Office Supplies: \$15,000 – Allocated costs for various office supplies needed for every day operations.

7045 Systems Communications: \$50,000 – Allocated costs for support systems such as data backup, T-1 lines, and web hosting for internal e-mail support.

7050 Tuition, Training, and Seminars (Staff): \$40,000 – Allocated costs for staff training and seminars for both local and out-of-town locations for fiscal, program, and systems management.

- 7055 Travel and Mileage (Staff): \$30,000** – Allocated costs for local mileage and out-of-town staff travel for grant related matters such as State and USDOL sponsored training and conferences. This account line 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.
- 7060 Utilities: \$0** – Allocated costs for utilities which are currently included in the monthly lease agreement.
- 7065 Telephone: \$30,000** – Allocated costs for all activities related to telephone services including local and long distance phone charges and wireless communication.
- 7070 Rent (Offices): \$365,348** – Allocated costs for Workforce Connections’ office space for staff in support of the Board’s administrative and programmatic functions.
- 7075 Facilities Maintenance: \$6,500** – Allocated costs for equipment or facility repairs and maintenance not included in the monthly rent payments for Workforce Connections’ administration offices.
- 7080 Admin Support Contracts: \$120,000** – Allocated costs for administrative support agreements and temporary staffing with focus on administrative, fiscal, and personnel management.
- 7085 Program Support Contracts: \$60,000** – Allocated costs for program support agreements and temporary staffing to support program activities.
- 7085 Program Support Contracts – IT NVTrac and Web: \$137,000** – Allocated costs for program support agreements and temporary staffing to support program and data support activities.
- 7090 Non-Board Meetings and Outreach: \$30,000** – Allocated costs for business and employer outreach initiatives to attract businesses and establish partnerships for workforce development and employer services.
- 7095 Board Meetings and Travel: \$18,000** – Allocated costs for facility and event related charges tied to board and committee meetings and Board travel to grant activities.
- 7100 Insurance: \$40,000** – Allocated costs for Board anticipated liability insurance costs for workers’ compensation, general business liability, and Board of Directors’ and officers’ omission and errors liability. This line also provides auto insurance for our green training vehicle.
- 7100-7120 Employee Fringe Benefits: \$823,818** – Allocated costs for employee benefits including medical, dental, life insurance, and Public Employees Retirement System (PERS) contributions. A rate of 35% of the total salaries is used to calculate the fringe benefits.

7125 - Employer Payroll Taxes: \$72,804 – Allocated costs for employer payroll taxes which are calculated at 3% of total salaries.

7130-7135 Bank/Payroll Services: \$16,000 – Allocated costs for various banking services which include wire transfers, ACH payments, and payroll services.

Bank Fees	\$9,000
Payroll Services	\$7,000

7200 Equipment – Operating Leases: \$15,000 – Allocated costs for existing leases on copiers and postage meter equipment as well as any rental equipment needed in daily operations.

8500 Capital – Equipment and Furniture: \$55,000 – Allocated costs for equipment and furniture including computers, servers, and furniture for administrative and programmatic support staff.

8510 Capital – Software NVTrac Data System: \$0 – Allocated costs for contractual expenditures related to the completion and maintenance of the NVTrac data tracking system.

8900 Strategic Initiatives: \$48,302 –This account line was created to utilize and track strategic projects in support of workforce initiatives with detailed tactics and strategies in response to unanticipated high demand workforce needs. These funds are available to be allocated for future workforce initiatives approved by the Board.

workforceCONNECTIONS --Operations and One-Stop Side-by-Side
July 1, 2012 - June 30, 2013
(Updated January 14, 2013)

Board Operations	Authorized FTE	Actual FTE	Approved Budget PY2012	One-Stop Center	Proposed Budget PY2012	One-Stop System	Authorized FTE	Actual FTE	Proposed Budget PY2012	TOTAL
6500 Salaries	32.88	29.88	2,451,763	Salaries	-	Salaries	6.00	4.00	107,474	2,559,237
7000 Accounting and Auditing			350,000	Accounting and Auditing	-	Accounting and Auditing			-	350,000
7005 Legal Fees			75,000	Legal Fees		Legal Fees			30,766	105,766
7010 Legal Publication Advertising			18,000	Legal Publication Advertising		Legal Publication Advertising			834	18,834
7020 Licenses and Permits			3,000	Licenses and Permits	-	Licenses and Permits			-	3,000
7025 Dues and Subscriptions			12,000	Dues and Subscriptions	500	Dues and Subscriptions			-	12,500
7030 Postage and Delivery			6,000	Postage and Delivery	500	Postage and Delivery			1,522	8,022
7035 Printing and Reproduction			12,000	Printing and Reproduction	1,400	Printing and Reproduction			2,100	15,500
7040 Office Supplies			15,000	Office Supplies	2,000	Office Supplies			1,500	18,500
7045 Systems Communications			50,000	Systems Communications	1,000	Systems Communications			5,000	56,000
7050 Tuition, Training, and Seminars - Staff			40,000	Tuition, Training, and Seminars - Staff		Tuition, Training, and Seminars - Staff			500	40,500
7055 Travel and Mileage - Staff			30,000	Travel and Mileage - Staff		Travel and Mileage - Staff			-	30,000
7060 Utilities			-	Utilities	2,000	Utilities			6,000	8,000
7060 Utilities (Deposit)			-	Utilities (Deposit)		Utilities (Deposit)			4,560	4,560
7065 Telephone			30,000	Telephone		Telephone			-	30,000
7070 Rent (Offices)			365,348	Rent (Offices)	11,600	Rent (Offices)			33,840	410,788
7070 Rent (Deposit on New Location)				Rent (Deposit on New Location)		Rent (Deposit on New Location)			52,816	52,816
7075 Facilities Maintenance			6,500	Facilities Maintenance	1,860	Facilities Maintenance			-	8,360
7080 Admin Support Contracts			120,000	Admin Support Contracts	-	Admin Support Contracts			-	120,000
7085 Program Support Contracts			60,000	Program Support Contracts	5,400	Program Support Contracts			190,275	255,675
7085 Program Support Contracts - IT NVTrac/Web			137,000	Program Support Contracts - IT NVTrac/Web	-	Program Support Contracts - IT NVTrac/Web			25,000	162,000
7090 Non-Board Meetings and Outreach			30,000	Non-Board Meetings and Outreach	416	Non-Board Meetings and Outreach			5,000	35,416
7095 Board Meetings and Travel			18,000	Board Meetings and Travel		Board Meetings and Travel			-	18,000
7100 Insurance			40,000	Insurance	-	Insurance			15,000	55,000
7100-7120 Employee Fringe Benefits			823,818	Employee Fringe Benefits	-	Employee Fringe Benefits			18,900	842,718
7125 Employer Payroll Taxes			72,804	Employer Payroll Taxes	-	Employer Payroll Taxes			2,476	75,280
7130/7135 Payroll Services and Bank Fees			16,000	Payroll Services and Bank Fees	-	Payroll Services and Bank Fees			313	16,313
7200 Equipment - Operating Leases			15,000	Equipment - Operating Leases	1,600	Equipment - Operating Leases			2,400	19,000
8500 Capital - Tenant Improvements, Equipment and Furniture			55,000	Capital - Tenant Improvements, Equipment and Furniture	-	Capital - Tenant Improvements, Equipment and Furniture			816,713	871,713
Depreciation (Tenant Impr, Furnishings, and Equip)			-	Depreciation (Tenant Impr, Furnishings, and Equip)	13,625	Depreciation (Tenant Impr, Furnishings, and Equip)			-	13,625
8900 Strategic Initiative - WIA			48,302	Strategic Initiative - WIA		Strategic Initiative - WIA			258,530	306,832
Subtotal Board Operations			4,900,535	Subtotal One-Stop Center	41,901	Subtotal One-Stop System			1,637,564	6,580,000
									1,679,465	

workforceCONNECTIONS
PY2012 WIA Formula Budget
July 1, 2012 - June 30, 2013
(Revised Budget - February 26, 2013)

Revenue by Funding Stream	Approved Budget PY2012	Proposed Budget PY2012	\$ Change	Available for LWIB Operations		Community Resource Allocations	TOTAL
				10% Admin	10% Program		
PY2012 Adult	8,316,715	8,316,715	-	831,672	831,672	6,653,371	8,316,715
PY2012 Dislocated Worker	4,847,926	4,847,926	-	484,793	484,793	3,878,340	4,847,926
PY2012 Dislocated Worker - Addl. DETR Allocation Jan 2013	679,465	679,465	-			679,465	679,465
PY2012 Dislocated Worker - Addl. DETR Allocation Apr 2013		1,358,271	1,358,271	135,827	135,827	1,086,617	1,358,271
PY2012 Youth	6,337,899	6,337,899	-	633,790	633,790	5,070,319	6,337,899
PY2011 Dislocated Worker - Addl. DETR Allocation Apr 2013		669,776	669,776	66,978	66,978	535,820	669,776
PY2011 Adult Carry Forward	1,000,000	1,000,000	-	100,000	100,000	800,000	1,000,000
PY2011 Dislocated Worker Carry Forward	1,000,000	1,000,000	-	100,000	100,000	800,000	1,000,000
PY2011 Youth Carry Forward	3,000,000	3,000,000	-	300,000	300,000	2,400,000	3,000,000
Other Revenues (Interest)	25	25	-		25	-	25
Governor's Reserve - Strategic Initiative			-		-		-
Total Revenue by Funding Stream	\$ 25,182,030	\$ 27,210,077	\$ 2,028,047	\$ 2,653,060	\$ 2,653,085	\$ 21,903,932	\$ 27,210,077
				Subtotal Board Operations		\$ 5,306,145	

Notes:

1. PY2012 Revenues include WIA funding in the total amount of \$22,210,052.
2. Carry forward funds have been estimated for PY2011 in the amount of \$5,000,000. These fund estimates may 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 10% of the total allocation for program management and oversight.
4. WIA funds have a two year life at the local board level and an additional year at the state level.

