

AGENDA

WORKFORCE ESCAROSA, INC.

FINANCE COMMITTEE

JUNE 13, 2013

10:30 a.m.

- I. Call Meeting to Order

- II. Approval of Minutes – April 16, 2013
- III. Action Item(s)

FY 2012-2013 Monitoring Report
Financial Summaries – April 30, 2013

- IV. Information Item

Funding Allocations for FY 2013-2014

- V. Adjournment

WORKFORCE ESCAROSA, INC.
FINANCE COMMITTEE
APRIL 16, 2013
MINUTES

Members Present: Dana Mullins and John Gormley (participating by teleconference)

Others Present: Janet Summers, Susan Nelms, and Janay Sims

Joshua Durst, Chairman of the Finance Committee, was not present. Dana Mullins presided over the meeting.

The meeting was called to order at 10:30 a.m., at Workforce Escarosa's administrative office.

MINUTES – JANUARY 15, 2013

The minutes were reviewed, and approved as written.

ANNUAL RETIREMENT CONTRIBUTION

Escarosa's Fiscal Year 2012-2013 Budget passed by the Board included a 5% retirement contribution for staff which amounted to \$103,654. Due to staff turnover (employees must work one (1) year before they are eligible for the 401(k), management is proposing a 6% contribution which amounts to \$103,117. This would have the same impact on programs as the 5% budgeted.

Inquiry was made regarding a plan document for the 401(k). It was noted the 401(K) plan is Landrum's plan, with employer discretion. There is no match contribution. The contribution is based on the budget, and is budgeted based on total salaries. The 401(k) contribution is reviewed every year and determined by what is affordable; therefore, the percentage rate varies each year. Employees are aware of the change in rate each year.

The Finance Committee approved a 6% retirement contribution for qualified staff for a total of \$103,117, and will present and recommend to the Board for approval.

FINANCIAL SUMMARIES – FEBRUARY 28, 2013

Escarosa's Statements of Revenues and Expenses, Service Provider Contract Summary, Required Rates, and detailed Financial Statements for the period ended February 28, 2013 was presented.

The following was noted:

Workforce Investment Act – Escarosa did not expect to receive \$39,241 in WIA Performance Incentive Funds. The funds will be used for Youth sponsorships and replacing furniture damaged in the flood at the Pensacola Career Center.

Escarosa is allowed to transfer 50% of the 2011 WIA Dislocated Workers Supplemental funds to 2011 WIA Adult, an amount of \$186,239. With this transfer, it is likely all of the 2011 WIA Dislocated Worker funds will be expended prior to their expiration date of June 30, 2013. All of the 2011 WIA Adult funds are expended.

A worksheet comparing the FY 2013-2014 and FY 2012-2013 Planning Allocations for WIA and Wagner Peyser was presented. Region 1 funding was reduced by 12% or \$568,966. The WIA Youth program suffered the largest reduction, which will result in contract reduction amounts and shifting of Escarosa staff.

It is projected that the State ITA rate will be near 50% at year end. February financials include most of all the fall and spring session tuitions, with still summer session tuition to be paid. The summer tuition will be FY 2012-2013 expenditures, which will help to maintain a higher State ITA rate. With this trend, a waiver may be needed next year.

Escarosa received an additional \$9,950 in VET funding. This covers the loss of funds from the TAP program.

Administrative rates continue to be under the 10% rate requirement.

The Finance Committee approved the Financial Statements and related summaries for the period ended February 28, 2013, and will present and recommend to the Board for approval.

TUITION AND BOOKS EXPENDITURES BY TRAINING PROVIDER – FEBRUARY 28, 2013

A worksheet showing the breakdown of tuition and book expenditures through February 28, 2013 by training provider was presented. The worksheet also reflects the number of clients whose tuition has been paid to date. The majority of clients continue to select attending public training institutions.

OTHER BUSINESS

The State Fiscal monitoring review was conducted last week. No findings were noted, only one (1) observation.

There being no business, the meeting adjourned.

Respectfully submitted,

Janay Sims
Recording Secretary

**WORKFORCE ESCAROSA, INC.
FINANCE COMMITTEE**

**DEO PROGRAM YEAR 2012-2013
MONITORING REPORT**

ACTION ITEM

DATE: June 13, 2013

COMMITTEE MEMBERS: Joshua Durst (Chair), John Gromley, Dana Mullins and Amber McCool

BACKGROUND:

On April 8-11, 2013 Thomas Howell Ferguson P.A. performed a fiscal monitoring review of Workforce Escarosa on behalf of the Department of Economic Opportunity (DEO). Attached is a copy of the final monitoring report received from DEO. There were no findings so that Escarosa is not required to file a Corrective Action Plan.

There was one observation concerning documentation for IT backup procedures. All of the appropriate backup procedures are in place but the monitors felt that more documentation of those procedures is needed.

RECOMMENDATION:

The Finance Committee accepts the FY 2012-2013 Monitoring Report from DEO.

Rick Scott
GOVERNOR



Jesse Panuccio
EXECUTIVE DIRECTOR

May 17, 2013

Workforce Escarosa, Inc.
Executive Director Susan Nelms
9111 Sturdevant Drive, Suite A
Pensacola, Florida 32514

Dear Executive Director Nelms:

Enclosed please find the Department of Economic Opportunity's (DEO) Bureau of Financial Monitoring and Accountability's (FMA) financial compliance monitoring report for Regional Workforce Board (RWB) 01. Thomas Howell Ferguson P.A. (THF) as the selected vendor performed specific financial compliance consulting services for FMA on-site at RWB 01. These services were contracted by us to comply with our oversight and monitoring responsibilities as outlined in:

- 29 CFR Part 95.51(a) or 29 CFR Part 97.40(a),
- 20 CFR Part 667.400 and 667.410 (Workforce Investment Act final rules), and
- Subpart D, Paragraph .400(d) of Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*.

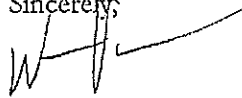
These consulting services were conducted in accordance with the *Statements on Standards for Consulting Services* (SSCS) established by the American Institute of Certified Public Accountants.

From April 8, 2013 through April 11, 2013, THF visited RWB 01 and performed financial compliance consulting services as summarized in the DEO 2012-13 Onsite Financial Monitoring Tool for the period July 1, 2012 through January 31, 2013.

During this monitoring engagement, THF became aware of a matter that is an opportunity to strengthen internal control and/or operating efficiency. The observation has been included in Section IV *Observations*.

For the monitoring period July 1, 2012 through January 31, 2013 there were no findings or other non-compliance issues noted.

Sincerely,

A handwritten signature in black ink, appearing to read 'Wes Underwood', with a long horizontal stroke extending to the right.

Wes Underwood

Bureau Chief of Financial Monitoring and Accountability

WU/ta:

cc: Tony Lloyd, Chief Financial Officer, DEO
Janet Summers, RWB 01 Finance Director

2012-13 Financial Compliance Monitoring Report
Workforce Escarosa, Inc.
Regional Workforce Board No. 01

Bureau of Financial Monitoring and Accountability
Florida Department of Economic Opportunity

April 25, 2013

107 East Madison Street
Caldwell Building
Tallahassee, Florida 32399
www.floridajobs.org



2012-13 Financial Compliance Monitoring Report
Workforce Escarosa, Inc.
Regional Workforce Board No. 01
Period Reviewed: July 1, 2012 – January 31, 2013

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I. MONITORING RESULTS

THF performed financial monitoring procedures based on the DEO 2012-13 Onsite Financial Monitoring Tool. The monitoring procedures performed included tests of transaction details, file inspections, and inquiries (1) to determine the status of recommendations from the prior year monitoring visit(s) and (2) to adequately support current year findings, other non-compliance issues and observations. Detailed information for these items is disclosed in the following section of this report.

Summarized below are the results of testing by category as detailed in the DEO 2012-13 Onsite Financial Monitoring Tool:

2012-13 Monitoring Results			
Category	Current Year Findings	Current Year Other Non-Compliance Issues	Current Year Observations
1.0 – Preventive / Corrective Action Plan Implementation	-	-	-
2.0 – Financial Management Systems	-	-	-
3.0 – Internal Control Environment	-	-	1
4.0 – Cash Management & Revenue Recognition.	-	-	-
5.0 – OSMIS Reporting and Reconciliation	-	-	-
6.0 – Prepaid Program Items	-	-	-
7.0 – Cost Allocation Plan and Disbursement Testing	-	-	-
8.0 – Individual Training Accounts (ITAs) for WIA Adult and Dislocated Worker	-	-	-
9.0 – Purchasing	-	-	-
10.0 – Contracting	-	-	-
11.0 – Subrecipient Monitoring	-	-	-
TOTAL	-	-	1

II. FINDINGS

There were no findings for this monitoring period.

