



**Finance Committee Meeting Summary
March 15, 2022 – 11:00 AM**

Members via Conference Call: Tonya Coursey, John Sutika
Staff Present: Vanessa Hasselman, Sherri Cunningham, Pam Streich

Topics Discussed: Expenditures, PY21 WIOA Budget Revision, and Workforce Solutions PY21 Budget Revision

Meeting Summary:

The first item on the agenda was a review of the YTD expenditures for Workforce Solutions, a total of \$588,065. All expenditures were in line with the approved budget with the exception of Insurance costs, which were over budget due to the increased cost of Commercial Business and Liability insurance for 2022. YTD expenditures for Equus totaled \$1,573,976, representing approximately 59% of their total budget expended.

With no questions regarding expenditures, the committee then went into a review of the PY21 WIOA budget revisions. Changes to the Adult budget included: increases to training dollars for Supportive Services, ITAs, and OJTs, offset by decreases in Program Salaries and Fringe Benefits. The Youth budget was also revised to move funding from the In-School Youth categories to Out-of-School Youth Work Experience, Incentives, and Other Training categories.

The committee then went into a review of the PY21 budget revision for Workforce Solutions. The main budget changes included: reductions in staff salaries, fringe benefits, and Operator expenses, and increases in travel, copying, telephone, IT support, and insurance. The revised budget also included an additional award of \$20,000 to Equus in EARN Performance funds to increase training for EARN customers. Questions were asked regarding the availability of additional EARN funding, and it was explained that Workforce Solutions is currently holding approximately \$1.2 million dollars in EARN Performance funds for this specific use.

The committee had no further questions or concerns regarding the information provided and were in favor of approving the WIOA and Workforce Solutions budget revisions as presented.

With no other business to discuss, the meeting was adjourned.

Action Items for the WDB: The committee is recommending the approval of the PY21 WIOA budget revisions and PY21 Workforce Solutions budget revision.

Statement of Expenses Workforce Solutions for North Central PA For 2/28/2022

Financial Report

	Annual Budget	M-T-D Actual	Y-T-D Actual	Balance
Staff Salaries & Fringe Benefits				
50100 Salaries and Wages	452,452.00	34,078.77	261,318.98	191,133.02
51100 Disability & Life Insurance	8,211.00	532.80	4,507.39	3,703.61
52100 FICA	34,612.00	2,556.79	19,557.23	15,054.77
53200 Health Insurance	34,129.00	2,837.53	22,715.10	11,413.90
53300 Vision Insurance	1,113.00	60.34	521.38	591.62
53400 Dental Insurance	4,838.00	300.19	2,595.51	2,242.49
54100 Worker's Compensation	23,122.00	1,347.39	10,450.43	12,671.57
55100 PA Unemployment Compensation	1,424.00	0.00	960.00	464.00
55100 PA Unemployment Compensation	1,827.00	540.92	1,319.56	507.44
Total Staff Salaries & Fringe Benefits	561,728.00	42,254.73	323,945.58	237,782.42
Operating Expenses				
57100 Travel & Per Diem	15,000.00	4,002.09	11,005.88	3,994.12
57300 Registration Fees	10,000.00	4,510.00	6,992.88	3,007.12
57400 Meeting Expense	2,000.00	0.00	369.48	1,630.52
60100 Legal Fees	300.00	0.00	0.00	300.00
60300 Auditing	12,350.00	0.00	12,350.00	0.00
60900 Janitorial Expenses	2,760.00	150.00	1,200.00	1,560.00
61000 IT Supplies	14,999.00	1,203.62	8,131.40	6,867.60
61200 Office Supplies & Expenses	15,000.00	467.12	5,244.08	9,755.92
61400 Advertising	5,000.00	187.52	2,234.53	2,765.47
61500 Outreach	2,000.00	0.00	495.00	1,505.00
61600 Copying	3,599.00	220.30	2,185.37	1,413.63
61700 Rent	18,001.00	1,500.00	12,000.00	6,001.00
62200 Equipment Lease Rental	300.00	73.11	203.43	96.57
62300 Furniture	1,000.00	0.00	0.00	1,000.00
63100 Telephone	5,279.00	360.66	4,014.74	1,264.26
63200 Internet	4,020.00	326.85	2,623.71	1,396.29
63300 IT Support	9,200.00	749.57	6,339.67	2,860.33
63400 Website/Portal Hosting & Maintenance	20,260.00	650.00	5,784.84	14,475.16
63500 Accounting Software & Support	2,500.00	0.00	1,527.75	972.25
64100 Postage	1,350.00	137.75	505.03	844.97
65200 Staff Clearances	450.00	0.00	0.00	450.00
65400 RSAB Expenses	357,000.00	0.00	157,924.97	199,075.03
65500 Operator	25,001.00	0.00	12,517.19	12,483.81
66100 Dues, Memberships, & Subscriptions	16,001.00	0.00	3,006.06	12,994.94
67100 Insurance	6,220.00	0.00	6,414.00	(194.00)
69100 Bank Fees	685.00	27.90	168.10	516.90
69900 Miscellaneous Expenses	5,461.00	0.00	881.32	4,579.68
Total Operating Expenses	555,736.00	14,566.49	264,119.43	291,616.57
Equus Subcontractor Expenses				
68500 Subcontractor Expenses	2,673,413.15	0.00	1,573,975.58	1,099,437.57
Total Equus Subcontractor Expenses	2,673,413.15	0.00	1,573,975.58	1,099,437.57
Total Expenses	\$ 3,790,877.15	\$ 56,821.22	\$ 2,162,040.59	\$ 1,628,836.56

