

*workforce***CONNECTIONS**

**REVISED**

**Budget & Finance Committee**

Wednesday, April 3, 2013 -- 10:00AM – 11:30AM

7251 W. Lake Mead Blvd., Suite 200

Las Vegas, NV 89128

Voice stream link: <http://www.nvworkforceconnections.org/mis/listen.php>

This meeting has been properly posted in the following locations:

City Hall, Boulder City, 401 California Ave., Boulder City, NV  
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  
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  
*workforce***CONNECTIONS**, 7251 W. Lake Mead Blvd., Suite 200, Las Vegas, NV

**This Agenda is also available at [www.nvworkforceconnections.org](http://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 Blvd., #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 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.

**Budget & Finance Committee Members: Councilwoman Gerri Schroder, Chair; Hannah Brown, Vice-Chair; Bill Bruninga; Dan Gouker; William Kirby; Vida Chan Lin; and, Dennis Perea**

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

**AGENDA**

1. Call to order, confirmation of posting and roll call.
2. DISCUSSION and POSSIBLE ACTION: Approve the agenda with inclusions of any emergency items and deletion of any items
3. FIRST PUBLIC COMMENT SESSION: Members of the public may now comment on any matter posted on this Agenda, which is before this Board for consideration and action today. Please clearly state and spell your name and your address for the record. Each public comment will be limited to three (3) minutes.
4. DISCUSSION and POSSIBLE ACTION: Approval of the Budget & Finance Committee meeting minutes of February 6, 2013.....1
5. DISCUSSION and POSSIBLE ACTION: PY2012 WIA Formula Budget July 1, 2012 through June 30, 2013 and PY2012 WIA Budget Narratives – April 2013.....7
6. REVIEW, DISCUSS and ACCEPT REPORTS:
  - a. Budget vs. Actual Finance Report (*workforce***CONNECTIONS'** Operations) for the period July 1, 2012 through June 30, 2013 (Formula WIA)..... 15
  - b. Adult/Dislocated Worker and Youth Funding Plans.....16
  - c. Audit Findings for Program Year 2011 (Year Ended June 30, 2012) including YouthBuild – April 2013 Report..... 18
7. INFORMATION: Sequestration Letter from the U.S. Department of Labor..... 22

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

9. Adjournment

*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 (1<sup>st</sup> 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 10:19 a.m.

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:

<b>Financial Statements</b>	<b>2012</b>	<b>2011</b>
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
<b>Federal Awards</b>	<b>2012</b>	<b>2011</b>
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 are 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 such as a school counselor for 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 was 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 develop over time. In that center section for the One-Stop Center Budget, funds have been budgeted for two 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 for a General Contractor. Three made the cut and vetted to determine a General Contractor to work with the Architect for the renovation of the One-Stop 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 for 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. He further reported that 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 towards the program.

	<b>Adult Expenditures</b>	<b>Dislocated Worker Expenditures</b>	<b>% Spent</b>
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%
<b>Total PY2011/PY2012 Adult &amp; Dislocated Worker</b>	<b>64%</b>	<b>36%</b>	<b>59.70%</b>
	<b>Youth In-School</b>	<b>Youth Out-Of-School</b>	<b>% Spent</b>
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%
<b>Total PY2011 Youth</b>	<b>55%</b>	<b>45%</b>	<b>36.33%</b>
<b>Direct Grants PY2010/PY2011</b>			<b>% Spent</b>
Direct Adult & DW Grants			<b>82.26%</b>

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 to fund other services for Adult/Dislocated Workers and Youth through contract recommendations to the Budget Committee. 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 (2<sup>nd</sup> 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.

**workforceCONNECTIONS**  
**PY2012 WIA Formula Budget**  
**July 1, 2012 - June 30, 2013**  
**(Revised Budget - March 20, 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			-		-		-
<b>Total Revenue by Funding Stream</b>	<b>\$ 27,210,077</b>	<b>\$ 27,210,077</b>	<b>\$ -</b>	<b>\$ 2,653,060</b>	<b>\$ 2,653,085</b>	<b>\$ 21,903,932</b>	<b>\$ 27,210,077</b>
				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	6,980,242	6,980,242	-		1,435,600	5,544,642	6,980,242
Youth Services	7,470,319	7,470,319	-			7,470,319	7,470,319
<b>Subtotal Community Resource Allocations</b>	<b>\$ 21,903,932</b>	<b>\$ 21,903,932</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	<b>\$ 1,435,600</b>	<b>\$ 19,468,332</b>	<b>\$ 21,903,932</b>