III. OTHER NON-COMPLIANCE ISSUES

There were no other non-compliance issues for this monitoring period.

IV. OBSERVATIONS

Observation #1

The RWB has an "Information Systems Security Handbook-Guide for Information Users" which is a comprehensive document outlining staff responsibilities regarding security data. It also addresses acceptable uses of RWB resources, passwords and user ID's, mobile computing devices, wireless network devices, protection against computer viruses, and internet usage. Although the handbook briefly mentions some IT procedures, such as the firewall and passwords, it is not a complete IT procedures manual.

It is recommended the RWB document its IT procedures to include details on backup and recovery measures, network security, access rights, and servers, among other topics.

**WORKFORCE ESCAROSA, INC.
FINANCE COMMITTEE
FINANCIAL REPORTS FOR APRIL 30, 2013**

ACTION ITEM

DATE: June 13, 2013

COMMITTEE MEMBERS: Joshua Durst (Chair), John Gormley, Dana Mullins and Amber McCool

ACTION ITEM

Attached are Escarosa's Statements of Revenues and Expenses, Service Provider Contract Summary, Required Rates and detailed Financial Statements for the period ended April 30, 2013.

Expenditures continue to progress as expected. We have expended \$1,387,592 in tuition and books through April. We expect to spend at least \$1,500,000 after summer school. Since we have such high tuition and books expenditures we will probably make over the 50% State ITA requirement.

Administrative rates continue to be lower than 10%.

RECOMMENDATION

That the Board approves the Financial Statements and related summaries for the period ended April 30, 2013.

WORKFORCE ESCAROSA, INC.**SUMMARY OF EXPENDITURES**

April 30, 2013

	Year-to-Date Expenditures	Available Funds	Funds Remaining	Percent Expended	Percent of Year	Variance (Over)/Under
<u>PROGRAMS</u>						
WIA ADULT	2,227,177	3,384,871	1,157,694	65.8%	83.3%	17.5%
WIA DISLOCATED WORKER	425,629	944,589	518,960	45.1%	83.3%	38.2%
WIA YOUTH	1,363,243	1,931,424	568,181	70.6%	83.3%	12.7%
WIA PERFORMANCE INCENTIVES	37,352	39,241	1,889	95.2%	83.3%	-11.9%
DISABILITY NAVIGATOR GRANT	23,637	21,376	-2,261	110.6%	83.3%	-27.3%
FSET	68,378	100,000	31,622	68.4%	83.3%	14.9%
WAGNER PEYSER	151,635	320,278	168,643	47.3%	83.3%	36.0%
UNEMPLOYMENT COMPENSATION	68,236	71,991	3,755	94.8%	83.3%	-11.5%
TRADE ADJUSTMENT ASSISTANCE	11,000	42,019	31,019	26.2%	83.3%	57.1%
WP PERFORMANCE INCENTIVES	116,252	117,723	1,471	98.8%	83.3%	-15.5%
EXTENDED UNEMPLOYMENT COMPENSATION	52,497	69,820	17,323	75.2%	83.3%	8.1%
VETERANS - DVOP	108,166	144,362	36,196	74.9%	83.3%	8.4%
VETERANS - LVER	78,640	104,624	25,984	75.2%	83.3%	8.1%
VETERANS - TAP	399	1,000	601	39.9%	100.0%	60.1%
WELFARE TRANSITION PROGRAM 1112	160,346	160,346	0	100.0%	100.0%	0.0%
WELFARE TRANSITION PROGRAM 1213	1,253,902	1,657,310	403,408	75.7%	83.3%	7.6%
PSC CONTRACT - EF HEALTHCARE	31,399	54,647	23,248	57.5%	83.3%	25.8%
MILITARY FAMILY ADVOCACY	60,453	81,709	21,256	74.0%	83.3%	9.3%
TOTAL	6,238,341	9,247,330	3,008,989			

COST POOLS

COMPUTER NETWORK COST POOL	177,742	230,003	52,261	77.3%	83.3%	6.0%
ONE-STOP COST POOL	1,165,631	1,538,403	372,772	75.8%	83.3%	7.5%
SUPPORT SERVICES COST POOL	36,934	46,606	9,672	79.2%	83.3%	4.1%
ESCAROSA COST POOL	569,538	732,390	162,852	77.8%	83.3%	5.5%
PROGRAM MANAGEMENT	174,166	235,225	61,059	74.0%	83.3%	9.3%
WIA DIRECT SERVICES	274,208	355,121	80,913	77.2%	83.3%	6.1%

WORKFORCE ESCAROSA, INC.
April 30, 2013

ADMINISTRATIVE RATES:	ACTUAL	ALLOWED
WIA ADULT	6.75%	10.00%
WIA DISLOCATED WORKER	8.93%	10.00%
WIA YOUTH	6.07%	10.00%
WIA PERFORMANCE INCENTIVES	6.75%	10.00%
FSET	6.75%	10.00%
WAGNER PEYSER	6.64%	10.00%
UNEMPLOYMENT COMPENSATION	6.75%	10.00%
WP PERFORMANCE INCENTIVES	6.64%	10.00%
EXTENDED UNEMPLOYMENT COMPENSATION	6.64%	10.00%
VETERANS - DVOP	6.64%	10.00%
VETERANS - LVER	6.64%	10.00%
WELFARE TRANSITION PROGRAM - 1112	10.18%	10.00%
WELFARE TRANSITION PROGRAM - 1213	9.46%	10.00%
MILITARY FAMILY ADVOCACY	6.89%	10.00%

OTHER REQUIRED RATES:	ACTUAL	REQUIRED
WIA STATE ITA (ADULT & DISLOCATED WORKER)	56.96%	40.00%
WIA YOUTH OUT-OF-SCHOOL	33.68%	30.00%

WORKFORCE ESCAROSA, INC.
YEAR ENDED JUNE 30, 2013

SERVICE PROVIDER CONTRACTS REPORT

Service Provider	Service	Original Contract Amount	Expended	Unexpended Balance	Month Invoiced Through	Prorated Budget	(Over)/Under Expended
WIA Contracts:							
Santa Rosa School Board - Note 1	Youth Services	395,408	257,876	137,532	30-Apr-13	329,507	71,631
Escambia Co. School Board	Youth Services	389,250	209,812	179,438	31-Mar-13	291,938	82,126
Children's Home Society	Youth Services	583,328	452,268	131,060	30-Apr-13	486,107	33,839
Santa Rosa School Board	Summer Youth Services	105,000	103,331	1,669	30-Nov-12	105,000	1,669
Escambia Co. School Board - Note 1	Summer Youth Services	115,000	114,287	713	30-Sep-12	115,000	713
FSET							
Escambia Co. Commissioners	SNAP Program - 2013	48,315	35,116	13,199	30-Apr-13	40,263	5,147
Total		<u>1,636,301</u>	<u>1,172,690</u>	<u>463,611</u>		<u>1,367,815</u>	<u>195,125</u>

The Escambia Co. School District summer youth program had an expended balance of \$85,713 at the end of the program. \$85,000 was deobligated from that contract and reobligated to the Santa Rosa School District year round youth contract.