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LWDA budgets must be submitted by COB 2/18/2022. LWDA budgets can be revised and resubmitted as approved by the LWDB and to reflect any adjustments. A year-to-date comparison of actual expenditures should be made against the submitted LWDA budgets on a quarterly basis.

PF2021 Budget to YTD 02 OCTOBER - DECEMBER 2021 FSR

ORIGINAL BUDGET	ADULT		YOUTH		65% DISLOCATED WORKER		TOTAL ADULT, YOUTH, AND DISLOCATED WORKER	
	INITIAL ALLOCATION	YTD Comparison	INITIAL ALLOCATION	YTD Comparison	INITIAL ALLOCATION	YTD Comparison	INITIAL ALLOCATION	YTD Comparison
ADMINISTRATION								
Admin Staff Salaries & Fringe Benefits	\$ 65,297.24	\$ 65,297.24	\$ 54,330.96	\$ 54,330.96	\$ 108,528.20	\$ 108,528.20	\$ 260,111.12	\$ 260,111.12
Operational Expenses (e.g. travel, postage, etc.)	\$ 46,318.44	\$ 46,318.44	\$ 39,994.98	\$ 39,994.98	\$ 77,072.58	\$ 77,072.58	\$ 163,345.99	\$ 163,345.99
Admin Indirect Costs	\$ 18,918.80	\$ 18,918.80	\$ 16,335.98	\$ 16,335.98	\$ 31,480.35	\$ 31,480.35	\$ 66,735.12	\$ 66,735.12
CAREER & SUPPORTIVE SERVICES								
Program Staff Salaries & Fringe Benefits	\$ 327,926.86	\$ 327,926.86	\$ 210,146.70	\$ 210,146.70	\$ 497,063.43	\$ 497,063.43	\$ 1,054,127.02	\$ 1,054,127.02
Operational Expenses (e.g. travel, postage, etc.)	\$ 45,145.03	\$ 45,145.03	\$ 15,804.76	\$ 15,804.76	\$ 23,688.72	\$ 23,688.72	\$ 170,192.68	\$ 170,192.68
Other Program Expenses	\$ 21,665.80	\$ 21,665.80	\$ 9,807.85	\$ 9,807.85	\$ 14,688.01	\$ 14,688.01	\$ 49,082.01	\$ 49,082.01
Needs Related Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supportive Services Funds	\$ 3,819.40	\$ 3,819.40	\$ 6,104.72	\$ 6,104.72	\$ 3,214.80	\$ 3,214.80	\$ 7,034.20	\$ 7,034.20
Program Indirect Costs	\$ 81,539.00	\$ 81,539.00	\$ 68,322.74	\$ 68,322.74	\$ 135,695.00	\$ 135,695.00	\$ 237,283.00	\$ 237,283.00
OTHER								
Resource Sharing Agreement	\$ 81,539.00	\$ 81,539.00	\$ 36,322.74	\$ 36,322.74	\$ 60,011.49	\$ 60,011.49	\$ 217,283.00	\$ 217,283.00
Regional Planning	\$ 307,089.04	\$ 307,089.04	\$ 159,690.49	\$ 159,690.49	\$ 185,210.40	\$ 185,210.40	\$ 392,249.44	\$ 392,249.44
Tuition Payments/ITAs	\$ 47,500.00	\$ 47,500.00	\$ 16,297.34	\$ 16,297.34	\$ 332.80	\$ 332.80	\$ 135,500.00	\$ 135,500.00
On The Job (OTJ) Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Skill Upgrade and Retraining/Customized Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adult Education and Literacy Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Training Expenses	\$ 4,039.04	\$ 4,039.04	\$ (411.96)	\$ (411.96)	\$ 3,210.40	\$ 3,210.40	\$ 7,249.44	\$ 7,249.44
Other Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Apprenticeship Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Incumbent Worker Training	\$ 7,500.00	\$ 7,500.00	\$ -	\$ -	\$ 7,500.00	\$ 7,500.00	\$ 15,000.00	\$ 15,000.00
Customized Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transitional Jobs Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LWDA YOUTH								
LWDA IST - Work Experience (participating costs)	\$ -	\$ -	\$ 504,978.60	\$ 388,415.96	\$ -	\$ -	\$ 504,978.60	\$ 388,415.96
LWDA IST - Work Experience (staffing costs)	\$ -	\$ -	\$ 1,936.57	\$ 1,936.57	\$ -	\$ -	\$ 1,936.57	\$ 1,936.57
LWDA IST - Other Training Exp (please list below)	\$ -	\$ -	\$ 2,640.78	\$ 2,640.78	\$ -	\$ -	\$ 2,640.78	\$ 2,640.78
LWDA IST - Other Staff & Operational Exp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LWDA OST - Work Experience (participant costs)	\$ -	\$ -	\$ 45,871.21	\$ 45,871.21	\$ -	\$ -	\$ 45,871.21	\$ 45,871.21
LWDA OST - Work Experience (staffing costs)	\$ -	\$ -	\$ 67,655.60	\$ 67,655.60	\$ -	\$ -	\$ 67,655.60	\$ 67,655.60
LWDA OST - Other Training Expenses (please list below)	\$ -	\$ -	\$ 20,243.12	\$ 20,243.12	\$ -	\$ -	\$ 20,243.12	\$ 20,243.12
LWDA OST - Other Staff & Operational Exp	\$ -	\$ -	\$ 4,371.50	\$ 4,371.50	\$ -	\$ -	\$ 4,371.50	\$ 4,371.50
LWDA IST - Incentive Payments (participant costs)	\$ -	\$ -	\$ 353,059.82	\$ 353,059.82	\$ -	\$ -	\$ 353,059.82	\$ 353,059.82
LWDA IST - Incentive Payments (staffing costs)	\$ -	\$ -	\$ 100.00	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ 100.00
IST - Pay-for-Performance Contract Exp/nd	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IST Indirect Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL BUDGET	\$ 652,772.37	\$ 329,560.82	\$ 322,811.55	\$ 322,811.55	\$ 1,065,529.25	\$ 1,065,529.25	\$ 2,801,211.18	\$ 787,130.28