Community Resource Allocations	Approved Budget PY2012	Proposed Budget PY2012	\$ Change	One-Stop System	Staff Office Relocation	Community Resource Allocations	TOTAL
Adult Services	7,453,371	7,453,371	-	1,000,000		6,453,371	7,453,371
Dislocated Worker Services	5,357,805	6,980,242	1,622,437		1,435,600	5,544,642	6,980,242
Youth Services	7,470,319	7,470,319	-			7,470,319	7,470,319
Subtotal Community Resource Allocations	\$ 20,281,495	\$ 21,903,932	\$ 1,622,437	\$ 1,000,000	\$ 1,435,600	\$ 19,468,332	\$ 21,903,932

Board Operations	Approved Budget PY2012	Proposed Budget PY2012	\$ Change	Admin	Program	Total
Subtotal Operating Expenditures	4,900,535	5,306,145	405,610	1,871,395	3,434,750	5,306,145
Total Expenditures	\$ 25,182,030	\$ 27,210,077		\$ 1,871,395	\$ 3,434,750	\$ 21,903,932
Fund Balance	\$ -	\$ -		\$ 781,665	\$ (781,665)	\$ -

NOTE: PY2012 funding period is available July 1, 2012 through June 30, 2014 (after two years, funds revert to the State for one additional year)
PY2011 funding period is available July 1, 2011 through June 30, 2013 (after two years, funds revert to the State for one additional year)

workforceCONNECTIONS
PY2012 WIA Formula Budget
July 1, 2012 - June 30, 2013
(Revised Budget - February 26, 2013)

Board Operations	Authorized FTE	Actual FTE	Approved Budget PY2012	Proposed Budget PY2012	\$ Change	Admin	Program	Total
6500 Salaries	32.18	28.18	2,451,763	2,451,763	-	735,529	1,716,234	2,451,763
7000 Accounting and Auditing			350,000	350,000	-	350,000	-	350,000
7005 Legal Fees			75,000	75,000	-	75,000	-	75,000
7010 Legal Publication Advertising			18,000	18,000	-	7,380	10,620	18,000
7020 Licenses and Permits			3,000	3,000	-	900	2,100	3,000
7025 Dues and Subscriptions			12,000	12,000	-	3,600	8,400	12,000
7030 Postage and Delivery			6,000	6,000	-	1,800	4,200	6,000
7035 Printing and Reproduction			12,000	12,000	-	3,600	8,400	12,000
7040 Office Supplies			15,000	15,000	-	4,500	10,500	15,000
7045 Systems Communications			50,000	50,000	-	20,500	29,500	50,000
7050 Tuition, Training, and Seminars - Staff			40,000	40,000	-	16,400	23,600	40,000
7055 Travel and Mileage - Staff			30,000	30,000	-	9,000	21,000	30,000
7060 Utilities (included in Rent)			-	-	-	-	-	-
7065 Telephone			30,000	30,000	-	12,300	17,700	30,000
7070 Rent (Offices)			365,348	365,348	-	109,604	255,744	365,348
7075 Facilities Maintenance			6,500	6,500	-	1,950	4,550	6,500
7080 Admin Support Contracts			120,000	120,000	-	120,000	-	120,000
7085 Program Support Contracts			60,000	60,000	-	-	60,000	60,000
7085 Program Support Contracts - IT NVTrac/Web			137,000	137,000	-	-	137,000	137,000
7090 Non-Board Meetings and Outreach			30,000	30,000	-	9,000	21,000	30,000
7095 Board Meetings and Travel			18,000	18,000	-	-	18,000	18,000
7100 Insurance			40,000	40,000	-	16,400	23,600	40,000
7100-7120 Employee Fringe Benefits			823,818	823,818	-	247,145	576,673	823,818
7125 Employer Payroll Taxes			72,804	72,804	-	21,841	50,963	72,804
7130/7135 Payroll Services and Bank Fees			16,000	16,000	-	16,000	-	16,000
7200 Equipment - Operating Leases			15,000	15,000	-	4,500	10,500	15,000
8500 Capital - Tenant Impr., Equipment and Furniture			55,000	55,000	-	16,500	38,500	55,000
8900 Strategic Initiative - WIA			48,302	453,912	405,610	67,946	385,966	453,912
Subtotal Board Operations			4,900,535	5,306,145	405,610	1,871,395	3,434,750	5,306,145

**Workforce Connections
Program Year 2012
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 2012 allotted funds are in the amount of \$22,210,052. Allocated (revised) among the three funding streams: Adult - \$8,316,715, Dislocated Worker - \$4,847,926, Youth - \$6,337,899, and Dislocated Worker Rapid Response Funds - \$679,465. In addition, more Dislocated Worker funds were received in February in the amount of \$2,028,047 from State Rapid Response funds.

Overall funding for PY 2012 was increased by \$4,009,441 (18.05%), compared to the Program Year 2011 WIA allocation which was \$18,200,611.

Other anticipated funding includes operating carry forward funds from Program Year 2011 WIA allocation estimated at \$5,000,000 and interest at \$25.

Total budgeted revenues for PY 2012 are \$27,210,077.

Expenditures – Community Resource Allocation:

On May 22, 2012, the Board approved extension of the Adult and Dislocated Worker PY2011 contracts in the amount of \$9,100,000 and a new PY2012 contract for adult re-entry services in the amount of \$700,000. In May and June 2012, the Board approved Youth PY2012 contracts in the amount of \$1,750,000 for out-of-school, \$1,944,000 for in-school youth programs, and \$300,000 for the youth re-entry program. The Board also approved an extension for Lincoln County's youth program in the amount of \$100,000 and an extension for Nye Community Coalition youth program in the amount of \$150,000.

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 had allocated 16% of the total budget allocation. Effective July 1, 2012, the Board of Directors elected to reduce the programmatic amount to 10%. Such operational and management oversight includes but is 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

6500 - Salaries: \$2,451,763 – Allocated costs for administrative and program staff salaries.

7000 - Accounting and Auditing: \$350,000 – Allocated costs for the A-133 audit as well as extended accounting, financial consulting, and technical support.

A-133 Audit	\$175,000
Accounting Services	\$175,000

7005 Legal Fees: \$75,000 – Allocated costs for legal services in areas such as board and official open meetings preparation including review of agendas, contract agreements, RFPs, and policies.

7010 Legal Publication Advertising: \$18,000 – Allocated costs for legal publications including job postings, Request for Proposals notices, and controlled advertisements.

7020 Licenses and Permits: \$3,000 – Allocated costs for software licenses and permits associated with new computers or purchased upgrades for current software.

7025 Dues and Subscriptions: \$12,000 – Allocated costs for memberships in trade and technical associations that benefit Workforce Connections' outreach and oversight initiatives. They offer valuable key contacts for workforce/economic development and technical information support.

7030 Postage and Delivery: \$6,000 – Allocated costs for postage and mail delivery including such activities as routine postage, courier delivery service, and Federal Express delivery.

7035 Printing and Reproduction: \$12,000 – Allocated costs for monthly copier per copy charges and other ancillary copying and printing costs associated with Board administration and daily operations.

7040 Office Supplies: \$15,000 – Allocated costs for various office supplies needed for every day operations.

7045 Systems Communications: \$50,000 – Allocated costs for support systems such as data backup, T-1 lines, and web hosting for internal e-mail support.

7050 Tuition, Training, and Seminars (Staff): \$40,000 – Allocated costs for staff training and seminars for both local and out-of-town locations for fiscal, program, and systems management.