WORKFORCE ESCAROSA INC
STATEMENT OF EXPENDITURES
91 - COMPUTER NETWORK COST POOL
 From 4/1/2013 Through 4/30/2013
 (In Whole Numbers)

	Current Year Actual	YTD Original Budget	Percent Expended	YTD Original Budget Variance
EXPENDITURES				
SALARIES - ESCAROSA	76,465	94,454	80.95%	17,989
EMPLOYEE COSTS	23,802	29,481	80.73%	5,679
RETIREMENT	5,853	4,815	121.56%	(1,038)
COMMUNICATIONS - CELL PHONES	1,060	0	0.00%	(1,060)
COMMUNICATIONS - DATA LINES	25,643	33,855	75.74%	8,212
EQUIPMENT	19,687	18,000	109.37%	(1,687)
INSURANCE	256	260	98.46%	4
PUBLICATIONS, SUBSCRIPTIONS, ETC.	0	500	0.00%	500
RENT	18,757	23,638	79.34%	4,881
MAINTENANCE CONTRACTS	430	12,000	3.58%	11,570
SUPPLIES - GENERAL OFFICE	43	750	5.78%	707
STAFF TRAINING	0	3,000	0.00%	3,000
TRAVEL	2,099	3,500	59.97%	1,401
TRAVEL - OUT OF REGION	2,135	3,000	71.16%	865
MAINTENANCE & REPAIRS	693	750	92.46%	57
MAINTENANCE - FLOOD	817	2,000	40.85%	1,183
COMPUTER NETWORK ALLOCATION	(177,742)	(230,003)	77.27%	(52,261)
Total EXPENDITURES	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>

WORKFORCE ESCAROSA INC
STATEMENT OF EXPENDITURES
92 - ONE STOP COST POOL
From 4/1/2013 Through 4/30/2013
(In Whole Numbers)

	Current Year Actual	YTD Original Budget	Percent Expended	YTD Original Budget Variance
EXPENDITURES				
SALARIES - ESCAROSA	0	20,007	0.00%	20,007
SALARIES - PEO	250,102	311,776	80.21%	61,674
EMPLOYEE COSTS	0	7,093	0.00%	7,093
EMPLOYEE COSTS - PEO	84,648	103,300	81.94%	18,652
RETIREMENT	0	1,020	0.00%	1,020
RETIREMENT - PEO	15,117	15,894	95.10%	777
ADVERTISING	0	1,500	0.00%	1,500
COMMUNICATIONS - TELEPHONES	13,503	18,000	75.01%	4,497
COMMUNICATIONS - CABLE	654	0	0.00%	(654)
TEMPORARY SERVICES	107,221	165,867	64.64%	58,646
SECURITY GUARDS	44,150	55,250	79.90%	11,100
COPIER EXPENSES	8,263	28,000	29.50%	19,737
EQUIPMENT	47,299	49,000	96.52%	1,701
INSURANCE	7,735	7,200	107.43%	(535)
MEMBERSHIPS	150	5,000	3.00%	4,850
POSTAGE	9,526	7,000	136.08%	(2,526)
PUBLICATIONS, SUBSCRIPTIONS, ETC.	0	1,000	0.00%	1,000
RENT	362,316	434,011	83.48%	71,695
MAINTENANCE CONTRACTS	13,941	13,250	105.21%	(691)
SUPPLIES - GENERAL OFFICE	20,110	25,057	80.25%	4,947
SUPPLIES - CLIENT	3,053	6,000	50.88%	2,947
STAFF TRAINING	180	500	36.00%	320
TRAVEL	1,022	3,247	31.47%	2,225
TRAVEL - OUT OF REGION	3,900	4,000	97.49%	100
UTILITIES	9,047	16,000	56.54%	6,953
CLEANING SERVICES	8,970	11,000	81.54%	2,030
MAINTENANCE & REPAIRS	1,666	6,000	27.75%	4,334
MAINTENANCE - FLOOD	12,686	30,000	42.28%	17,314
OUTREACH	(4,643)	3,000	(154.77)%	7,643
JOB FAIRS	222	0	0.00%	(222)
SPONSORSHIPS	0	2,000	0.00%	2,000
COMPUTER NETWORK ALLOCATION	144,794	187,427	77.25%	42,633
OSCP ALLOCATION	(1,165,631)	(1,538,399)	75.76%	(372,768)
Total EXPENDITURES	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>

WORKFORCE ESCAROSA INC
STATEMENT OF EXPENDITURES
93 - SUPPORT SERVICE SPECIALIST
 From 4/1/2013 Through 4/30/2013
 (In Whole Numbers)

	<u>Current Year Actual</u>	<u>YTD Original Budget</u>	<u>Percent Expended</u>	<u>YTD Original Budget Variance</u>
EXPENDITURES				
SALARIES - ESCAROSA	24,731	31,952	77.40%	7,221
EMPLOYEE COSTS	9,884	12,276	80.51%	2,392
RETIREMENT	1,947	1,629	119.51%	(318)
EQUIPMENT	0	200	0.00%	200
SUPPLIES - GENERAL OFFICE	106	150	70.64%	44
TRAVEL	266	400	66.52%	134
SS SPECIALIST ALLOCATION	<u>(36,934)</u>	<u>(46,607)</u>	<u>79.24%</u>	<u>(9,673)</u>
Total EXPENDITURES	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>

WORKFORCE ESCAROSA INC
STATEMENT OF EXPENDITURES
94 - ESCAROSA COST POOL
From 4/1/2013 Through 4/30/2013
(In Whole Numbers)

	Current Year Actual	YTD Original Budget	Percent Expended	YTD Original Budget Variance
EXPENDITURES				
SALARIES - ESCAROSA	319,004	394,379	80.88%	75,375
EMPLOYEE COSTS	90,209	113,613	79.39%	23,404
RETIREMENT	23,226	20,106	115.51%	(3,120)
ADVERTISING	628	2,500	25.11%	1,872
AUDIT/TAX PREPARATION SERVICES	22,000	27,000	81.48%	5,000
BANK SERVICE CHARGES	2,228	3,000	74.27%	772
COMMUNICATIONS - TELEPHONES	3,068	3,947	77.74%	879
COMMUNICATIONS - CELL PHONES	903	1,800	50.18%	897
CONSULTING SERVICES	2,080	4,080	50.98%	2,000
COPIER EXPENSES	1,156	4,342	26.63%	3,186
EQUIPMENT	896	1,750	51.17%	854
INSURANCE	6,043	6,499	92.98%	456
LEGAL	223	2,000	11.16%	1,777
MEMBERSHIPS	3,022	5,000	60.43%	1,978
POSTAGE	1,871	2,499	74.87%	628
PUBLICATIONS, SUBSCRIPTIONS, ETC.	353	750	47.08%	397
RENT	40,943	46,880	87.33%	5,937
MAINTENANCE CONTRACTS	3,233	3,500	92.37%	267
SUPPLIES - GENERAL OFFICE	3,593	7,500	47.90%	3,907
STAFF TRAINING	715	2,750	25.99%	2,035
TRAVEL	3,005	9,750	30.81%	6,745
TRAVEL - OUT OF REGION	15,555	18,000	86.41%	2,445
UTILITIES	7,824	11,842	66.07%	4,018
CLEANING SERVICES	2,677	3,553	75.33%	876
MAINTENANCE & REPAIRS	1,719	1,973	87.14%	254
MISC ACCOUNTS RECEIVABLES WRITE OFF	(13)	0	0.00%	13
COMPUTER NETWORK ALLOCATION	5,104	6,584	77.52%	1,480
OSCP ALLOCATION	6,038	7,219	83.63%	1,181
ECP ALLOCATION	(569,538)	(715,418)	79.60%	(145,880)
PROGRAM MANAGEMENT	2,235	2,602	85.90%	367
Total EXPENDITURES	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>

WORKFORCE ESCAROSA INC
STATEMENT OF EXPENDITURES
95 - PROGRAM MANAGEMENT
 From 4/1/2013 Through 4/30/2013
 (In Whole Numbers)

	<u>Current Year Actual</u>	<u>YTD Original Budget</u>	<u>Percent Expended</u>	<u>YTD Original Budget Variance</u>
EXPENDITURES				
SALARIES - ESCAROSA	43,711	96,660	45.22%	52,949
SALARIES - PEO	82,901	73,726	112.44%	(9,175)
EMPLOYEE COSTS	7,205	22,976	31.35%	15,771
EMPLOYEE COSTS - PEO	28,337	25,777	109.92%	(2,560)
RETIREMENT	3,376	4,928	68.51%	1,552
RETIREMENT - PEO	4,923	3,758	131.00%	(1,165)
EQUIPMENT	1,662	800	207.74%	(862)
SUPPLIES - GENERAL OFFICE	628	1,600	39.24%	972
STAFF TRAINING	45	0	0.00%	(45)
TRAVEL	829	2,000	41.45%	1,171
TRAVEL - OUT OF REGION	533	3,000	17.76%	2,467
MAINTENANCE & REPAIRS	16	0	0.00%	(16)
PROGRAM MANAGEMENT	<u>(174,166)</u>	<u>(235,225)</u>	<u>74.04%</u>	<u>(61,059)</u>
Total EXPENDITURES	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0.00%</u></u>	<u><u>0</u></u>