Board Operations	Approved Budget PY2012	Proposed Budget PY2012	\$ Change	Admin	Program	Total
Subtotal Operating Expenditures	5,306,145	5,306,145	-	1,832,202	3,473,943	5,306,145
<b>Total Expenditures</b>	<b>\$ 27,210,077</b>	<b>\$ 27,210,077</b>		<b>\$ 1,832,202</b>	<b>\$ 3,473,943</b>	<b>\$ 21,903,932</b>
<b>Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 820,858</b>	<b>\$ (820,858)</b>	<b>\$ -</b>

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)

**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: \$2,531,439 – Increase of \$79,676** - Allocated costs for administrative and program staff salaries. Increase is for new IT staff to support the new One-Stop and staff offices.

**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): \$45,000 – Increase of \$5,000** - Allocated costs for staff training and seminars for both local and out-of-town locations for fiscal, program, and systems management. The increase is due to program and fiscal staff attending additional training opportunities through June.

- 7055 Travel and Mileage (Staff): \$40,000 – Increase of \$10,000** - 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. The increase is due to program and fiscal staff attending additional travel for training opportunities through June.
- 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: \$120,000 – Increase of \$60,000** - Allocated costs for program support agreements and temporary staffing to support program activities. The increase is for HIT consulting services and a consultant to strengthen WC’s procurement manual.
- 7085 Program Support Contracts – IT NVTrac and Web: \$159,000 – Increase of \$22,000** - Allocated costs for program support agreements and temporary staffing to support program and data support activities. The increase is due to added consultant time to enhance the NV Trak software for expansion.
- 7090 Non-Board Meetings and Outreach: \$45,000 – Increase of \$15,000** – Allocated costs for business and employer outreach initiatives to attract businesses and establish partnerships for workforce development and employer services. . The increase is due to additional support for community events related to workforce development.
- 7095 Board Meetings and Travel: \$23,000 – Increase of \$5,000** - Allocated costs for facility and event related charges tied to board and committee meetings and Board travel to grant activities. The increase is due to additional board members attending the NAWB conference in DC.
- 7100 Insurance: \$47,500 – Increase of \$7,500** - Allocated costs for Board anticipated liability insurance costs for workers’ compensation, general business liability, auto, and Board of Directors’ and officers’ omission and errors liability. The increase is due to an increase in rates for general liability and an estimated increase in auto insurance for the new van.

**7100-7120 Employee Fringe Benefits: \$789,757 – Decrease of \$34,061** - 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 used to calculate the fringe benefits. The decrease is a result of removing three vacant positions from the salary list which is offset by increasing the PTO Buy Back reserve from \$100,000 to \$275,000. There is no fringe calculated on the PTO Buy Back.

**7125 - Employer Payroll Taxes: \$75,945 – Increase of \$3,141** - Allocated costs for employer payroll taxes which are calculated at 3% of total salaries. The increase is driven, in part, by the salary increase noted above.

**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: \$75,000 – Increase of \$20,000** - Allocated costs for equipment and furniture including computers, servers, and furniture for administrative and programmatic support staff. This increase is for a new van to allow staff to deliver furniture and equipment to providers and events.

**8900 Strategic Initiatives: \$260,656 – Decrease of \$193,256** - 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. The decrease in this line item is directly related to all of the above requested changes.

**workforceCONNECTIONS**  
**PY2012 WIA Formula Budget**  
**July 1, 2012 - June 30, 2013**  
**(Revised Budget - March 20, 2013)**