- 7055 Travel and Mileage (Staff): \$30,000** – Allocated costs for local mileage and out-of-town staff travel for grant related matters such as State and USDOL sponsored training and conferences. This account line 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.
- 7060 Utilities: \$0** – Allocated costs for utilities which are currently included in the monthly lease agreement.
- 7065 Telephone: \$30,000** – Allocated costs for all activities related to telephone services including local and long distance phone charges and wireless communication.
- 7070 Rent (Offices): \$365,348** – Allocated costs for Workforce Connections’ office space for staff in support of the Board’s administrative and programmatic functions.
- 7075 Facilities Maintenance: \$6,500** – Allocated costs for equipment or facility repairs and maintenance not included in the monthly rent payments for Workforce Connections’ administration offices.
- 7080 Admin Support Contracts: \$120,000** – Allocated costs for administrative support agreements and temporary staffing with focus on administrative, fiscal, and personnel management.
- 7085 Program Support Contracts: \$60,000** - Allocated costs for program support agreements and temporary staffing to support program activities.
- 7085 Program Support Contracts – IT NVTrac and Web: \$137,000** – Allocated costs for program support agreements and temporary staffing to support program and data support activities.
- 7090 Non-Board Meetings and Outreach: \$30,000** – Allocated costs for business and employer outreach initiatives to attract businesses and establish partnerships for workforce development and employer services.
- 7095 Board Meetings and Travel: \$18,000** – Allocated costs for facility and event related charges tied to board and committee meetings and Board travel to grant activities.
- 7100 Insurance: \$40,000** – Allocated costs for Board anticipated liability insurance costs for workers’ compensation, general business liability, and Board of Directors’ and officers’ omission and errors liability. This line also provides auto insurance for our green training vehicle.
- 7100-7120 Employee Fringe Benefits: \$823,818** – Allocated costs for employee benefits including medical, dental, life insurance, and Public Employees Retirement System (PERS) contributions. A rate of 35% of the total salaries is used to calculate the fringe benefits.
- 7125 - Employer Payroll Taxes: \$72,804** – Allocated costs for employer payroll taxes which are calculated at 3% of total salaries.

7130-7135 Bank/Payroll Services: \$16,000 – Allocated costs for various banking services which include wire transfers, ACH payments, and payroll services.

Bank Fees	\$9,000
Payroll Services	\$7,000

7200 Equipment – Operating Leases: \$15,000 – Allocated costs for existing leases on copiers and postage meter equipment as well as any rental equipment needed in daily operations.

8500 Capital – Equipment and Furniture: \$55,000 – Allocated costs for equipment and furniture including computers, servers, and furniture for administrative and programmatic support staff.

8900 Strategic Initiatives: \$453,912 – an increase of 405,610 - This account line was created to utilize and track strategic projects in support of workforce initiatives with detailed tactics and strategies in response to unanticipated high demand workforce needs. These funds are available to be allocated for future workforce initiatives approved by the Board.

workforceCONNECTIONS --Operations and One-Stop Side-by-Side
July 1, 2012 - June 30, 2013
(Updated February 26, 2013)

Board Operations	Authorized FTE	Actual FTE	Approved Budget PY2012	One-Stop Center	Proposed Budget PY2012	One-Stop System	Authorized FTE	Actual FTE	Proposed Budget PY2012	TOTAL
					MAY & JUNE					
6500 Salaries	28.88	25.88	2,451,763	Salaries	-	Salaries	7.00	4.00	179,474	2,631,237
7000 Accounting and Auditing			350,000	Accounting and Auditing	-	Accounting and Auditing			-	350,000
7005 Legal Fees			75,000	Legal Fees	-	Legal Fees			30,766	105,766
7010 Legal Publication Advertising			18,000	Legal Publication Advertising	-	Legal Publication Advertising			834	18,834
7020 Licenses and Permits			3,000	License and Permits	-	License and Permits			306	3,306
7025 Dues and Subscriptions			12,000	Dues and Subscriptions	500	Dues and Subscriptions			-	12,500
7030 Postage and Delivery			6,000	Postage and Delivery	500	Postage and Delivery			1,522	8,022
7035 Printing and Reproduction			12,000	Printing and Reproduction	1,400	Printing and Reproduction			2,100	15,500
7040 Office Supplies			15,000	Office Supplies	2,000	Office Supplies			1,888	18,888
7045 Systems Communications			50,000	Systems Comm./Telephone Support	1,000	Systems Comm./Telephone Support			5,000	56,000
7050 Tuition, Training, and Seminars - Staff			40,000	Tuition, Training, and Seminars - Staff	-	Tuition, Training, and Seminars - Staff			500	40,500
7055 Travel and Mileage - Staff			30,000	Travel and Mileage - Staff	-	Travel and Mileage - Staff			500	30,500
7060 Utilities				Utilities	2,000	Utilities			11,925	13,925
7060 Utilities (Deposit)				Utilities (Deposit)	-	Utilities (Deposit)			4,560	4,560
7065 Telephone			30,000	Telephone	-	Telephone			550	30,550
7070 Rent (Offices)			365,348	Rent (Offices)	11,600	Rent (Offices)			33,840	410,788
7070 Rent (Deposit)				Rent (Deposit)	-	Rent (Deposit)			52,816	52,816
7075 Facilities Maintenance			6,500	Facilities Repairs and Maintenance	1,860	Facilities Repairs and Maintenance			5,580	13,940
7080 Admin Support Contracts			120,000	Admin Support Contracts	-	Admin Support Contracts			-	120,000
7085 Program Support Contracts			60,000	Program Support Contracts	5,400	Program Support Contracts			221,962	287,362
7085 Program Support Contracts - IT NVTrac/Web			137,000	Program Support Contracts - IT NVTrac/Web	-	Program Support Contracts - IT NVTrac/Web			50,000	187,000
7090 Non-Board Meetings and Outreach			30,000	Non-Board Meetings and Outreach	416	Non-Board Meetings and Outreach			5,000	35,416
7095 Board Meetings and Travel			18,000	Board Meetings and Travel	-	Board Meetings and Travel			-	18,000
7100 Insurance			40,000	Insurance	-	Insurance			15,000	55,000
7100-7120 Employee Fringe Benefits			823,818	Employee Fringe Benefits	-	Employee Fringe Benefits			62,816	886,634
7125 Employer Payroll Taxes			72,804	Employer Payroll Taxes	-	Employer Payroll Taxes			5,384	78,188
7130/7135 Payroll Services and Bank Fees			16,000	Payroll Services and Bank Fees	-	Payroll Services and Bank Fees			350	16,350
7200 Equipment - Operating Leases			15,000	Equipment - Operating Leases	1,600	Equipment - Operating Leases			2,400	19,000
8500 Capital - Tenant Improvements, Equip and Furniture			55,000	Capital - Tenant Improvements, Equip and Furniture	-	Capital - Tenant Improvements, Equip and Furniture			1,518,756	1,573,756
Depreciation (TI, Furnishing, Equip)			-	Depreciation (TI, Furnishing, Equip)	13,625	Depreciation (TI, Furnishing, Equip)			-	13,625
8900 Strategic Initiative - WIA			453,912	Strategic Initiative - WIA	-	Strategic Initiative - WIA			179,870	633,782
Subtotal Board Operations			5,306,145	Subtotal One-Stop Center	41,901	Subtotal One-Stop System			2,393,699	7,741,745
									2,435,600	

workforceCONNECTIONS
One-Time Construction Summary
July 1, 2012 - June 30, 2013
(Updated February 26, 2013)

Detail	Estimated One Time Costs
Workforce Connections	
Architect	60,000
Total Workforce Connections Account	60,000
Construction Account	
Subtotal Construction Account	1,400,000
Equipment	
Signage	20,000
Phone System	23,381
Computers	75,900
Servers	16,000
Door Access System	19,718
Alarm System	5,798
Waiting Area Displays	6,048
Camera System	20,998
Network Switches	11,000
Network wiring	40,000
Subtotal Equipment	238,843
Furniture	
Offices	47,328
Cubicles	153,140
Furniture Installation	30,000
Conference Room	17,000
Large Conference Room	41,280
Break Room	6,070
Kitchen Appliances	6,000
Computer Resource Lab	8,500
Subtotal Furniture	309,318
Other Costs	
Moving Estimate	13,595
Moving Supplies	2,000
Permits and Licensing	30,000
Kiosk Equipment	15,000
Subtotal Other Costs	60,595
TOTAL One-Time Costs	2,068,756
Landlord Contribution to Construction	(550,000)
Net Cost to Complete	1,518,756