WORKFORCE ESCAROSA INC
STATEMENT OF EXPENDITURES
97 - WIA DIRECT SERVICES
 From 4/1/2013 Through 4/30/2013
 (In Whole Numbers)

	<u>Current Year Actual</u>	<u>YTD Original Budget</u>	<u>Percent Expended</u>	<u>YTD Original Budget Variance</u>
EXPENDITURES				
SALARIES - PEO	183,238	235,285	77.87%	52,047
EMPLOYEE COSTS - PEO	57,886	86,620	66.82%	28,734
RETIREMENT - PEO	8,317	11,995	69.33%	3,678
EQUIPMENT	11,704	600	1,950.72%	(11,104)
MAINTENANCE CONTRACTS	960	1,000	96.00%	40
SUPPLIES - GENERAL OFFICE	944	2,000	47.17%	1,056
SUPPLIES - CLIENT	411	2,000	20.57%	1,589
STAFF TRAINING	135	300	45.00%	165
TRAVEL	21	1,350	1.58%	1,329
TRAVEL - OUT OF REGION	3,561	0	0.00%	(3,561)
MAINTENANCE & REPAIRS	162	0	0.00%	(162)
PROGRAM MANAGEMENT	6,869	11,471	59.87%	4,602
WIA DIRECT SERVICES ALLOCATION	(274,208)	(352,621)	77.76%	(78,413)
Total EXPENDITURES	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0.00%</u></u>	<u><u>0</u></u>

WORKFORCE ESCAROSA INC
 Statement of Revenues and Expenditures
 110 - WIA ADULT
 From 4/1/2013 Through 4/30/2013
 (In Whole Numbers)

	Current Year Actual	YTD Original Budget	Percent Expended	YTD Original Budget Variance
EXPENDITURES				
ADMINISTRATIVE				
-				
ECP ALLOCATION - ADMINISTRATIVE	95,160	128,472	74.07%	33,312
ECP ALLOCATION - ACCOUNTING	<u>55,281</u>	<u>74,639</u>	<u>74.06%</u>	<u>19,358</u>
Total ADMINISTRATIVE	150,441	203,111	74.07%	52,670
ESCAROSA'S COSTS				
-				
TEMPORARY SERVICES	13,465	16,450	81.85%	2,985
SS SPECIALIST ALLOCATION	27,946	22,697	123.12%	(5,249)
ECP ALLOCATION - MONITORING	26,615	27,009	98.54%	394
ECP ALLOCATION - PROGRAM	17,948	17,232	104.15%	(716)
PROGRAM MANAGEMENT	76,951	87,693	87.75%	10,742
WIA DIRECT SERVICES ALLOCATION	<u>203,258</u>	<u>233,535</u>	<u>87.03%</u>	<u>30,277</u>
Total ESCAROSA'S COSTS	366,183	404,616	90.50%	38,433
ONE-STOP COSTS				
-				
OSCP ALLOCATION	<u>494,032</u>	<u>690,164</u>	<u>71.58%</u>	<u>196,132</u>
Total ONE-STOP COSTS	494,032	690,164	71.58%	196,132
CLIENT SUPPORT				
-				
CLASSROOM SUPPLIES	40,350	57,000	70.78%	16,650
OTHER SUPPORT SERVICES	26,071	20,000	130.35%	(6,071)
TUITION	988,982	860,250	114.96%	(128,732)
BOOKS	149,375	286,749	52.09%	137,374
ON THE JOB TRAINING	13,643	15,000	90.95%	1,357
ITA INCENTIVES	<u>0</u>	<u>2,000</u>	<u>0.00%</u>	<u>2,000</u>
Total CLIENT SUPPORT	1,218,421	1,240,999	98.18%	22,578
CONTRACTS				
ECC NCPPP WIA 2011-2012-04	<u>(1,900)</u>	<u>0</u>	<u>0.00%</u>	<u>1,900</u>
Total CONTRACTS	<u>(1,900)</u>	<u>0</u>	<u>0.00%</u>	<u>1,900</u>
Total EXPENDITURES	<u><u>2,227,177</u></u>	<u><u>2,538,890</u></u>	<u><u>87.72%</u></u>	<u><u>311,713</u></u>

WORKFORCE ESCAROSA INC
 Statement of Revenues and Expenditures
 120 - WIA DISLOCATED WORKERS
 From 4/1/2013 Through 4/30/2013
 (In Whole Numbers)

	<u>Current Year Actual</u>	<u>YTD Original Budget</u>	<u>Percent Expended</u>	<u>YTD Original Budget Variance</u>
EXPENDITURES				
ADMINISTRATIVE				
-				
ECP ALLOCATION - ADMINISTRATIVE	24,541	90,396	27.14%	65,855
ECP ALLOCATION - ACCOUNTING	<u>13,541</u>	<u>52,850</u>	<u>25.62%</u>	<u>39,309</u>
Total ADMINISTRATIVE	38,082	143,246	26.58%	105,164
ESCAROSA'S COSTS				
-				
OUTREACH	4,993	0	0.00%	(4,993)
SS SPECIALIST ALLOCATION	5,813	18,969	30.64%	13,156
ECP ALLOCATION - MONITORING	4,967	10,586	46.91%	5,619
ECP ALLOCATION - PROGRAM	3,349	6,754	49.58%	3,405
PROGRAM MANAGEMENT	11,754	22,682	51.82%	10,928
WIA DIRECT SERVICES ALLOCATION	<u>58,020</u>	<u>112,443</u>	<u>51.59%</u>	<u>54,423</u>
Total ESCAROSA'S COSTS	88,897	171,434	51.85%	82,537
ONE-STOP COSTS				
-				
OSCP ALLOCATION	<u>39,383</u>	<u>97,061</u>	<u>40.57%</u>	<u>57,678</u>
Total ONE-STOP COSTS	39,383	97,061	40.58%	57,678
CLIENT SUPPORT				
-				
CLASSROOM SUPPLIES	2,522	20,000	12.60%	17,478
OTHER SUPPORT SERVICES	3,734	15,000	24.89%	11,267
TUITION	206,140	998,872	20.63%	792,732
BOOKS	43,095	332,957	12.94%	289,862
ON THE JOB TRAINING	3,777	10,000	37.77%	6,223
ITA INCENTIVES	<u>0</u>	<u>2,000</u>	<u>0.00%</u>	<u>2,000</u>
Total CLIENT SUPPORT	<u>259,268</u>	<u>1,378,829</u>	<u>18.80%</u>	<u>1,119,561</u>
Total EXPENDITURES	<u><u>425,629</u></u>	<u><u>1,790,570</u></u>	<u><u>23.77%</u></u>	<u><u>1,364,941</u></u>