Board Operations	Authorized FTE	Actual FTE	Approved Budget PY2012	Proposed Budget PY2012	\$ Change	Admin	Program	Total
6500 Salaries	31.18	27.18	2,451,763	2,531,439	79,676	759,432	1,772,007	2,531,439
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	45,000	5,000	18,450	26,550	45,000
7055 Travel and Mileage - Staff			30,000	40,000	10,000	12,000	28,000	40,000
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	120,000	60,000	-	120,000	120,000
7085 Program Support Contracts - IT NVTrac/Web			137,000	159,000	22,000	-	159,000	159,000
7090 Non-Board Meetings and Outreach			30,000	45,000	15,000	13,500	31,500	45,000
7095 Board Meetings and Travel			18,000	23,000	5,000	-	23,000	23,000
7100 Insurance			40,000	47,500	7,500	19,475	28,025	47,500
7100-7120 Employee Fringe Benefits			823,818	789,757	(34,061)	236,927	552,830	789,757
7125 Employer Payroll Taxes			72,804	75,945	3,141	22,784	53,161	75,945
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	75,000	20,000	22,500	52,500	75,000
8900 Strategic Initiative - WIA			453,912	260,656	(193,256)	-	260,656	260,656
<b>Subtotal Board Operations</b>			<b>5,306,145</b>	<b>5,306,145</b>	<b>-</b>	<b>1,836,702</b>	<b>3,469,443</b>	<b>5,306,145</b>

**workforceCONNECTIONS --Operations and One-Stop Side-by-Side**  
**July 1, 2012 - June 30, 2013**  
**(Updated March 21, 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	31.88	27.88	2,531,439	Salaries	-	Salaries	7.00	6.00	184,474	2,715,913
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			45,000	Tuition, Training, and Seminars - Staff	-	Tuition, Training, and Seminars - Staff			500	45,500
7055 Travel and Mileage - Staff			40,000	Travel and Mileage - Staff	-	Travel and Mileage - Staff			500	40,500
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			120,000	Program Support Contracts	5,400	Program Support Contracts			221,962	347,362
7085 Program Support Contracts - IT NVTrac/Web			159,000	Program Support Contracts - IT NVTrac/Web	-	Program Support Contracts - IT NVTrac/Web			50,000	209,000
7090 Non-Board Meetings and Outreach			45,000	Non-Board Meetings and Outreach	416	Non-Board Meetings and Outreach			5,000	50,416
7095 Board Meetings and Travel			23,000	Board Meetings and Travel	-	Board Meetings and Travel			-	23,000
7100 Insurance			47,500	Insurance	-	Insurance			15,000	62,500
7100-7120 Employee Fringe Benefits			789,757	Employee Fringe Benefits	-	Employee Fringe Benefits			66,092	855,849
7125 Employer Payroll Taxes			75,945	Employer Payroll Taxes	-	Employer Payroll Taxes			5,665	81,610
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			75,000	Capital - Tenant Improvements, Equip and Furniture	-	Capital - Tenant Improvements, Equip and Furniture			1,518,756	1,593,756
Depreciation (TI, Furnishing, Equip)			-	Depreciation (TI, Furnishing, Equip)	13,625	Depreciation (TI, Furnishing, Equip)			-	13,625
8900 Strategic Initiative - WIA			260,656	Strategic Initiative - WIA	-	Strategic Initiative - WIA			171,313	431,969
<b>Subtotal Board Operations</b>			<b>5,306,145</b>	<b>Subtotal One-Stop Center</b>	<b>41,901</b>	<b>Subtotal One-Stop System</b>			<b>2,393,699</b>	<b>7,741,745</b>
									2,435,600	



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

Detail	Estimated One Time Costs
<b>Workforce Connections</b>	
Architect	60,000
Total Workforce Connections Account	60,000
<b>Construction Account</b>	
Subtotal Construction Account	1,400,000
<b>Equipment</b>	
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
<b>Furniture</b>	
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
<b>Other Costs</b>	
Moving Estimate	13,595
Moving Supplies	2,000
Permits and Licensing	30,000
Kiosk Equipment	15,000
Subtotal Other Costs	60,595
<b>TOTAL One-Time Costs</b>	<b>2,068,756</b>
<b>Landlord Contribution to Construction</b>	<b>(550,000)</b>
<b>Net Cost to Complete</b>	<b>1,518,756</b>