DECEMBER YTD 2012 REPORT-FINAL

workforce CONNECTIONS

PY2012 WIA Formula Expenses

Administrative and Program Operating Budget

For the Period : July 1, 2012 through June 30, 2013

											% of Program Year Concluded 50.00%		
Line Item Number	Budget				ACTUAL EXPENSES			Budget Authority Remaining			% Expended from Budget		
	Operating Expenses	Admin	Program	Total	Admin	Program	Total	Admin	Program	Total	Admin	Program	Total
6500	Salaries	809,082	1,642,681	2,451,763	278,570	668,598	947,168	530,512	974,083	1,504,595	34.43%	40.70%	38.63%
7000	Accounting and Au	350,000	0	350,000	99,805	0	99,805	250,195	0	250,195	28.52%	0.00%	28.52%
7005	Legal Fees	75,000	0	75,000	33,581	0	33,581	41,419	0	41,419	44.77%	0.00%	44.77%
7010	Legal Publication A	5,040	12,960	18,000	377	910	1,287	4,663	12,050	16,713	7.48%	7.02%	7.15%
7020	Licenses and Perm	840	2,160	3,000	116	280	396	724	1,880	2,604	13.81%	12.96%	13.20%
7025	Dues and Subscrip	3,360	8,640	12,000	751	1,816	2,567	2,609	6,824	9,433	22.35%	21.02%	21.39%
7030	Postage & Delive	1,680	4,320	6,000	464	1,123	1,587	1,216	3,197	4,413	27.62%	26.00%	26.45%
7035	Printing and Repro	3,360	8,640	12,000	1,282	3,101	4,383	2,078	5,539	7,617	38.15%	35.89%	36.53%
7040	Office Supplies	4,200	10,800	15,000	1,783	4,313	6,096	2,417	6,487	8,904	42.45%	39.94%	40.64%
7045	System Communic	14,000	36,000	50,000	7,854	18,995	26,849	6,146	17,005	23,151	56.10%	52.76%	53.70%
7050	Tuition, Training an	11,200	28,800	40,000	3,907	9,450	13,357	7,293	19,350	26,643	34.88%	32.81%	33.39%
7055	Travel and Mileage	8,400	21,600	30,000	3,660	8,853	12,513	4,740	12,747	17,487	43.57%	40.99%	41.71%
7060	Utilities (Included in	0	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%
7065	Telephone	8,400	21,600	30,000	2,224	5,381	7,605	6,176	16,219	22,395	26.48%	24.91%	25.35%
7070	Rent	102,297	263,051	365,348	43,354	104,863	148,217	58,943	158,188	217,131	42.38%	39.86%	40.57%
7075	Facilities Maintena	1,820	4,680	6,500	298	721	1,019	1,522	3,959	5,481	16.37%	15.41%	15.68%
7080/7085	Support Contracts	120,000	197,000	317,000	70,282	74,929	145,211	49,718	122,071	171,789	58.57%	38.04%	45.81%
7090	Non-Board Meeting	8,400	21,600	30,000	4,181	10,113	14,294	4,219	11,487	15,706	49.77%	46.82%	47.65%
7095	Board Meetings an	0	18,000	18,000	0	4,910	4,910	0	13,090	13,090	0.00%	27.28%	27.28%
7100	Insurance	11,200	28,800	40,000	2,202	5,327	7,529	8,998	23,473	32,471	19.66%	18.50%	18.82%
7120	Employee Fringe B	271,860	551,958	823,818	81,219	196,447	277,666	190,641	355,511	546,152	29.88%	35.59%	33.70%
7125	Employer Payroll T	24,025	48,779	72,804	4,521	10,936	15,457	19,504	37,843	57,347	18.82%	22.42%	21.23%
7130/7135	Payroll Services an	16,000	0	16,000	1,792	0	1,792	14,208	0	14,208	11.20%	0.00%	11.20%
7200	Equipment - Opera	4,200	10,800	15,000	2,037	4,926	6,963	2,163	5,874	8,037	48.50%	45.61%	46.42%
7600	Youth Program Ac	0	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%
7605	Adult/DW Program	0	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%
8500	Equipment and Fu	15,400	39,600	55,000	4,663	11,278	15,941	10,737	28,322	39,059	30.28%	28.48%	28.98%
8510	Software - NV Tra	0	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%
8900	Strategic Initiative	0	48,302	48,302	0	0	0	0	48,302	48,302	0.00%	0.00%	0.00%
	Total	1,869,764	3,030,771	4,900,535	648,923	1,147,270	1,796,193	1,220,841	1,883,501	3,104,342	34.71%	37.85%	36.65%

Legend

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workforce CONNECTIONS
Awards and Expenditures
Program Year 2011/2012 Adult/Dislocated Worker Programs
January 31, 2012

Amounts for Providers reflect invoiced allowable expenditures through December 2012. Starred lines only reflect expenditures through November 2012.

All Contracts have an ending date of June 30, 2013 unless noted.

WIA PY11-PY12 Adult and Dislocated Worker Green Sector

Provider	Contract Award	Adult Expenditures	DW Expenditures	Total Invoiced	% Spent	Remaining Balance	PY11-12 SESP Expenses
Bridge Counseling Associates	\$ 500,000	\$ 250,000	\$ 250,000	\$ 500,000	100.00%	\$ -	\$ 76,600
Bridge Counseling Associates-PY12 extension	\$ 700,000	\$ 157,267	\$ 57,738	\$ 215,004	30.71%	\$ 484,996	See above line
GNJ Family Life Center	\$ 600,000	\$ 300,000	\$ 300,000	\$ 600,000	100.00%	\$ -	\$ 36,500
GNJ Family Life Center-PY12 extension	\$ 1,200,000	\$ 314,549	\$ 240,734	\$ 555,282	46.27%	\$ 644,718	See above line
Goodwill of Southern Nevada*	\$ 600,000	\$ 445,000	\$ 155,000	\$ 600,000	100.00%	\$ -	\$ 57,771
Goodwill of Southern Nevada-PY12 extension*	\$ 1,200,000	\$ 326,219	\$ 88,319	\$ 414,538	34.54%	\$ 785,462	See above line
Latin Chamber Foundation	\$ 600,000	\$ 331,594	\$ 211,261	\$ 542,854	90.48%	\$ 57,146	\$ 94,438
Nevada Partners, Inc	\$ 600,000	\$ 300,000	\$ 300,000	\$ 600,000	100.00%	\$ -	\$ 55,662
So. NV Regional Housing Authority*	\$ 175,000	\$ 77,018	\$ 65,771	\$ 142,789	81.59%	\$ 32,211	\$ 8,848
Total	\$ 6,175,000	\$ 2,501,647	\$ 1,668,821	\$ 4,170,468	67.54%	\$ 2,004,532	\$ 329,818
		60%	40%				

WIA PY11-PY12 Adult and Dislocated Worker Health Sector

Provider	Contract Award	Adult Expenditures	DW Expenditures	Total Invoiced	% Spent	Remaining Balance	PY11-12 SESP Expenses
CCSD - Desert Rose (contract ends 12/31/2012)	\$ 500,000	\$ 248,667	\$ 132,078	\$ 380,745	76.15%	\$ 119,255	\$ -
Foundation for an Independent Tomorrow	\$ 600,000	\$ 335,000	\$ 265,000	\$ 600,000	100.00%	\$ -	\$ 1,000
Foundation for an Independent Tomorrow-PY12 extension	\$ 1,200,000	\$ 278,035	\$ 247,871	\$ 525,906	43.83%	\$ 674,094	See above line
Latin Chamber Foundation	\$ 600,000	\$ 380,000	\$ 220,000	\$ 600,000	100.00%	\$ -	See Green Above
Latin Chamber Foundation-PY12 extension	\$ 1,200,000	\$ 151,725	\$ 101,578	\$ 253,303	21.11%	\$ 946,697	See Green Above
Nevada Hospital Association	\$ 600,000	\$ 570,000	\$ 30,000	\$ 600,000	100.00%	\$ -	\$ -
Nevada Hospital Association-PY12 extension	\$ 900,000	\$ 237,714	\$ 3,036	\$ 240,750	26.75%	\$ 659,250	See above line
Nevada Partners, Inc	\$ 600,000	\$ 360,000	\$ 240,000	\$ 600,000	100.00%	\$ -	See Green Above
Nevada Partners, Inc-PY12 extension	\$ 1,200,000	\$ 414,470	\$ 182,630	\$ 597,100	49.76%	\$ 602,900	See Green Above
So. NV Regional Housing Authority	\$ 175,000	\$ 87,500	\$ 87,500	\$ 175,000	100.00%	\$ -	See Green Above
So. NV Regional Housing Authority-PY12 extension	\$ 500,000	\$ 112,834	\$ 45,258	\$ 158,091	31.62%	\$ 341,909	See Green Above
Total	\$ 8,075,000	\$ 3,175,945	\$ 1,554,951	\$ 4,730,895	58.59%	\$ 3,344,105	\$ 1,000
		67%	33%				