WORKFORCE ESCAROSA INC
Statement of Revenues and Expenditures
130 - WIA YOUTH
From 4/1/2013 Through 4/30/2013
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>YTD Original Budget</u>	<u>Percent Expended</u>	<u>YTD Original Budget Variance</u>
EXPENDITURES				
ADMINISTRATIVE				
-				
ECP ALLOCATION - ADMINISTRATIVE	51,892	84,634	61.31%	32,742
ECP ALLOCATION - ACCOUNTING	<u>30,861</u>	<u>49,060</u>	<u>62.90%</u>	<u>18,199</u>
Total ADMINISTRATIVE	82,752	133,694	61.90%	50,942
ESCAROSA'S COSTS				
-				
SALARIES - PEO	26,710	32,651	81.80%	5,941
EMPLOYEE COSTS - PEO	10,068	12,386	81.28%	2,318
RETIREMENT - PEO	1,555	1,665	93.40%	110
COMMUNICATIONS - TELEPHONES	343	526	65.29%	183
COPIER EXPENSES	0	579	0.00%	579
EQUIPMENT	6,143	200	3,071.57%	(5,943)
INSURANCE	(0)	0	0.00%	0
RENT	5,455	6,105	89.35%	650
MAINTENANCE CONTRACTS	507	0	0.00%	(507)
SUPPLIES - GENERAL OFFICE	0	200	0.00%	200
TRAVEL	1,814	1,800	100.79%	(14)
TRAVEL - OUT OF REGION	0	1,000	0.00%	1,000
UTILITIES	1,014	1,579	64.23%	565
CLEANING SERVICES	357	474	75.23%	117
MAINTENANCE & REPAIRS	228	263	86.84%	35
SPONSORSHIPS	0	7,000	0.00%	7,000
ECP ALLOCATION - MONITORING	16,410	24,828	66.09%	8,418
ECP ALLOCATION - PROGRAM	11,066	15,841	69.85%	4,775
PROGRAM MANAGEMENT	37,600	48,503	77.52%	10,903
WIA DIRECT SERVICES ALLOCATION	<u>12,930</u>	<u>9,143</u>	<u>141.41%</u>	<u>(3,787)</u>
Total ESCAROSA'S COSTS	132,202	164,743	80.25%	32,541
ONE-STOP COSTS				
-				
OSCP ALLOCATION	<u>46,248</u>	<u>60,763</u>	<u>76.11%</u>	<u>14,515</u>
Total ONE-STOP COSTS	46,248	60,763	76.11%	14,515
SERVICE PROVIDER CONTRACTS				
CHS WIA 2012-2013-01	447,024	583,328	76.63%	136,304
SRCSD WIA 2012-2013-02	237,368	395,408	60.03%	158,040
ECSD - 2012-2013-03	209,812	389,520	53.86%	179,708
CHS - WIA 2011-2012-01	(126)	0	0.00%	126
SRCSD - WIA 2011-2012-02	5,512	0	0.00%	(5,512)
ECSD - WIA 111203	957	0	0.00%	(957)
SRCSD SYEP WIA 111205	98,170	99,839	98.32%	1,669
ECSD WIA 111206	<u>103,324</u>	<u>104,129</u>	<u>99.22%</u>	<u>805</u>
Total SERVICE PROVIDER CONTRACTS	<u>1,102,041</u>	<u>1,572,224</u>	<u>70.09%</u>	<u>470,183</u>
Total EXPENDITURES	<u><u>1,363,243</u></u>	<u><u>1,931,424</u></u>	<u><u>70.58%</u></u>	<u><u>568,181</u></u>

WORKFORCE ESCAROSA INC
 Statement of Revenues and Expenditures
 140 - WIA PERFORMANCE INCENTIVES
 From 4/1/2013 Through 4/30/2013
 (In Whole Numbers)

	<u>Current Year Actual</u>	<u>YTD Original Budget</u>	<u>Percent Expended</u>	<u>YTD Original Budget Variance</u>
EXPENDITURES				
ADMINISTRATIVE				
-				
ECP ALLOCATION - ADMINISTRATIVE	1,596	0	0.00%	(1,596)
ECP ALLOCATION - ACCOUNTING	<u>927</u>	<u>0</u>	<u>0.00%</u>	<u>(927)</u>
Total ADMINISTRATIVE	2,523	0	0.00%	(2,523)
ESCAROSA'S COSTS				
-				
EQUIPMENT	332	0	0.00%	(332)
SPONSORSHIPS	8,000	0	0.00%	(8,000)
ECP ALLOCATION - MONITORING	446	0	0.00%	(446)
ECP ALLOCATION - PROGRAM	<u>301</u>	<u>0</u>	<u>0.00%</u>	<u>(301)</u>
Total ESCAROSA'S COSTS	9,079	0	0.00%	(9,079)
SERVICE PROVIDER CONTRACTS				
CHS WIA 2012-2013-01	5,244	0	0.00%	(5,244)
SRCSD WIA 2012-2013-02	<u>20,505</u>	<u>0</u>	<u>0.00%</u>	<u>(20,505)</u>
Total SERVICE PROVIDER CONTRACTS	<u>25,749</u>	<u>0</u>	<u>0.00%</u>	<u>(25,749)</u>
Total EXPENDITURES	<u><u>37,352</u></u>	<u><u>0</u></u>	<u><u>0.00%</u></u>	<u><u>(37,352)</u></u>

WORKFORCE ESCAROSA INC
 Statement of Revenues and Expenditures
 180 - NAVIGATOR GRANT
 From 4/1/2013 Through 4/30/2013
 (In Whole Numbers)

	Current Year Actual	YTD Original Budget	Percent Expended	YTD Original Budget Variance
EXPENDITURES				
ESCAROSA'S COSTS				
-				
SALARIES - ESCAROSA	15,717	15,209	103.33%	(508)
EMPLOYEE COSTS	5,773	5,392	107.06%	(381)
RETIREMENT	2,147	0	0.00%	(2,147)
OUTREACH	<u>0</u>	<u>775</u>	<u>0.00%</u>	<u>775</u>
Total ESCAROSA'S COSTS	<u>23,637</u>	<u>21,376</u>	<u>110.58%</u>	<u>(2,261)</u>
Total EXPENDITURES	<u>23,637</u>	<u>21,376</u>	<u>110.58%</u>	<u>(2,261)</u>

WORKFORCE ESCAROSA INC
Statement of Revenues and Expenditures
213 - FSET - PY 2012-2013
From 4/1/2013 Through 4/30/2013
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>YTD Original Budget</u>	<u>Percent Expended</u>	<u>YTD Original Budget Variance</u>
EXPENDITURES				
ADMINISTRATIVE				
-				
ECP ALLOCATION - ADMINISTRATIVE	2,922	4,345	67.23%	1,423
ECP ALLOCATION - ACCOUNTING	<u>1,697</u>	<u>2,540</u>	<u>66.81%</u>	<u>843</u>
Total ADMINISTRATIVE	4,619	6,885	67.08%	2,266
ESCAROSA'S COSTS				
-				
EQUIPMENT	1,304	0	0.00%	(1,304)
SUPPLIES - GENERAL OFFICE	53	0	0.00%	(53)
SUPPLIES - CLIENT	284	0	0.00%	(284)
SS SPECIALIST ALLOCATION	63	0	0.00%	(63)
ECP ALLOCATION - MONITORING	817	1,285	63.58%	468
ECP ALLOCATION - PROGRAM	551	820	67.19%	269
PROGRAM MANAGEMENT	<u>3,192</u>	<u>6,968</u>	<u>45.80%</u>	<u>3,776</u>
Total ESCAROSA'S COSTS	6,264	9,073	69.04%	2,809
ONE-STOP COSTS				
-				
OSCP ALLOCATION	<u>21,868</u>	<u>30,255</u>	<u>72.28%</u>	<u>8,387</u>
Total ONE-STOP COSTS	21,868	30,255	72.28%	8,387
CLIENT SUPPORT				
-				
OTHER SUPPORT SERVICES	<u>510</u>	<u>5,472</u>	<u>9.32%</u>	<u>4,962</u>
Total CLIENT SUPPORT	510	5,472	9.32%	4,962
SERVICE PROVIDER CONTRACTS				
ECC SNAP 121301	<u>35,116</u>	<u>48,315</u>	<u>72.68%</u>	<u>13,199</u>
Total SERVICE PROVIDER CONTRACTS	<u>35,116</u>	<u>48,315</u>	<u>72.68%</u>	<u>13,199</u>
Total EXPENDITURES	<u><u>68,378</u></u>	<u><u>100,000</u></u>	<u><u>68.38%</u></u>	<u><u>31,622</u></u>

WORKFORCE ESCAROSA INC
Statement of Revenues and Expenditures
320 - WAGNER PEYSER
From 4/1/2013 Through 4/30/2013
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>YTD Original Budget</u>	<u>Percent Expended</u>	<u>YTD Original Budget Variance</u>
EXPENDITURES				
ADMINISTRATIVE				
-				
ECP ALLOCATION - ADMINISTRATIVE	6,372	13,915	45.79%	7,543
ECP ALLOCATION - ACCOUNTING	<u>3,702</u>	<u>8,135</u>	<u>45.50%</u>	<u>4,433</u>
Total ADMINISTRATIVE	10,074	22,050	45.69%	11,976
ESCAROSA'S COSTS				
-				
EMPLOYEE COSTS - PEO	166	0	0.00%	(166)
EQUIPMENT	14,188	13,000	109.14%	(1,188)
SUPPLIES - GENERAL OFFICE	5,213	8,300	62.80%	3,087
TRAVEL	(8)	1,700	(0.44)%	1,708
TRAVEL - OUT OF REGION	5,286	2,000	264.30%	(3,286)
ECP ALLOCATION - PROGRAM	1,202	2,627	45.74%	1,425
ECP - MONITORING	4,277	8,553	50.00%	4,276
PROGRAM MANAGEMENT	<u>5,678</u>	<u>22,320</u>	<u>25.44%</u>	<u>16,642</u>
Total ESCAROSA'S COSTS	36,003	58,500	61.54%	22,497
ONE-STOP COSTS				
-				
OSCP ALLOCATION	<u>105,154</u>	<u>239,728</u>	<u>43.86%</u>	<u>134,574</u>
Total ONE-STOP COSTS	105,154	239,728	43.86%	134,574
CLIENT SUPPORT				
-				
TRANSPORTATION	<u>404</u>	<u>0</u>	<u>0.00%</u>	<u>(404)</u>
Total CLIENT SUPPORT	<u>404</u>	<u>0</u>	<u>0.00%</u>	<u>(404)</u>
Total EXPENDITURES	<u><u>151,635</u></u>	<u><u>320,278</u></u>	<u><u>47.34%</u></u>	<u><u>168,643</u></u>