FEBRUARY YTD 2013 REPORT-FINAL

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

**workforce CONNECTIONS**

PY2012 WIA Formula Expenses  
Administrative and Program Operating Budget

% of Program Year Concluded 66.67%

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	370,138	896,395	1,266,533	438,944	746,286	1,185,230	45.75%	54.57%	51.66%
7000	Accounting and Auditing	350,000	0	350,000	169,407	0	169,407	180,593	0	180,593	48.40%	0.00%	48.40%
7005	Legal Fees	75,000	0	75,000	33,611	0	33,611	41,389	0	41,389	44.81%	0.00%	44.81%
7010	Legal Publication Advertising	5,040	12,960	18,000	745	1,820	2,565	4,295	11,140	15,435	14.78%	14.04%	14.25%
7020	Licenses and Permits	840	2,160	3,000	116	284	400	724	1,876	2,600	13.83%	13.14%	13.33%
7025	Dues and Subscriptions	3,360	8,640	12,000	1,159	2,831	3,990	2,201	5,809	8,010	34.48%	32.77%	33.25%
7030	Postage & Delivery	1,680	4,320	6,000	511	1,248	1,759	1,169	3,072	4,241	30.41%	28.89%	29.32%
7035	Printing and Reproduction	3,360	8,640	12,000	1,661	4,059	5,720	1,699	4,581	6,280	49.44%	46.98%	47.67%
7040	Office Supplies	4,200	10,800	15,000	2,492	6,089	8,581	1,708	4,711	6,419	59.34%	56.38%	57.21%
7045	System Communications	14,000	36,000	50,000	10,378	25,355	35,733	3,622	10,645	14,267	74.13%	70.43%	71.47%
7050	Tuition, Training and Seminars	11,200	28,800	40,000	5,498	13,432	18,929	5,702	15,368	21,071	49.09%	46.64%	47.32%
7055	Travel and Mileage (Staff)	8,400	21,600	30,000	5,101	12,463	17,564	3,299	9,137	12,436	60.73%	57.70%	58.55%
7060	Utilities (Included in Rent)	0	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%
7065	Telephone	8,400	21,600	30,000	2,872	7,017	9,888	5,528	14,583	20,112	34.19%	32.48%	32.96%
7070	Rent	102,297	263,051	365,348	57,156	139,641	196,797	45,141	123,410	168,551	55.87%	53.09%	53.87%
7075	Facilities Maintenance	1,820	4,680	6,500	345	843	1,188	1,475	3,837	5,312	18.96%	18.02%	18.28%
7080/7085	Support Contracts	120,000	197,000	317,000	86,271	129,806	216,077	33,729	67,194	100,923	71.89%	65.89%	68.16%
7090	Non-Board Meetings & Outreach	8,400	21,600	30,000	6,438	15,732	22,169	1,962	5,868	7,831	76.64%	72.83%	73.90%
7095	Board Meetings and Travel	0	18,000	18,000	0	7,050	7,050	0	10,950	10,950	0.00%	39.17%	39.17%
7100	Insurance	11,200	28,800	40,000	6,713	16,400	23,113	4,487	12,400	16,887	59.93%	56.94%	57.78%
7120	Employee Fringe Benefits	271,860	551,958	823,818	108,619	265,373	373,992	163,241	286,585	449,826	39.95%	48.08%	45.40%
7125	Employer Payroll Taxes	24,025	48,779	72,804	8,048	19,663	27,711	15,977	29,116	45,093	33.50%	40.31%	38.06%
7130/7135	Payroll Services and Bank Fees	16,000	0	16,000	5,093	0	5,093	10,907	0	10,907	31.83%	0.00%	31.83%
7200	Equipment - Operating Leases	4,200	10,800	15,000	2,722	6,650	9,372	1,478	4,150	5,628	64.81%	61.57%	62.48%
7600	Youth Program Activities	0	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%
7605	Adult/DW Program Activities	0	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%
8500	Equipment and Furniture	15,400	39,600	55,000	4,888	11,942	16,829	10,512	27,658	38,171	31.74%	30.16%	30.60%
8510	Software - NV Trac Data System	0	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%
8900	Strategic Initiative (Operations)	0	453,912	453,912	0	0	0	0	453,912	453,912	0.00%	0.00%	0.00%
	<b>Total</b>	<b>1,869,764</b>	<b>3,436,381</b>	<b>5,306,145</b>	<b>889,980</b>	<b>1,584,092</b>	<b>2,474,072</b>	<b>979,784</b>	<b>1,852,289</b>	<b>2,832,073</b>	<b>47.60%</b>	<b>46.10%</b>	<b>46.63%</b>