WIA PY11-PY12 Adult and Dislocated Worker Rural Services

Provider	Contract Award	Adult Expenditures	DW Expenditures	Total Invoiced	% Spent	Remaining Balance	PY11-12 SESP Expenses
Lincoln County School District*	\$ 100,000	\$ 6,983	\$ 5,787	\$ 12,770	12.77%	\$ 87,230	\$ -
Nye Communities Coalition	\$ 750,000	\$ 375,000	\$ 375,000	\$ 750,000	100.00%	\$ -	\$ 14,306
Nye Communities Coalition-PY12 extension	\$ 950,000	\$ 109,210	\$ 32,648	\$ 141,859	14.93%	\$ 808,141	See above line
Total	\$ 1,800,000	\$ 491,193	\$ 413,435	\$ 904,629	50.26%	\$ 895,371	\$ 14,306
		54%	46%				

WIA PY12 Adult and Dislocated Worker Re-Entry Services

Provider	Contract Award	Adult Expenditures	DW Expenditures	Total Invoiced	% Spent	Remaining Balance
Foundation for an Independent Tomorrow	\$ 700,000	\$ 193,400	\$ -	\$ 193,400	27.63%	\$ 506,600
Total	\$ 700,000	\$ 193,400	\$ -	\$ 193,400	27.63%	\$ 506,600
		100%	0%			

Total PY11-PY12 Adult/DW	\$ 16,750,000	\$ 6,362,185	\$ 3,637,207	\$ 9,999,392	59.70%	\$ 6,750,608
		64%	36%			

workforce CONNECTIONS
Awards and Expenditures
Program Year 2011/2012 Youth Programs
January 31, 2012

Amounts for Providers reflect invoiced allowable expenditures through December 2012. Starred lines only reflect expenditures through November 2012.

WIA PY11 Youth General

Provider	Contract Dates	Contract Award	Youth In-School Expenditures	Youth Out-Of-School Expenditures	Total Invoiced	% Spent	Remaining Balance
Latin Chamber Foundation-PY11 Summer Component	6/1/12-6/30/13	\$ 250,000.00	\$ 134,435	\$ 66,185	\$ 200,619	80.25%	\$ 49,381
Latin Chamber Foundation-PY11 Green Consortium	5/1/12-9/30/13	\$ 500,000.00	\$ 75,299	\$ 80,103	\$ 155,402	31.08%	\$ 344,598
Nevada Partners, Inc-PY11 Year Round	7/1/11-6/30/13	\$ 500,000.00	\$ 235,749	\$ 256,791	\$ 492,540	98.51%	\$ 7,460
Nevada Partners, Inc-PY11 Summer Component	6/1/12-6/30/13	\$ 500,000.00	\$ 230,080	\$ 54,697	\$ 284,776	56.96%	\$ 215,224
So. NV Children First-PY11 Summer Component*	6/1/12-6/30/13	\$ 250,000.00	\$ 113,446	\$ 6,600	\$ 120,046	48.02%	\$ 129,954
Total		\$ 2,000,000	\$ 789,008	\$ 464,375	\$ 1,253,383	62.67%	\$ 746,617
			63%	37%			

WIA PY12 Youth General

Provider	Contract Dates	Contract Award	Youth In-School Expenditures	Youth Out-Of-School Expenditures	Total Invoiced	% Spent	Remaining Balance
GNJ Family Life Center-PY12 Youth Out of School	7/1/12-6/30/13	\$ 600,000		\$ 203,980	\$ 203,980	34.00%	\$ 396,020
HELP of So. Nevada-PY12 Youth In School	7/1/12-6/30/13	\$ 922,000	\$ 146,425		\$ 146,425	15.88%	\$ 775,575
HELP of So. Nevada-PY12 Youth Out of School	7/1/12-6/30/13	\$ 375,000		\$ 100,448	\$ 100,448	26.79%	\$ 274,552
Latin Chamber Foundation-PY12 Youth Out of School	7/1/12-6/30/13	\$ 400,000		\$ 47,506	\$ 47,506	11.88%	\$ 352,494
Nevada Partners, Inc-PY12 Youth In School	7/1/12-6/30/13	\$ 922,000	\$ 189,608		\$ 189,608	20.56%	\$ 732,392
So. NV Children First-PY12 Out of School*	7/1/12-6/30/13	\$ 375,000		\$ 48,585	\$ 48,585	12.96%	\$ 326,415
Total		\$ 3,594,000	\$ 336,033	\$ 400,519	\$ 736,552	20.49%	\$ 2,857,448
			46%	54%			

WIA PY11-12 Youth Rural and Tri-County

Provider	Contract Dates	Contract Award	Youth In-School Expenditures	Youth Out-Of-School Expenditures	Total Invoiced	% Spent	Remaining Balance
Lincoln County School District-Tri-County-PY11 Year Round	7/1/11-6/30/13	\$ 100,000	\$ 44,958	\$ 30,000	\$ 74,958	74.96%	\$ 25,042
Lincoln County School District-Tri-County-PY11 Extension	7/1/11-6/30/13	\$ 100,000	\$ -	\$ 40,285	\$ 40,285	40.28%	\$ 59,715
Nye Communities Coalition-PY11 Year Round	7/1/11-6/30/13	\$ 300,000	\$ 127,593	\$ 78,938	\$ 206,531	68.84%	\$ 93,469
Nye Communities Coalition-PY11 Extension	7/1/11-6/30/13	\$ 150,000	\$ -	\$ -	\$ -	0.00%	\$ 150,000
Total		\$ 650,000	\$ 172,552	\$ 149,223	\$ 321,775	49.50%	\$ 328,225
			54%	46%			

WIA PY12 Youth Re-Entry

Provider	Contract Dates	Contract Award	Youth In-School Expenditures	Youth Out-Of-School Expenditures	Total Invoiced	% Spent	Remaining Balance
Youth Advocate Programs	7/1/12-6/30/13	\$ 300,000	\$ -	\$ 65,697	\$ 65,697	21.90%	\$ 234,303
Total		\$ 300,000	\$ -	\$ 65,697	\$ 65,697	21.90%	\$ 234,303
			0%	100%			
Total Youth		\$ 6,544,000	\$ 1,297,593	\$ 1,079,813	\$ 2,377,407	36.33%	\$ 4,166,593
			55%	45%			

workforce CONNECTIONS
Awards and Expenditures
Program Year 2011/2012 Direct Programs
January 31, 2012

Amounts for Internal Programs reflect expenditures as of January 31, 2012.

Amounts for Providers reflect invoiced allowable expenditures through December 2012. Starred lines only reflect expenditures through November 2012.

Direct Grants

Program	WC FTE	Contract Dates	Contract Award	Total Expended	% Spent	Remaining Balance
Americorps YouthBuild PY12	0.50	8/15/12-8/14/13	23,820	\$ 4,824	20.25%	18,996
Department of Justice - Get Out	0.40	10/1/12-12/31/2012	692,096	\$ 692,096	100.00%	-
Layoff Aversion PY12 - Rapid Response	2.00	7/1/12-6/30/13	250,000	\$ 134,849	53.94%	115,151
State Energy Sector Partnership (SESP)	3.60	8/10/10-1/29/13	3,503,000	\$ 3,203,055	91.44%	299,945
SESP - Healthcare Information Technology		12/11/2012-6/30/13	200,000	\$ 34,053	17.03%	165,947
US Fish & Wildlife - WC		6/28/11-12/31/16	11,029	\$ 11,029	100.00%	-
US Fish & Wildlife - So. NV Children First		6/1/12-12/31/12	16,471	\$ 11,137	67.62%	5,334
Youth Build PY11 - CCSD Desert Rose		7/1/11-6/30/13	158,584	\$ 106,697	67.28%	51,887
Youth Build PY11 - WC	3.50	6/1/11-5/31/14	941,416	\$ 545,509	57.95%	395,907
Total	10.00		5,936,925	4,883,759	82.26%	1,053,166