WORKFORCE ESCAROSA INC
 Statement of Revenues and Expenditures
 340 - UC SERVICES
 From 4/1/2013 Through 4/30/2013
 (In Whole Numbers)

	<u>Current Year Actual</u>	<u>YTD Original Budget</u>	<u>Percent Expended</u>	<u>YTD Original Budget Variance</u>
EXPENDITURES				
ADMINISTRATIVE				
-				
ECP ALLOCATION - ADMINISTRATIVE	2,916	3,128	93.20%	213
ECP ALLOCATION - ACCOUNTING	<u>1,694</u>	<u>1,829</u>	<u>92.60%</u>	<u>135</u>
Total ADMINISTRATIVE	4,609	4,957	92.98%	348
ESCAROSA'S COSTS				
-				
TEMPORARY SERVICES	27,681	38,189	72.48%	10,508
ECP ALLOCATION - MONITORING	815	1,922	42.42%	1,107
ECP ALLOCATION - PROGRAM	<u>550</u>	<u>590</u>	<u>93.20%</u>	<u>40</u>
Total ESCAROSA'S COSTS	29,047	40,701	71.37%	11,654
ONE-STOP COSTS				
-				
OSCP ALLOCATION	<u>34,580</u>	<u>26,333</u>	<u>131.31%</u>	<u>(8,247)</u>
Total ONE-STOP COSTS	<u>34,580</u>	<u>26,333</u>	<u>131.32%</u>	<u>(8,247)</u>
Total EXPENDITURES	<u><u>68,236</u></u>	<u><u>71,991</u></u>	<u><u>94.78%</u></u>	<u><u>3,755</u></u>

WORKFORCE ESCAROSA INC
 Statement of Revenues and Expenditures
 352 - TRADE ADJUSTMENT ASSISTANCE
 From 4/1/2013 Through 4/30/2013
 (In Whole Numbers)

	<u>Current Year Actual</u>	<u>YTD Original Budget</u>	<u>Percent Expended</u>	<u>YTD Original Budget Variance</u>
EXPENDITURES				
ADMINISTRATIVE				
-				
ECP ALLOCATION - ADMINISTRATIVE	0	1,274	0.00%	1,274
ECP ALLOCATION - ACCOUNTING	<u>0</u>	<u>745</u>	<u>0.00%</u>	<u>745</u>
Total ADMINISTRATIVE	0	2,019	0.00%	2,019
CLIENT SUPPORT				
-				
CLASSROOM SUPPLIES	404	0	0.00%	(404)
TUITION	9,216	40,000	23.04%	30,784
BOOKS	<u>1,379</u>	<u>0</u>	<u>0.00%</u>	<u>(1,379)</u>
Total CLIENT SUPPORT	<u>11,000</u>	<u>40,000</u>	<u>27.50%</u>	<u>29,000</u>
Total EXPENDITURES	<u>11,000</u>	<u>42,019</u>	<u>26.18%</u>	<u>31,019</u>

WORKFORCE ESCAROSA INC
 Statement of Revenues and Expenditures
 360 - WP PERFORMANCE INCENTIVES
 From 4/1/2013 Through 4/30/2013
 (In Whole Numbers)

	Current Year Actual	YTD Original Budget	Percent Expended	YTD Original Budget Variance
EXPENDITURES				
ADMINISTRATIVE				
-				
ECP ALLOCATION - ADMINISTRATIVE	4,885	0	0.00%	(4,885)
ECP ALLOCATION - ACCOUNTING	<u>2,838</u>	<u>0</u>	<u>0.00%</u>	<u>(2,838)</u>
Total ADMINISTRATIVE	7,723	0	0.00%	(7,723)
ESCAROSA'S COSTS				
-				
ADVERTISING	1,725	0	0.00%	(1,725)
EQUIPMENT	1,433	0	0.00%	(1,433)
ECP ALLOCATION - PROGRAM	921	0	0.00%	(921)
ECP - MONITORING	3,279	0	0.00%	(3,279)
PROGRAM MANAGEMENT	<u>8,239</u>	<u>0</u>	<u>0.00%</u>	<u>(8,239)</u>
Total ESCAROSA'S COSTS	15,597	0	0.00%	(15,597)
ONE-STOP COSTS				
-				
OSCP ALLOCATION	<u>92,932</u>	<u>0</u>	<u>0.00%</u>	<u>(92,932)</u>
Total ONE-STOP COSTS	<u>92,932</u>	<u>0</u>	<u>0.00%</u>	<u>(92,932)</u>
Total EXPENDITURES	<u><u>116,252</u></u>	<u><u>0</u></u>	<u><u>0.00%</u></u>	<u><u>(116,252)</u></u>

WORKFORCE ESCAROSA INC
 Statement of Revenues and Expenditures
 370 - EUC REEMPLOYMENT SERVICES
 From 4/1/2013 Through 4/30/2013
 (In Whole Numbers)

	Current Year Actual	YTD Original Budget	Percent Expended	YTD Original Budget Variance
EXPENDITURES				
ADMINISTRATIVE				
-				
ECP ALLOCATION - ADMINISTRATIVE	2,206	2,272	97.10%	66
ECP ALLOCATION - ACCOUNTING	1,282	1,328	96.50%	46
Total ADMINISTRATIVE	3,488	3,600	96.88%	112
ESCAROSA'S COSTS				
-				
SUPPLIES - GENERAL OFFICE	405	1,309	30.94%	904
TRAVEL	119	500	23.85%	381
ECP ALLOCATION - PROGRAM	416	429	96.99%	13
ECP - MONITORING	1,481	1,397	105.98%	(84)
PROGRAM MANAGEMENT	3,122	3,044	102.55%	(78)
Total ESCAROSA'S COSTS	5,543	6,679	82.99%	1,136
ONE-STOP COSTS				
-				
OSCP ALLOCATION	43,467	42,021	103.44%	(1,446)
Total ONE-STOP COSTS	43,467	42,021	103.44%	(1,446)
Total EXPENDITURES	52,497	52,300	100.38%	(197)

WORKFORCE ESCAROSA INC
 Statement of Revenues and Expenditures
 412 - DVOP 2011-2012
 From 4/1/2013 Through 4/30/2013
 (In Whole Numbers)

	<u>Current Year Actual</u>	<u>YTD Original Budget</u>	<u>Percent Expended</u>	<u>YTD Original Budget Variance</u>
EXPENDITURES				
ESCAROSA'S COSTS				
-				
EMPLOYEE COSTS - PEO	55	0	0.00%	(55)
Total ESCAROSA'S COSTS	55	0	0.00%	(55)
Total EXPENDITURES	<u>55</u>	<u>0</u>	<u>0.00%</u>	<u>(55)</u>

WORKFORCE ESCAROSA INC
Statement of Revenues and Expenditures
413 - DVOP
From 4/1/2013 Through 4/30/2013
(In Whole Numbers)