7090 - IS SLIGHTLY ELEVATED DUE TO A YOUTH SUMMIT MEETING SCHEDULED IN FEBRUARY; THIS WILL COME INTO LINE IN APRIL

Legend	
	Correct Now
	Watch
	OK

**Workforce Connections  
Adult and Dislocated Worker Funding Plan  
March 20, 2013**

	Budget	Remaining Available Funds	Projections Based on Monthly Invoices					Remaining
			Jan-Mar 2013 Partial	Apr-Jun 2013 3 Months	Next Program Year	Projected PY2012 TOTAL		
<b>REVENUES (Available as of March 20, 2013)</b>								
PY2011 Adult and DW Funding	12,439,868	-						-
PY2011/2012 DW Rapid Response Funding	679,465	-						-
PY2011/2012 DW Rapid Response Funding	2,028,047	2,028,047	350,000	950,000	200,000	1,500,000		528,047
PY2012 Adult and DW Funding (Approved by BOE 08/14/12)	13,164,641	9,691,636	2,042,186	4,857,115	475,000	7,374,301		2,317,335
<b>TOTAL REVENUES</b>	<b>28,312,021</b>	<b>11,719,683</b>	<b>2,392,186</b>	<b>5,807,115</b>	<b>675,000</b>	<b>8,874,301</b>		<b>2,845,382</b>
<b>EXPENDITURES</b>								<b>1.47 Months</b>
<b>Community Resources</b>								
PY2011 Original Contracts	6,900,000	134,044	36,186			36,186		
PY2011 Adult and DW (Contract Extensions to June 2013)	9,050,000	5,205,274	1,800,000	3,000,000		4,800,000		
PY2012 Lincoln County Rural Services	100,000	78,015	16,000	27,000		43,000		
PY2012 Reentry Program	700,000	441,113	115,000	172,500		287,500		
PY2012 One-Stop Center Operations (May/June)	41,901	41,901		20,950		20,950		
PY2012 One-Stop System Operations (Sept/June)	724,943	289,706	40,000	249,706		289,706		
PY2012 One-Stop/WC Staff Office Construction	850,000	786				-		
PY2012 One-Stop/WC Staff Office Furnishing/Equip	668,756	643,357		643,357		643,357		
LV/Clark County Urban League Computer Center (May 2014)	150,000	150,000	25,000	25,000	100,000	150,000		
<b>Operations</b>								
Administration and Programs	3,438,540	2,229,134	360,000	1,080,000		1,440,000		
<b>Pending Contracts</b>								
PY2012 GNJ and NPI (Additional Training)	363,602	363,602		363,602		363,602		
PY2012 Easter Seals (Adults with Disabilities)	800,000	800,000		225,000	575,000	800,000		
<b>TOTAL</b>			<b>2,392,186</b>	<b>5,807,115</b>	<b>675,000</b>	<b>8,874,301</b>		

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  
March 20, 2013**

	Budget	Available Funds	Projections Based on Monthly Invoices				Projected PY2012 TOTAL	Remaining
			Jan-Mar 2013 3 Months	Apr-Jun 2013 3 Months	Next Program Year			
<b>REVENUES (Available as of March 20, 2013)</b>								
PY2011 Youth Funding	5,760,743	-	-			-	-	
PY2012 Youth Funding (Approved by BOE 8/14/2012)	6,337,899	5,562,090	793,125	1,813,949	1,921,500	4,528,574	1,033,516	
<b>TOTAL REVENUES</b>	<b>12,098,642</b>	<b>5,562,090</b>	<b>793,125</b>	<b>1,813,949</b>	<b>1,921,500</b>	<b>4,528,574</b>	<b>1,033,516</b>	
<b>EXPENDITURES</b>							<b>1.71 Months</b>	
<b>Community Resource Contracts - PY 2011</b>								
PY2011 Nevada Partners (extended 6/30/2013)	1,077,909	7,375	7,375			7,375		
PY2011 Latin Chamber Green Consortium (ending date 9/30/2013)	500,000	344,598	36,000	54,000	54,000	144,000		
PY2011 Lincoln County (ending date 6/30/2013)	200,000	84,757	15,000	22,500	22,500	60,000		
PY2011 Nye County (ending date 6/30/2013)	450,000	220,593	37,500	60,000	60,000	157,500		
<b>Community Resource Contracts - PY2012</b>								
PY2012 Youth In-School Contracts	1,844,000	1,392,730	155,000	260,000	260,000	675,000		
PY2012 Youth Out-of-School Contracts	1,750,000	1,285,621	214,250	350,000	350,000	914,250		
PY2012 Youth Re-entry	300,000	234,303	50,000	75,000	75,000	200,000		
PY2012 Youth Summer Component/Year Round	1,000,000	367,482	106,000	261,482		367,482		
<b>Operations</b>								
Administration and Programs	1,867,580	602,967	172,000	430,967		602,967		
<b>Pending Contracts</b>								
Foster Care and Youth with Disabilities	1,000,000	1,000,000		200,000	800,000	1,000,000	-	
Youth Summer Component (Public Housing)	400,000	400,000		100,000	300,000	400,000	-	
<b>TOTAL</b>			<b>793,125</b>	<b>1,813,949</b>	<b>1,921,500</b>	<b>4,528,574</b>		