**Workforce Connections
Adult and Dislocated Worker Funding Plan
January 31, 2013**

	Budget	Remaining Available Funds	Projections Based on Monthly Invoices					
			Oct-Dec 2012 1 Month	Jan-Mar 2013 3 Months	Apr-Jun 2013 3 Months	Next Program Year	Projected PY2012 TOTAL	Remaining
REVENUES (Available as of January 25, 2013)								
PY2011 Adult and DW Funding	12,439,868	2,772	2,772				2,772	-
PY2011/2012 DW Rapid Response Funding	679,465	603,424		603,424			603,424	-
PY2012 Adult and DW Funding (Approved by BOE 08/14/12)	13,164,641	12,532,878	98,228	3,449,482	3,515,094	229,465	7,292,269	5,240,609
TOTAL REVENUES	26,283,974	13,139,074	101,000	4,052,906	3,515,094	229,465	7,898,465	5,240,609
EXPENDITURES								3.88 Months
Community Resources								
PY2011 Original Contracts	6,900,000	208,612	6,000	83,000			89,000	
PY2011 Adult and DW (Contract Extensions to June 2013)	9,050,000	5,948,166	90,000	2,200,000	2,200,000		4,490,000	
PY2012 Lincoln County Rural Services	100,000	87,230	5,000	25,000	25,000		55,000	
PY2012 Reentry Program	700,000	506,600		135,000	135,000		270,000	
PY2012 One-Stop Center Operations (May/June)	42,000	42,000			42,000		42,000	
PY2012 One-Stop System Operations (Sept/June)	458,000	273,000		134,906	138,094		273,000	
PY2012 One-Stop/WC Staff Office Construction	500,000	500,000		500,000			500,000	
PY2012 One-Stop/WC Staff Office Furnishing/Equip	529,465	529,465		200,000	200,000	129,465	529,465	
LV/Clark County Urban League Computer Center (May 2014)	150,000	150,000		25,000	25,000	100,000	150,000	
Operations								
Administration and Programs	3,032,928	2,147,845		750,000	750,000		1,500,000	
Pending Contracts								
None							-	
TOTAL			101,000	4,052,906	3,515,094	229,465	7,898,465	

PY2011 funding period is available July 1, 2011 through June 30, 2013 (after two years, funds revert to the State for one additional year)

PY2012 funding period is available July 1, 2012 through June 30, 2014 (after two years, funds revert to the State for one additional year)

**Workforce Connections
Youth Funding Plan
January 31, 2013**

			Projections Based on Monthly Invoices					
			Oct-Dec 2012 3 Months	Jan-Mar 2013 3 Months	Apr-Jun 2013 3 Months	Next Program Year	Projected PY2012 TOTAL	Remaining
REVENUES (Available as of January 25, 2013)								
PY2011 Youth Funding	5,760,743	220,451	195,000	25,451			220,451	-
PY2012 Youth Funding (Approved by BOE 8/14/2012)	6,337,899	6,337,899	-	1,797,564	1,915,555	805,000	4,518,119	1,819,780
TOTAL REVENUES	12,098,642	6,558,350	195,000	1,823,015	1,915,555	805,000	4,738,570	1,819,780
EXPENDITURES								2.85 Months
Community Resource Contracts - PY 2011								
PY2011 Nevada Partners (extended 6/30/2013)	1,077,909	7,460		7,460				
PY2011 Latin Chamber Green Consortium (ending date 9/30/2013)	500,000	344,598		105,000	105,000	105,000	315,000	
PY2011 Lincoln County (ending date 6/30/2013)	200,000	84,757		30,000	30,000		60,000	
PY2011 Nye County (ending date 6/30/2013)	450,000	243,469		45,000	45,000		90,000	
Community Resource Contracts - PY2012								
PY2012 Youth In-School Contracts	1,844,000	1,507,967		450,000	450,000		900,000	
PY2012 Youth Out-of-School Contracts	1,750,000	1,349,481	110,000	425,000	425,000		960,000	
PY2012 Youth Re-entry	300,000	234,304		55,000	55,000		110,000	
PY2012 Youth Summer Component/Year Round	1,000,000	394,559	85,000	150,000	150,000		385,000	
Operations								
Administration and Programs	1,867,580	956,470		455,555	455,555		911,110	
Pending Contracts								
Foster Care and Youth with Disabilities	1,000,000	1,000,000		100,000	200,000	700,000	1,000,000	-
TOTAL			195,000	1,823,015	1,915,555	805,000	4,731,110	

PY2011 funding period is available July 1, 2011 through June 30, 2013 (after two years, funds revert to the State for one additional year)

PY2012 funding period is available July 1, 2012 through June 30, 2014 (after two years, funds revert to the State for one additional year)

workforce CONNECTIONS

**Audit Findings for PY2010
(Year Ended June 30, 2011)**

**Monthly Status Report
February 2013**

Finding	Type	Description	Target Date	Audit				
				PY2010	PY2009	PY2008	PY2007	PY2006
				ended	ended	ended	ended	ended
				6/30/2011	6/30/2010	6/30/2009	6/30/2008	6/30/2007
				(2/24/2012)	(4/29/2011)	(06/08/2010)	(09/22/2009)	(07/22/2008)
11-1	Financial Reporting	Lack of Policies and Procedures and GAAP adherence - improved from last year but still lacks effective policy and procedures	August 2012	X	X	X	X	X
		Status: A new financial system was implemented in January 2012. The system will improve the entry and reporting of financial data as well as assist in the implementation of more control and accountability.						
		Action: Sep 2011 - Completed configuration of the new financial system, began staff training, and determined original staff assignments.						
		Action: May 2012 - Document the final reconciliation of Financial Edge to QuickBooks for July through December.						
		Finding Status: Jun 2012 - QuickBooks policies were in place July 2011 and new policies for Financial Edge are in place July 2012. This finding will not repeat for the June 30, 2012 audit.						
		Action: Aug 2012 - Written policies and procedures were updated for Financial Edge.						
		Action: Aug 2012 - Review program closeout procedure that ensures final draws, reports, and closing documents are submitted timely.	August 2012					
		Finding Status: Jun 2012 - We received this audit finding on Feb 24, 2012. Reconciliation and close processes will be implemented and documented for Jul 2011 through Jun 2012 in Financial Edge. This finding will not repeat for the June 30, 2012 audit.						
		Action: Feb 2013 - The Finance Manager will prepare written documentation detailing the monthly close process including staff assignments.						
11-2	Financial Reporting	Lack or insufficient skills and knowledge to perform governmental accounting utilizing GAAP - improved from last year but still needs improvement	May 2012	X	X	X	X	
		Status: The Finance Manager is providing the expertise necessary to provide the skills and knowledge that have been needed.						
		Action: Mar 2012 - New Finance Manager hired February 27, 2012.						
		Action: May 2012 - Extensive training on DOL fiscal regulations was provided to all administrative and program staff including Finance.						
		Finding Status: Jun 2012 - In addition to substantial interim audit services from Jul through Sep 2011, a new Finance Manager (Feb 2012), Financial Analyst (Jul 2011), and Financial Consultant (Aug 2011) were hired to expand the expertise of the finance staff. This finding will not repeat for the June 30, 2012 audit.						

workforce CONNECTIONS

Audit Findings for PY2010
(Year Ended June 30, 2011)

Monthly Status Report
February 2013

Finding	Type	Description	Target Date	Audit				
				PY2010	PY2009	PY2008	PY2007	PY2006
				ended	ended	ended	ended	ended
				6/30/2011	6/30/2010	6/30/2009	6/30/2008	6/30/2007
				(2/24/2012)	(4/29/2011)	(06/08/2010)	(09/22/2009)	(07/22/2008)
11-3	Federal Grants	SEFA schedules did not agree with supporting records or documentation	November 2012	X	X	X	X	X
		Status: The FE system continues to be reconciled to the supporting draw and invoice records.						
		Finding Status: Jun 2012 - Monthly reconciliation and close processes will be implemented and documented for Jul 2011 through Jun 2012 in Financial Edge by Jul 2012.						
		Action: Nov 2012 - The Finance Manager provided report on the status of the SEFA preparation, invoice, and drawdown reconciliations to the Executive Director.						
		Finding Status: This finding will not repeat for the June 30, 2012 audit.						
		Action: Ongoing - Update and reconcile FE each month through year end.						
11-4	Federal Grants	Grant funds expended for purposes other than the purpose specified in drawdown.	May 2012	X	X	X		
		Status: The SEFA has been kept up-to-date since April 2011. This resulted in improved drawdown calculations and reduces discrepancies.						
		Finding Status: Jun 2012 - Progress was made including Implementation of a working capital balance and weekly reimbursement draw process in Jan 2012. This finding should reflect substantial progress for the June 30, 2012 audit.						
		Action: Feb 2013 - Efforts to pay subrecipients within two days of receiving funds from State is the goal. When funds are drawn for a provider, and not paid to them, the funds will be swapped on the subsequent draw to avoid using those funds for other expenses.						
		Action: Ongoing - FE must be kept up-to-date monthly to ensure accuracy.						
11-5	Federal Grants	Requests for funds need to be complete, accurate, and agree to supporting documentation.	July 2012	X	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: Jan 2012 - Implemented a new working capital balance draw process that allows weekly reimbursement of expenses. Implement program draw percentages based on prior month's cost allocation.						
		Finding Status: Jun 2012 - Request for funds are reconciled to FE in the new monthly reconciliation process to be completed in Jul 2012. This finding should reflect substantial progress for the June 30, 2012 audit.						
		Action: Feb 2013 - Staff will continue to review all provider invoices to ensure accuracy and completeness. They will then obtain signatures to verify that independent review.						
		Action: Ongoing - The Finance Manager and Staff will continue to review all draws to ensure each invoice has been reviewed and signed.						