	Current Year Actual	YTD Original Budget	Percent Expended	YTD Original Budget Variance
EXPENDITURES				
ADMINISTRATIVE				
-				
ECP ALLOCATION - ADMINISTRATIVE	4,546	5,903	77.00%	1,357
ECP ALLOCATION - ACCOUNTING	<u>2,641</u>	<u>3,451</u>	<u>76.51%</u>	<u>810</u>
Total ADMINISTRATIVE	7,186	9,354	76.82%	2,168
ESCAROSA'S COSTS				
-				
COMMUNICATIONS - CELL PHONES	213	0	0.00%	(213)
EQUIPMENT	661	500	132.25%	(161)
SUPPLIES - GENERAL OFFICE	542	3,700	14.64%	3,158
STAFF TRAINING	45	0	0.00%	(45)
TRAVEL	1,272	2,300	55.31%	1,028
TRAVEL - OUT OF REGION	3,163	1,000	316.28%	(2,163)
OUTREACH	0	1,500	0.00%	1,500
JOB FAIRS	552	0	0.00%	(552)
COMPUTER NETWORK ALLOCATION	621	878	70.71%	257
ECP ALLOCATION - PROGRAM	857	1,114	76.95%	257
ECP - MONITORING	3,051	3,628	84.08%	577
PROGRAM MANAGEMENT	<u>6,111</u>	<u>8,116</u>	<u>75.29%</u>	<u>2,005</u>
Total ESCAROSA'S COSTS	17,088	22,736	75.16%	5,648
ONE-STOP COSTS				
-				
OSCP ALLOCATION	<u>83,891</u>	<u>103,771</u>	<u>80.84%</u>	<u>19,880</u>
Total ONE-STOP COSTS	<u>83,891</u>	<u>103,771</u>	<u>80.84%</u>	<u>19,880</u>
Total EXPENDITURES	<u><u>108,166</u></u>	<u><u>135,861</u></u>	<u><u>79.61%</u></u>	<u><u>27,695</u></u>

WORKFORCE ESCAROSA INC
Statement of Revenues and Expenditures
423 - LVER
From 4/1/2013 Through 4/30/2013
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>YTD Original Budget</u>	<u>Percent Expended</u>	<u>YTD Original Budget Variance</u>
EXPENDITURES				
ADMINISTRATIVE				
-				
ECP ALLOCATION - ADMINISTRATIVE	3,321	4,372	75.97%	1,051
ECP ALLOCATION - ACCOUNTING	1,930	2,556	75.49%	626
Total ADMINISTRATIVE	5,251	6,928	75.79%	1,677
ESCAROSA'S COSTS				
-				
COMMUNICATIONS - CELL PHONES	213	0	0.00%	(213)
EQUIPMENT	206	500	41.13%	294
SUPPLIES - GENERAL OFFICE	407	2,400	16.93%	1,993
TRAVEL	700	1,100	63.59%	400
TRAVEL - OUT OF REGION	1,179	1,000	117.90%	(179)
OUTREACH	0	1,000	0.00%	1,000
JOB FAIRS	328	0	0.00%	(328)
ECP ALLOCATION - PROGRAM	626	825	75.93%	199
ECP - MONITORING	2,229	2,687	82.96%	458
PROGRAM MANAGEMENT	4,583	6,087	75.29%	1,504
Total ESCAROSA'S COSTS	10,470	15,599	67.12%	5,129
ONE-STOP COSTS				
-				
OSCP ALLOCATION	62,918	78,098	80.56%	15,180
Total ONE-STOP COSTS	62,918	78,098	80.56%	15,180
Total EXPENDITURES	78,640	100,625	78.15%	21,985

WORKFORCE ESCAROSA INC
 Statement of Revenues and Expenditures
 433 - TAP
 From 4/1/2013 Through 4/30/2013
 (In Whole Numbers)

	<u>Current Year Actual</u>	<u>YTD Original Budget</u>	<u>Percent Expended</u>	<u>YTD Original Budget Variance</u>
EXPENDITURES				
ESCAROSA'S COSTS				
-				
TRAVEL	<u>399</u>	<u>1,000</u>	<u>39.85%</u>	<u>601</u>
Total ESCAROSA'S COSTS	<u>399</u>	<u>1,000</u>	<u>39.85%</u>	<u>601</u>
Total EXPENDITURES	<u><u>399</u></u>	<u><u>1,000</u></u>	<u><u>39.85%</u></u>	<u><u>601</u></u>

WORKFORCE ESCAROSA INC
Statement of Revenues and Expenditures
512 - WTP 2011-2012
From 4/1/2013 Through 4/30/2013
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>YTD Original Budget</u>	<u>Percent Expended</u>	<u>YTD Original Budget Variance</u>
EXPENDITURES				
ADMINISTRATIVE				
-				
ECP ALLOCATION - ADMINISTRATIVE	7,927	7,985	99.26%	58
ECP ALLOCATION - ACCOUNTING	4,456	4,473	99.61%	17
ECP - MONITORING	<u>3,937</u>	<u>3,576</u>	<u>110.09%</u>	<u>(361)</u>
Total ADMINISTRATIVE	16,320	16,034	101.78%	(286)
ESCAROSA'S PROGRAM COSTS				
-				
SALARIES - ESCAROSA	11,534	11,534	99.99%	0
SALARIES - PEO	68,074	68,074	100.00%	(0)
EMPLOYEE COSTS	3,943	3,943	99.98%	0
EMPLOYEE COSTS - PEO	22,946	22,946	100.00%	(0)
EQUIPMENT	958	958	100.00%	0
RENT	2,753	6,359	43.28%	3,606
SUPPLIES - GENERAL OFFICE	56	56	99.39%	0
ECP ALLOCATION - PROGRAM	<u>1,521</u>	<u>2,600</u>	<u>58.49%</u>	<u>1,079</u>
Total ESCAROSA'S PROGRAM COSTS	111,784	116,470	95.98%	4,686
DIRECT CLIENT SUPPORT				
SUPPORT SERVICES				
-				
CLASSROOM SUPPLIES	1,268	1,268	100.00%	(0)
OTHER SUPPORT SERVICES	<u>190</u>	<u>190</u>	<u>99.86%</u>	<u>0</u>
Total SUPPORT SERVICES	1,458	1,458	99.98%	0
TRANSPORTATION				
-				
TRANSPORTATION	29,163	24,731	117.92%	(4,432)
OTHER TRANSPORTATION SERVICES	<u>1,622</u>	<u>1,653</u>	<u>98.10%</u>	<u>31</u>
Total TRANSPORTATION	30,785	26,384	116.68%	(4,401)
Total DIRECT CLIENT SUPPORT	<u>32,242</u>	<u>27,842</u>	<u>115.81%</u>	<u>(4,400)</u>
Total EXPENDITURES	<u><u>160,346</u></u>	<u><u>160,346</u></u>	<u><u>100.00%</u></u>	<u><u>0</u></u>

WORKFORCE ESCAROSA INC
 Statement of Revenues and Expenditures
 513 - WELFARE TRANSITION PROGRAM
 From 4/1/2013 Through 4/30/2013
 (In Whole Numbers)

	Current Year Actual	YTD Original Budget	Percent Expended	YTD Original Budget Variance
EXPENDITURES				
ADMINISTRATIVE				
-				
ECP ALLOCATION - ADMINISTRATIVE	52,694	74,718	70.52%	22,024
ECP ALLOCATION - ACCOUNTING	30,611	43,877	69.76%	13,266
ECP - MONITORING	<u>35,364</u>	<u>47,136</u>	<u>75.02%</u>	<u>11,772</u>
Total ADMINISTRATIVE	118,669	165,731	71.60%	47,062
ESCAROSA'S PROGRAM COSTS				
-				
SALARIES - ESCAROSA	95,579	152,051	62.85%	56,472
SALARIES - PEO	400,207	495,878	80.70%	95,671
EMPLOYEE COSTS	25,066	31,993	78.34%	6,927
EMPLOYEE COSTS - PEO	131,907	181,485	72.68%	49,578
RETIREMENT	8,257	8,340	99.00%	83
RETIREMENT - PEO	26,281	28,751	91.40%	2,470
ADVERTISING	448	1,000	44.82%	552
COMMUNICATIONS - TELEPHONES	344	526	65.31%	182
COMMUNICATIONS - CELL PHONES	2,236	2,510	89.09%	274
TEMPORARY SERVICES	26,662	38,189	69.81%	11,527
COPIER EXPENSES	558	2,979	18.73%	2,421
EQUIPMENT	2,374	9,042	26.25%	6,668
INSURANCE	849	1,200	70.73%	351
POSTAGE	1,000	500	200.00%	(500)
RENT	67,218	79,272	84.79%	12,054
MAINTENANCE CONTRACTS	5,184	5,400	96.00%	216
SUPPLIES - GENERAL OFFICE	12,124	15,944	76.04%	3,820
SUPPLIES - CLIENT	9,833	10,000	98.32%	167
STAFF TRAINING	75	1,800	4.16%	1,725
TRAVEL	4,212	6,500	64.79%	2,288
TRAVEL - OUT OF REGION	3,609	10,000	36.08%	6,391
UTILITIES	1,014	1,579	64.24%	565
CLEANING SERVICES	357	474	75.23%	117
MAINTENANCE & REPAIRS	984	4,263	23.07%	3,279
COMPUTER NETWORK ALLOCATION	27,223	35,115	77.52%	7,892
SS SPECIALIST ALLOCATION	3,111	4,940	62.98%	1,829
ECP ALLOCATION - PROGRAM	<u>9,938</u>	<u>12,308</u>	<u>80.74%</u>	<u>2,370</u>
Total ESCAROSA'S PROGRAM COSTS	866,649	1,142,039	75.89%	275,390
ONE-STOP COSTS				
-				
OSCP ALLOCATION	<u>128,269</u>	<u>154,382</u>	<u>83.08%</u>	<u>26,113</u>
Total ONE-STOP COSTS	128,269	154,382	83.09%	26,113
DIRECT CLIENT SUPPORT				
SUPPORT SERVICES				
-				
CLIENT INCENTIVES	1,000	3,000	33.33%	2,000
CLASSROOM SUPPLIES	9,816	13,732	71.48%	3,916
OTHER SUPPORT SERVICES	7,679	14,810	51.85%	7,131
TUITION	<u>0</u>	<u>6,000</u>	<u>0.00%</u>	<u>6,000</u>
Total SUPPORT SERVICES	18,495	37,542	49.27%	19,047