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  
April 2013

Finding	Type	Description	Target Date	Audit					
				PY2011	PY2010	PY2009	PY2008	PY2007	PY2006
				ended	ended	ended	ended	ended	ended
				6/30/2012	6/30/2011	6/30/2010	6/30/2009	6/30/2008	6/30/2007
12-1	Federal Grants	<b>Funding federal grants in advance - excessive time elapsed between receipt of funds and disbursement of funds</b>	June 2013	X	X	X	X		
		Action: Apr 2013 - Efforts to pay subrecipients within two days of receiving funds from the 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.							
12-2	Federal Grants	<b>Requests for funds need to be complete, accurate, and agree to supporting documentation.</b>	July 2012	X	X	X			
		Action: Apr 2013 - Staff will continue to review all provider invoices to ensure accuracy and completeness. They will then obtain signatures that verify independent review.							
12-3	Federal Grants	<b>Documentation supporting program participant eligibility shall be complete, accurate, and retained</b>	June 2013	X	X				
		Status: Policies and procedures have been developed and annual monitoring by program staff will ensure complete and accurate records.							
		Action: Apr 2013 - The Quality Assurance manager will review records for the internal and direct programs that have participant files. This will be a formal process to help make sure all participant files have proper eligibility documentation.							
12-4	Federal Grants	<b>Property records shall be complete, accurate and equipment will be properly accounted for.</b>	June 2013	X					
		Status: Policies and procedures will be followed to properly track equipment.							
		Action: Apr 2013 - Staff has requested and received authorization from the state to dispose of a large list of fully depreciated assets. We are in the process of reconciling our asset list with the funded partner asset lists to make sure we have all our assets coded correctly.							

**workforce CONNECTIONS**

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

Monthly Status Report  
April 2013

Finding	Type	Description	Target Date	Audit							
				PY2011	PY2010	PY2009	PY2008	PY2007	PY2006		
				ended	ended	ended	ended	ended	ended		
				6/30/2012	6/30/2011	6/30/2010	6/30/2009	6/30/2008	6/30/2007		
						(1/31/2013)	(2/24/2012)	(4/29/2011)	(06/08/2010)	(09/22/2009)	(07/22/2008)
<b>Findings below did not recur in the latest audit.</b>											
11-1	Financial Reporting	<b>Lack of Policies and Procedures and GAAP adherence - improved from last year but still lacks effective policy and procedures</b>			X	X	X	X	X		
		Status: The Finance staff will continue to operate within established policies and modify those that need to be updated. Adherence to GAAP will always be the goal.									
11-2	Financial Reporting	<b>Lack or insufficient skills and knowledge to perform governmental accounting utilizing GAAP - improved from last year but still needs improvement</b>			X	X	X	X			
		Status: The Finance Manager and Financial Consultant are providing the expertise necessary to provide the skills and knowledge that have been needed. Staff will keep up skills by attending all applicable training.									
11-3	Federal Grants	<b>SEFA schedules did not agree with supporting records or documentation</b>			X	X	X	X	X		
		Status: The FE system continues to be reconciled to the supporting draw and invoice records.									
11-6	Federal Grants	<b>ARRA - timely reporting of quarterly reports</b>			X	X					
		Status: All of the ARRA funds have been expended and there are no more reports due.									
11-8	Federal Grants	<b>Sub-recipients awards did not contain the required information</b>			X	X	X			X	
		Status: All contracts for program year 2011 included the new template that ensured all the required information was entered into the contracts.									
11-9	Federal Grants	<b>Financial reporting of Form ETA 9130 - timely submissions</b>			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.  Action: Ongoing - monthly monitoring must continue to take place to ensure reports meet all deadlines.									
11-10	Federal Grants	<b>Monitoring of sub-recipients - Annual Monitoring and Tracking of Findings</b>			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: Apr 2013 - Continue the annual fiscal monitoring of all service provider contracts. Reports must be issued within 30 days.									

## Department of Labor, Youthbuild 2011 Grant

Date of Review: September 18-20, 2012

(Report dated October 2012)

Workforce Connections

April 2013

Finding	Type	Description	Target Date
#01	Administrative Controls	<b>The grantee's record retention and access policy does not comply with Federal Regulations.</b>	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 completed the procedure to ensure that the policy revision is completed. On-site monitoring by WC staff was completed in Feb 2013 to verify implementation.	
#02	Civil Rights	<b>The grantee is not in compliance with the Workforce Investment Act Equal Opportunity and Non-Discrimination requirements.</b>	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: Feb 2013 - DOL notified Workforce Connections that the finding is closed subject to on-site verification. On-site monitoring by WC staff was completed in Feb 2013 to verify implementation.	
#03	Financial Reporting	<b>The grantee is not reporting administrative expenditures on the ETA-9130 quarterly financial status report.</b>	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: Feb 2013 - DOL notified Workforce Connections that the finding is closed subject to on-site verification. On-site monitoring by WC staff was completed in Feb 2013 to verify implementation.	
#04	Operating Systems	<b>The grantee's enrollment and eligibility policies and procedures do not define when an individual's high school drop-out status is determined.</b>	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: Feb 2013 - DOL notified Workforce Connections that the finding is closed subject to on-site verification. On-site monitoring by WC staff was completed in Feb 2013 to verify implementation.	

**Department of Labor, Youthbuild 2011 Grant**

Date of Review: September 18-20, 2012

(Report dated October 2012)

Workforce Connections

April 2013

Finding	Type	Description	Target Date
#05	Operating Systems	<b>The grantee had participants receiving training on two construction worksites that are not included in the approved grant statement of work.</b>	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.	
		Action: Feb 2013 - DOL notified Workforce Connections that the finding is closed subject to on-site verification. On-site monitoring by WC staff was completed in Feb 2013 to verify implementation.	
#06	Operating Systems	<b>The grantee is not providing Green Advantage Certification to the participants as stated in the grant agreement.</b>	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.	
		Action: Feb 2013 - DOL notified Workforce Connections that the finding is closed subject to on-site verification. On-site monitoring by WC staff was completed in Feb 2013 to verify implementation.	
#07	Operating Systems	<b>The grantee does not have accident insurance to cover the participants for activities performed at the construction work sites.</b>	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: Feb 2013 - DOL notified Workforce Connections that the finding is closed subject to on-site verification. On-site monitoring by WC staff was completed in Feb 2013 to verify implementation.	
#08	Performance Data	<b>The grantee did not properly exit four participants from the Youthbuild program.</b>	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: Feb 2013 - DOL notified Workforce Connections that the finding is closed subject to on-site verification. On-site monitoring by WC staff was completed in Feb 2013 to verify implementation.	



# U.S. Department of Labor

Employment and Training Administration  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210



March 28, 2013

Southern Nevada Workforce Investment Board (Workforce Connections)  
7251 West Lake Mead, Suite 200  
Las Vegas, Nevada 89128  
YB-21884-11-60-A-32

Dear Grantee:

As you are likely aware, since Congress did not reach a deal on balanced deficit reduction to avoid sequestration, the President was required by law to issue a sequestration order on March 1, 2013, canceling approximately \$85 billion in budgetary resources across the Federal government for the remainder of the Federal fiscal year. As partners with the Department of Labor, we wanted to provide you with timely information about how these unfortunate budget cuts impact the funds provided to Southern Nevada Workforce Investment Board (Workforce Connections).

At this time, the Department does not believe that the sequestration order will impact your current award. If in the future, it is determined that your award will be impacted, you will be contacted by the appropriate Grants Officer.

Thank you for your continued partnership with the Department of Labor, and for your cooperation as we work together to manage these unfortunate circumstances.

Sincerely,

Jane Oates  
Assistant Secretary