workforce CONNECTIONS

Audit Findings for PY2010
(Year Ended June 30, 2011)

Monthly Status Report
February 2013

Finding	Type	Description	Target Date	Audit				
				PY2010	PY2009	PY2008	PY2007	PY2006
				ended	ended	ended	ended	ended
				6/30/2011	6/30/2010	6/30/2009	6/30/2008	6/30/2007
				(2/24/2012)	(4/29/2011)	(06/08/2010)	(09/22/2009)	(07/22/2008)
11-5 cont.		Funding federal grants in advance - excessive time elapsed between receipt of funds and disbursement of funds 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. Action: Apr 2012 - Continue to update the PY11 SEFA worksheet as drawdowns occur. Finding Status: Jun 2012 - Disbursements continue to be made in a timely manner. This portion of the finding will not repeat for the June 30, 2012 audit. Action: Ongoing - continue to review the process to ensure that documents are processed and paid in a timely manner.	August 2011					
11-6	Federal Grants	ARRA - timely reporting of quarterly reports 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. Action: Aug 2011 - Two ARRA reports were due June 30, 2011 and submitted on time. Action: Oct 2011 - One final ARRA report was submitted on time for Youthbuild. Finding Status: Jun 2012 - All ARRA quarterly reports were filed timely. This finding will not repeat for the June 30, 2012 audit.	July 2011	X	X			
11-7	Federal Grants	Documentation supporting program participant eligibility shall be complete, accurate, and retained Status: Policies and procedures have been developed and annual monitoring by program staff will ensure complete and accurate records. Action: Apr/May 2012 - Program staff continue to provide technical assistance, oversight, and review of files for completion and accuracy. Finding Status: Jun 2012 - We received this new audit finding on Feb 24, 2012. Additional technical assistance was provided and informal monitoring was conducted for Youthbuild and reentry programs. This finding will continue for the June 30, 2012 audit. Action: Feb 2013 - Workforce Connections' staff continue to schedule formal on-site monitoring to evaluate participant records to determine compliance with WIA guidelines and regulations. Action: Ongoing - Program staff will continue to monitor records for the internal and direct programs that have participant files.	June 2013	X				

workforce CONNECTIONS

**Audit Findings for PY2010
(Year Ended June 30, 2011)**

**Monthly Status Report
February 2013**

Finding	Type	Description	Target Date	Audit				
				PY2010	PY2009	PY2008	PY2007	PY2006
				ended	ended	ended	ended	ended
				6/30/2011	6/30/2010	6/30/2009	6/30/2008	6/30/2007
				(2/24/2012)	(4/29/2011)	(06/08/2010)	(09/22/2009)	(07/22/2008)
11-8	Federal Grants	Sub-recipients awards did not contain the required information	July 2011	X	X	X		X
		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.						
		Action: Sept 2011 - A contract checklist was developed for PY11 contracts to ensure all data elements are collected.						
		Action: May 2012 - Training was provided on contracts and procurement to WC staff and service providers.						
		Finding Status: Jun 2012 - All contracts for program year 2011 included the new template with the required information. This finding will not repeat for the June 30, 2012 audit.						
		Action: Ongoing - Ensure all future contracts contain data.						
11-9	Federal Grants	Financial reporting of Form ETA 9130 - timely submissions	July 2011	X	X			
		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.						
		Finding Status: Sep 2011, Dec 2011, Mar 2012 and Jun 2012 - All WIA quarterly reports were filed timely. This finding will not repeat for the June 30, 2012 audit.						
		Action: Oct 2012 - Quarterly direct grant reports were completed within deadlines.						
		Action: Ongoing - monthly monitoring must continue to take place to ensure reports meet all deadlines.						
11-10	Federal Grants	Monitoring of sub-recipients - Annual Monitoring and Tracking of Findings	August 2011	X	X	X		
		Status: Dept of Labor requires annual financial reviews of subrecipients. Our policy was updated. A monitoring spreadsheet has been developed to track all findings.						
		Action: Aug 2011 - the Board approved the policy change from semi-annual reviews to annual reviews effective June 2011.						
		Action: May 2012 - Continue the annual fiscal monitoring of all service provider contracts. Reports must be issued within 30 days.						
		Finding Status: Jun 2012 - Annual monitoring will be completed by May 2012 and findings follow up will continue. This finding will not repeat for the June 30, 2012 audit.						
		Action: Jan 2013 - Continue the annual fiscal monitoring of all service provider contracts. Reports must be issued within 30 days.						
		Action: Ongoing - Pink Paper monthly review of fiscal and program status.						

Department of Labor, Youthbuild 2011 Grant

Date of Review: September 18-20, 2012
(Report Dated October 2012)

Workforce Connections February 2013

Finding	Type	Description	Target Date
#01	Administrative Controls	The grantee's record retention and access policy does not comply with Federal Regulations.	February 2013
		Status: Revise the record retention and access policy to incorporate the Federal requirement access to and the right to examine all records, books, papers, or documents related to the award.	
		Action: Nov 2012 - Workforce Connections notified DOL that the policy had been revised.	
		Action: Dec 2012 - DOL notified Workforce Connections that the finding is closed subject on on-site verification.	
		Action: Jan 2013 - It was determined that the WC procedure for revising policies, and posting those to the website, was not completed.	
		Action: Feb 2013 - Youthbuild and Workforce Connections staff will complete the procedure to ensure that the policy revision is completed.	
#02	Civil Rights	The grantee is not in compliance with the Workforce Investment Act Equal Opportunity and Non-Discrimination requirements.	November 2012
		Status: Post Workforce Investment Act Equal Opportunity and Non-Discrimination notices prominently, in reasonable numbers and places.	
		Action: Nov 2012 - Workforce Investment Act Equal Opportunity and Non-discrimination notices have been posted in all areas where YouthBuild staff and participants congregate (Desert Rose High School).	
		Action: Dec 2012 - DOL notified Workforce Connections that the finding is closed subject to on-site verification. On-site monitoring by WC staff will be completed in Feb 2013 to verify status.	
#03	Financial Reporting	The grantee is not reporting administrative expenditures on the ETA-9130 quarterly financial status report.	November 2012
		Status: Report administrative expenditures charged to the grant on the ETA-9130 financial status report on line 10f. Each quarter as required.	
		Action: Nov 2012 - ETA-9130 report for quarter ended September 30, 2012 correctly reports Administrative Expenditures for the grant. Administrative expenses are tracked and future administrative expenses will be reported timely.	
		Action: Dec 2012 - DOL notified Workforce Connections that the finding is closed subject to on-site verification. On-site monitoring by WC staff will be completed in Feb 2013 to verify status.	

Department of Labor, Youthbuild 2011 Grant

Date of Review: September 18-20, 2012
(Report Dated October 2012)

Workforce Connections February 2013

Finding	Type	Description	Target Date
#04	Operating Systems	The grantee's enrollment and eligibility policies and procedures do not define when an individual's high school drop-out status is determined.	November 2012
		Status: Revise the enrollment and eligibility policy and procedure to define when an individual's high school drop-out status is determined based on guidance provided in the YouthBuild regulations.	
		Action: Nov 2012 - The program manual has been revised with regards to policies and procedures as related to drop-out status and/or enrollment based on a sequential service strategy.	
		Action: Dec 2012 - DOL notified Workforce Connections that the finding is closed subject to on-site verification. On-site monitoring by WC staff will be completed in Feb 2013 to verify status.	
#05	Operating Systems	The grantee had participants receiving training on two construction worksites that are not included in the approved grant statement of work.	January 2013
		Status: Submit a modification request and other required documentation to the Regional Office in order to seek approval from the Grant Officer to add the two unapproved worksites to the grant agreement.	
		Action: Nov 2012 - A statement of work modification including the two worksites was submitted to DOL for approval.	
		Action: Dec 2012 - The Statement of work modification was resubmitted with additional documentation.	
#06	Operating Systems	The grantee is not providing Green Advantage Certification to the participants as stated in the grant agreement.	January 2013
		Status: Submit a modification request to DOL to seek approval from the Grant Officer to remove the Green Advantage Certification from the grant's statement of work and to replace it with "What's it Mean to be Green" certification.	
		Action: Nov 2012 - A statement of work modification removing the Green Advantage Certification and replacing it with the "What's It Mean to be Green" certification was submitted to DOL for approval.	
		Action: Dec 2012 - The Statement of work modification was resubmitted with additional documentation.	
#06	Operating Systems	Action: Jan 2013 - YouthBuild is waiting for formal notice of completion - an email has been received stating finding is now complete.	January 2013

Department of Labor, Youthbuild 2011 Grant

Date of Review: September 18-20, 2012

(Report Dated October 2012)

Workforce Connections

February 2013

Finding	Type	Description	Target Date
#07	Operating Systems	The grantee does not have accident insurance to cover the participants for activities performed at the construction work sites.	November 2012
		Status: Obtain liability insurance coverage for YouthBuild participants and provide proof of that coverage to DOL.	
		Action: Nov 2012 - Workforce Connections has obtained accidental death and accidental medical insurance coverage for its YouthBuild participants - an insurance binder was provided to DOL.	
		Action: Dec 2012 - DOL notified Workforce Connections that the finding is closed subject to on-site verification. On-site monitoring by WC staff will be completed in Feb 2013 to verify status.	
#08	Performance Data	The grantee did not properly exit four participants from the Youthbuild program.	November 2012
		Status: Exit the four participants as unsuccessful exits in the MIS system if it is not possible to document a soft exit for these individuals.	
		Action: Nov 2012 - Workforce Connections data entered unsuccessful exits in the MIS system.	
		Action: Dec 2012 - DOL notified Workforce Connections that the finding is closed subject to on-site verification. On-site monitoring by WC staff will be completed in Feb 2013 to verify status.	