WORKFORCE ESCAROSA INC
 Statement of Revenues and Expenditures
 513 - WELFARE TRANSITION PROGRAM
 From 4/1/2013 Through 4/30/2013
 (In Whole Numbers)

	<u>Current Year Actual</u>	<u>YTD Original Budget</u>	<u>Percent Expended</u>	<u>YTD Original Budget Variance</u>
TRANSPORTATION				
-				
TRANSPORTATION	116,174	144,269	80.52%	28,095
OTHER TRANSPORTATION SERVICES	<u>5,645</u>	<u>13,347</u>	<u>42.29%</u>	<u>7,702</u>
Total TRANSPORTATION	<u>121,819</u>	<u>157,616</u>	<u>77.29%</u>	<u>35,797</u>
Total DIRECT CLIENT SUPPORT	<u>140,315</u>	<u>195,158</u>	<u>71.90%</u>	<u>54,843</u>
Total EXPENDITURES	<u>1,253,902</u>	<u>1,657,310</u>	<u>75.66%</u>	<u>403,408</u>

WORKFORCE ESCAROSA INC
 Statement of Revenues and Expenditures
 540 - PSC BSR CONSULTING CONTRACT
 From 4/1/2013 Through 4/30/2013
 (In Whole Numbers)

	<u>Current Year Actual</u>	<u>YTD Original Budget</u>	<u>Percent Expended</u>	<u>YTD Original Budget Variance</u>
EXPENDITURES				
ESCAROSA'S COSTS				
-				
SALARIES - PEO	22,346	0	0.00%	(22,346)
EMPLOYEE COSTS - PEO	<u>9,053</u>	<u>0</u>	<u>0.00%</u>	<u>(9,053)</u>
Total ESCAROSA'S COSTS	<u>31,399</u>	<u>0</u>	<u>0.00%</u>	<u>(31,399)</u>
Total EXPENDITURES	<u><u>31,399</u></u>	<u><u>0</u></u>	<u><u>0.00%</u></u>	<u><u>(31,399)</u></u>

WORKFORCE ESCAROSA INC
 Statement of Revenues and Expenditures
 837 - MILITARY ADVOCACY POSITION
 From 4/1/2013 Through 4/30/2013
 (In Whole Numbers)

	Current Year Actual	YTD Original Budget	Percent Expended	YTD Original Budget Variance
EXPENDITURES				
ADMINISTRATIVE				
-				
ECP ALLOCATION - ADMINISTRATIVE	2,636	3,550	74.24%	914
ECP ALLOCATION - ACCOUNTING	1,531	2,075	73.78%	544
Total ADMINISTRATIVE	4,167	5,625	74.08%	1,458
ESCAROSA'S COSTS				
-				
SALARIES - ESCAROSA	28,094	34,646	81.08%	6,552
EMPLOYEE COSTS	10,170	12,363	82.26%	2,193
RETIREMENT	2,119	1,766	119.98%	(353)
COMMUNICATIONS - CELL PHONES	403	600	67.08%	197
SUPPLIES - GENERAL OFFICE	157	500	31.39%	343
STAFF TRAINING	0	50	0.00%	50
TRAVEL	0	1,811	0.00%	1,811
TRAVEL - OUT OF REGION	657	0	0.00%	(657)
MAINTENANCE & REPAIRS	4	0	0.00%	(4)
PROGRAM MANAGEMENT	7,831	15,738	49.76%	7,907
Total ESCAROSA'S COSTS	49,435	67,474	73.27%	18,039
ONE-STOP COSTS				
-				
OSCP ALLOCATION	6,851	8,610	79.56%	1,759
Total ONE-STOP COSTS	6,851	8,610	79.57%	1,759
Total EXPENDITURES	60,453	81,709	73.99%	21,256

**WORKFORCE ESCAROSA, INC.
FINANCE COMMITTEE
FUNDING ALLOCATIONS FOR FY 2013-2014**

INFORMATION ITEM

DATE: June 13, 2013

COMMITTEE MEMBERS: Joshua Durst (Chair), John Gormley, Dana Mullins and Amber McCool

ACTION ITEM

Attached is a worksheet showing Escarosa's Funding Allocations for FY 2013-2014. Our FY 2013-2014 funding is \$960,094 less than FY 2012-2013 funding.

This huge loss, particularly the loss in the WT program, will require some staffing changes. We have worked out a plan that will require eliminating most of the temporary positions that we currently have but retaining all permanent employees. The plan will require moving four permanent employees currently in WTP to one-stop universal services. Attached is a summary of the required changes.

WFI will be requesting a waiver from USDOL to transfer up to 75% between the WIA Adult and WIA Dislocated Worker funds. This waiver will be instrumental in allowing Escarosa to maintain the current client level in training in WIA Adult while covering other necessary costs to maintain the career centers.

The FY 2013-2014 budget will be submitted at the next board meeting once carryover funds have been determined.

RECOMMENDATION

N/A

WORKFORCE ESCAROSA, INC.
 FUNDING ALLOCATIONS
 FISCAL YEAR 2013-2014

	2013-2014 ALLOCATION	2012-2013 ALLOCATION	REDUCTION	PERCENTAGE
WIA ADULT	1,063,000	1,222,146	(159,146)	-13.0%
WIA DISLOCATED WORKERS	1,127,014	1,176,455	(49,441)	-4.2%
WIA DISLOCATED WORKERS SUPPLEMENTAL AWARD	239,910	260,289	(20,379)	-7.8%
WIA YOUTH	1,292,624	1,631,426	(338,802)	-20.8%
WELFARE TRANSITION PROGRAM	1,308,285	1,657,310	(349,025)	-21.1%
REEMPLOYMENT ASSISTANCE SERVICES (UC SERVICES)	75,794	71,991	3,803	5.3%
WAGNER PEYSER	666,669	713,773	(47,104)	-6.6%
TOTAL	5,773,296	6,733,390	(960,094)	-14.3%

CHANGES DUE TO BUDGET REDUCTIONS

FACILITY CHANGES:

- Eliminate Milton Annex
- Transfer 2nd Floor WTP Training/Orientation Room to Universal Services
- Keep WTP Lab (rent free per Del Gallo)
- Transfer WTP Internet Café and GED Lab to Universal Services

STAFF CHANGES

- Transfer Darnell Sims (WIA Youth) to Universal Services
- Transfer Jacinta Straus from WIA Youth to Dislocated Worker outreach
- Eliminate three temporary positions in Resource Room and two from WTP
- Transfer four staff members from WTP to Universal Services
 - Linda Small – Workshop Instructor
 - Rick Dunn – Workshop Instructor
 - Bill Barron – Transportation Specialist
 - Scott Fisk – Transportation Specialist

OTHER

- No new equipment purchases
- Reduce out of region travel in all programs
- Reduce staff expenses where possible
- Eliminate all WTP support services except transportation, Identification Cards and Background Checks for ETOP sites.

CONTRACT CHANGES

The WIA Youth Contracts will be reduced a total amount of \$75,000