DESCRIPTION	Requirements		Budgeted		Does the allocation match the total?
	In Compliance	In Compliance	In Compliance	In Compliance	
Incumbent Worker Training Check	\$ 226,837.46	\$ 226,837.46	\$ 15,000.00	\$ 15,000.00	
Work-based Experience Check	\$ 101,895.72	\$ 101,895.72	\$ 103,476.07	\$ 103,476.07	
Out of School Youth Check	\$ 380,333.95	\$ 380,333.95	\$ 445,430.04	\$ 445,430.04	
Admin - Adult Check	\$ 65,337.24	\$ 65,337.24	\$ 65,337.24	\$ 65,337.24	
Admin - Youth Check	\$ 56,330.96	\$ 56,330.96	\$ 56,330.96	\$ 56,330.96	
Total - Adult Check	\$ 108,552.93	\$ 108,552.93	\$ 108,552.93	\$ 108,552.93	Good
Total - Youth Check	\$ -	\$ -	\$ -	\$ -	Good
Total - DW Check	\$ -	\$ -	\$ -	\$ -	Good
Overall Total Check	\$ -	\$ -	\$ -	\$ -	Good

NOTES:

NOO must show for Program Costs. In order to budget under this category

OST - Out-of-School Youth, per TEG 19-20, local areas must spend 75% of Youth funds on OST activities.

IST - In-School Youth

Per TEG 19-20 requires a minimum of 20% of Youth funds must be spent on work experiences, which includes: summer employment opportunities, other employment, pre-apprenticeship programs, job shadowing, and OJT opportunities.

*Please identify training in the notes below.

Quarter 2 Revised PY21 WIOA Budgets (October-December 2021 FSRs):

- The Adult budget was revised to reflect an increase in training dollars for Supportive Services, ITAs, and OJTs, offset by decreases in Program Salaries & Fringe Benefits.
- The Youth budget was revised to move funding from the In-School Youth categories to WIOA Out-of-School Work Experience – Participant Costs, Incentives, and Other Training expenses.

Workforce Solutions Program Year 2021 Budget
July 1, 2021 - June 30, 2022 - Revision 1

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Difference</u>
<u>Salaries and Wages</u>			
Salaries and Wages	\$ 452,452	\$ 444,944	\$ (7,508)
Disability & Life Insurance	\$ 8,212	\$ 6,927	\$ (1,284)
FICA	\$ 34,613	\$ 33,620	\$ (993)
Health Insurance	\$ 34,128	\$ 36,048	\$ 1,920
Vision Insurance	\$ 1,113	\$ 819	\$ (295)
Dental Insurance	\$ 4,839	\$ 3,993	\$ (846)
401K Expense	\$ 23,123	\$ 20,241	\$ (2,881)
Worker's Compensation	\$ 1,425	\$ 1,310	\$ (115)
PA Unemployment Compensation	\$ 1,827	\$ 1,827	\$ 0
Total Staff Salaries & Fringe Benefits	\$ 561,731	\$ 549,729	\$ (12,002)
<u>Operating Expenses</u>			
Travel & Per Diem	\$ 15,000	\$ 20,000	\$ 5,000
Registration Fees	\$ 10,000	\$ 10,000	\$ -
Meeting Expense	\$ 2,000	\$ 2,000	\$ -
Legal Fees	\$ 300	\$ 300	\$ -
Auditing	\$ 12,350	\$ 12,350	\$ -
Janitorial Supplies	\$ 2,760	\$ 2,760	\$ -
IT Supplies	\$ 15,000	\$ 15,000	\$ -
Office Supplies & Expenses	\$ 15,000	\$ 15,000	\$ -
Advertising	\$ 5,000	\$ 5,000	\$ -
Outreach	\$ 2,000	\$ 2,000	\$ -
Copying	\$ 3,600	\$ 4,000	\$ 400
Rent	\$ 18,000	\$ 18,000	\$ -
Equipment Lease Rental	\$ 300	\$ 300	\$ -
Furniture	\$ 1,000	\$ 1,000	\$ -
Telephone	\$ 5,280	\$ 6,000	\$ 720
Internet	\$ 4,020	\$ 4,020	\$ -
IT Support	\$ 9,200	\$ 11,000	\$ 1,800
Website/Portal Hosting & Maintenance	\$ 20,260	\$ 20,260	\$ -
Accounting Software & Support	\$ 2,500	\$ 2,500	\$ -
Postage	\$ 1,350	\$ 1,350	\$ -
Staff Clearances	\$ 450	\$ 450	\$ -
RSAB Expenses	\$ 357,000	\$ 357,000	\$ -
Operator	\$ 25,000	\$ 18,500	\$ (6,500)
Dues, Memberships, & Subscriptions	\$ 16,000	\$ 16,000	\$ -
Insurance	\$ 6,220	\$ 7,000	\$ 780
Bank Fees	\$ 685	\$ 685	\$ -
Miscellaneous Operating Expenses	\$ 5,461	\$ 15,263	\$ 9,802
Total Operating Expenses	\$ 555,736	\$ 567,738	\$ 12,002
Total Workforce Solutions Budget	\$ 1,117,467	\$ 1,117,467	\$ 0
Equus Subcontractor Expenses	\$ 2,673,413	\$ 2,693,413	\$ 20,000
Total Subcontract Expenses	\$ 2,673,413	\$ 2,693,413	\$ 20,000
TOTAL	\$ 3,790,880	\$ 3,810,880	\$ 20,000

WFS PY21 Revised Budget Changes:

- **Staff Salaries & Fringe Benefits** – All line items were reduced to reflect the staffing changes in the organization with the exception of:
 - Health Insurance, which was increased due to annual renewal premium increases

- **Operating Expenses:**
 - Increased Travel Expenses – for staff to attend the PWDA Workforce Conference, NAWB Conference, and Labor Market Training Forum
 - Increased Copying – to adjust for the cost of the new lease for the Xerox copier machine
 - Increased Telephone Expenses – to include the purchase of a new cell phone for staff
 - Increased IT Support – to reflect the balance remaining in the IT contract and the increased cost of the Gmail application/email hosting
 - Decreased Operator Expenses – to reflect the reduced Operator costs associated with the change to a new Operator effective January 1, 2022
 - Increased Insurance – includes the increased cost of Commercial Business and Liability Insurance for 2022
 - Increased Miscellaneous Operating Expenses – includes the amount of unbudgeted administrative dollars available for the program year

- **Equus Subcontractor Expenses** – increased to reflect an additional \$20,000 award in EARN Performance funds to serve additional customers