**WORKFORCE CONNECTIONS
PROFESSIONAL SERVICES CONTRACTS
As of 2/15/2013**

Contractor/Consultant Scope of Work Summary	Amount of Contract	Procurement Method & WISS/State Approval**	Funding Sources	Term of Contract
BLACKBAUD Procurement of Fiscal Software and Fiscal Staff Training Amendment #1 Fiscal Software Technical Assistance Amendment #2 Fiscal Software Technical Assistance ANNUAL MAINTENANCE AGREEMENT Maintain existing Software	\$65,041.00 \$8,413.90 \$3,758.78 \$14, 343.21	Competitive	A/DW/Y Formula	6/15/2011 to 9/30//2012 4/9/2012 to 4/9/2013
CST PROJECT CONSULTING Development of Responses to Clear PY'09-10 A-133 Audit findings; Amendment #1 Development and Establishment of an Effective Cash Management System Amendment #2	\$74,990.00 \$163,184.00 \$163,440.00	Sole Source	Governor's Reserve & A/DW/Y Formula	9/15/2011 to 4/22/1012 9/15/2011 to 1/31/2013 9/15/2011 to 1/1/2014
JANTEC Temporary Employment Services for workforceCONNECTIONS Temporary Employees Amendment# 1 Youth WEX Special discount Amendment# 2 Contract Renewal	32.4% overhead cost	Competitive	A/DW/Y	2/12/2011 to 2/12/2014

MACEY PRINCE CONSULTANTS Fiscal & Procurement Technical Assistance Amendment #1 Funded Partners & DETR Fiscal Training	\$5,000.00 \$20,000.00	Competitive	A/DW/Y	9/23/2011 to 6/30/13
MARQUIS AURBACH COFFING Board Legal Counsel Second Contract Board/Staff Legal Counsel Amendment #1	100 to \$250 per hour not to exceed \$100,000.00 \$100,000.00 \$100,000.00	Sole Source Competitive	A/DW/Y Formula	5/18/2009 to 1/24/2012 1/25/2012 to 1/25/2013 1/25/2013 to 1/25/2014
GREG NEWTON ASSOCIATES One Stop System Planning Training Amendment # 1 One Stop System Training for mandated Partners	\$25,200.00 \$8,400.00	Sole Source	A/DW/Y Formula	8/1/2012 to 6/30/2013
PRISM GLOBAL MANAGMENT HR Consultant Services Amendment #1 HR Consultant Services Amendment #2 Staff HR Training Amendment #3 Renewal of HR Consultant Services	\$40,000.00 \$27,000.00 8,000.00 \$82,000.00 per year; not to exceed for two (2) years \$164,000.00	Competitive	A/DW/Y Formula	10/1/2011 to 6/30/2014

TAKA KAJIYAMA NV Trac Maintenance Consultant Amendment #1 NV Trac Maintenance Amendment #2 NV Trac Maintenance Amendment #3 NV Trac Maintenance Amendment #4 NV Trac IT Consultant & Staff IT Training of NV Tract Edits and Maintenance	\$40,000.00 \$9,000.00 \$15,000.00 \$5,400.00 \$78,000.00	Sole Source	A/DW/Y Formula	3/1/2012 to 6/30/2013
JOHN CHAMBERLIN ARRA/WIA Program/Fiscal Attorney Technical Assistance Amendment #1 Procurement Technical Assistance & SNWA LEO Technical Assistance Amendment #2 Board & Staff Technical Assistance for Program Year 2012 Strategic Plan Amendment #3 Board Strategic Planning Amendment #4	\$20,000.00 \$15,000.00 \$10,000.00 \$20,000.00 \$1,000.00	Sole Source	A/DW/Y Formula	4/1/2008 to 6/30/2013
STRATEGIC PROGRESS Grant Research and Writing	\$8,000.00 per grant - (not to exceed \$24,000.00)	Competitive	WIA/YB/SESP	10/1/2012 to 10/31/2013
SWITCH Co-location Repository and Maintenance of wC Data Amendment #1 Extend term for another year	\$17,000.00 per year \$17,000.00 per year	Competitive	WIA/YB/SESP	8/10/2011 to 7/31/2012 8/1/2012 to 7/31/2013

PIERCY BOWLER TAYLOR & KERN A-133 AUDITING SERVICES–PY2010 Contract Extension A-133 AUDITING SERVICES for Program Year 2011	\$219,296.67 \$75,724.00	Competitive	WIA/YB/DOJ/SESP	9/15/2011 to 3/31/2012 9/19/2012 to 3/31/2013
SIN CITY MAD MEN Web Development Services Amendment #1 One-Stop Center Web Development	\$8,000.00 \$30,000.00	Competitive	WIA	11/5/2012 to 6/30/2013 11/5/2012 to 6/30/2014
LAURA DIEKEN NV Trac Programmer	\$12,000.00	Competitive	WIA	11/5/2012 to 6/30/2013
THE RICHARDSON PARTNERSHIP INC. Comprehensive One-Stop Center Architect	\$60,000.00	Competitive	WIA	12/18/2012 to 1/31/2014
LANTER CONSULTING GROUP Development of One-Stop Manual	\$6,000.00	Competitive	WIA	1/8/2013 to 1/30/2014

****All noted Professional Services contracts & the procurement process, has been previously reviewed & approved by DETR, and are in compliance with DETR's Policy 3.1 which states: Professional services with state prior authorization costs of outside professional services rendered by individuals or organizations are allowable. The procurement of noncompetitive proposals (sole source) may be used when the awarding agency (DETR) authorizes noncompetitive proposals; CFR 97.36 (d), (4), (C)**

****Contracts may have a small balance of unexpended funds at closing.**

EXECUTIVE DIRECTOR UPDATE ~ Ardell Galbreth

13. INFORMATION: Executive Committee Report

Executive Director Report Executive Committee

- **Vision**

- Target workforce populations most in need of employment and training services
 - Youth With Disabilities
 - Foster Care Youth
 - Ex-Offenders
 - Oversee quality employment and training services to the residents of Southern Nevada Workforce Investment Area
- Ensure compliance in all areas, while being creative in overseeing the delivery of quality employment and training services
- Establish and maintain a local area Workforce Development One-Stop System and a One-Stop Career Center with focus on industry sector strategies
- Engage with local area community workforce development activities
- Establish key workforce development performance indicators with clear, concise return on investment (ROI) outcomes

- **Recent Accomplishments**

- Development and Implemented Workforce Connections' 2-Year strategic plan compliance plan, outlining/addressing the state's concerns in the areas of:
 - Strategic alignment of sector strategies with Governor's WIB statewide plan
 - Workforce development support and resource alignment with industry and regional sectors
 - Undergoing organizational restructuring for more efficient operation
 - Completed job coaching analysis of all staff positions—staff goal setting to bring about change in the way business is conducted
- Developing new staff job descriptions for alignment with assigned duties
- New job descriptions based on recent job analysis along with the alignment of job families/categories with career ladders

- Developing consistent staff evaluation/appraisal system
- **One-Stop System and Center Update**
 - Workforce Connections to be designated as One-Stop Career Center Operations with consortium partners
 - Industry/Regional Sector Initiatives—different from Nevada JobConnect offices—more integrated, creative workforce development services
 - Scheduled One-Stop Center/System Training (With One-Stop Partners/One-Stop Center Staff)
 - Will be the first comprehensive One-Stop Center in the state for some time—compliant with the Workforce Investment Act

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 your address for the record. Each comment will be limited to three (3) minutes

15. BOARD MEMBER COMMENTS:
