

Audit/Finance Committee Agenda

Zoom Webinar/Teleconference
Tuesday, June 11, 2024 1 p.m.

Introduction & Call to Order	J. Stopper
Review & Approval of Meeting Minutes	J. Stopper
Fiscal Year 24 Expense Reports through 3/31/24 <ul style="list-style-type: none">• Contract Expenses & Obligations• Advance Central PA Operating• Subcontractors' Operating• Operating Budget (PA CareerLink®)• Training Contracts and Obligations)	B. Gessner
Fiscal Year 25 Budget Prep <ul style="list-style-type: none">• FY25 Advance Central PA Operations• FY25 Central Region Budget and Operating Budget	B. Gessner/ E. Mulberger
Open Discussion	J. Stopper
Upcoming Meeting Dates	J. Stopper
Adjournment	J. Stopper

Audit/Finance Committee
Meeting Notes

May 30, 2023

The Audit/Finance Committee of Advance Central PA held a meeting Tuesday, May 30, 2023 via Zoom.

Members in Attendance

Jamie Aurand
Dean Girton
Ken Holdren
Rick Mirabito
Jim Stopper
Todd Taylor

Members Excused

Susan Swartz

The following staff attended:

Brooke Gessner
Erica Mulberger
Cheryl Reish
Kelly Walter

Call to Order

Jim Stopper called the meeting to order at 1:05 p.m.

Review and Approval of Meeting Minutes

- ▲ Dean Girton made a motion to approve May 26, 2022, Audit Finance Committee meeting notes. Ken Holdren seconded the motion. The motion was unanimously approved with no abstentions.
- ▲ Ken Holdren made a motion to approve January 30, 2023, Audit Finance Committee meeting notes. Commissioner Mirabito seconded the motion. The motion was unanimously approved with no abstentions.

Fiscal Year 24 Budget Prep

FY24 Advance Central PA Operational Budget

Brooke Gessner, Advance Central PA Finance Manager, went over the proposed Advance Central PA Operational Budget and narrative. Salaries and Benefits show a 2% Cost of Living adjustment effective in July and a 3% merit pool in January, pending budget approval. This increase includes Alexa Hann's promotion to Operations Manager and three new positions, all shown at the highest healthcare options. Advance Central PA has requested statewide funds to help offset the cost of the Outreach Coordinator and should hear from the state before the next Workforce Development Board (WDB) meeting. Erica noted that the three new staff positions were approved at a recent Personnel Committee meeting. These additions are necessary to increase our ability to apply for future grants. The 10% increase is the estimated health insurance increase.

Under the Staff Travel and Development and Computer services there have been slight increases anticipating the new Outreach Coordinator and their needs. The hope is that this new position will prove to be valuable to all the partners and would in turn, be a shared expense next year. The current lease for the Advance Central PA office will be up in November so an increase in rent and utilities is expected as well.

The overall increase for the FY24 budget is 25%. This is dependent on what benefits the new employees choose.

FY24 Central Region Budget and RSABs

Brooke also went over the Proposed Regional Budget FY24 starting with revenue. There was an increase across the board in the core funding this year; 16% for Adult, 21% for Youth and 15% increase for Dislocated Worker, totaling about \$698,000. EARN received all cost reimbursement funds to be split between TANF and SNAP. The TANF allocation is level funding from last year.

The non-core funding that has been received this year is from the research consortium. One WDB hasn't decided if they will participate this year; if they do this amount will increase.

The carryover from FY23 is put into the budget to help absorb any potential decreases in allocations. The estimated additional carryover is what was not spent for each grant and will be adjusted after this fiscal year ends. Brooke explained the TANF Youth, PA Smart and Next Gen grants all need a waiver to allow the funds to carryover. In the past, the waivers have been approved and Advance Central PA is hopeful that they will be approved again. Should the state deny this waiver Advance Central PA will not have access to these carryover funds.

Advance Central PA's budget line currently shows \$1,491,207 budgeted to meet our costs of \$1,562,951. If the statewide request for the Outreach Coordinator is accepted, it would be fully funded.

Next, Brooke discussed the Operating Budget or RSAB costs. The RSAB costs are the costs to run the PA CareerLink® sites and are split between partners based on the FTEs each partner has at each site. This year, the costs for all sites increased. Salaries for all shared staff increased to maintain, retain and hire quality staff, a few sites had rent increases, and a greeter/CRA position was added to the Centre County site. This budget was reviewed with all partners and was submitted to the state on May 1st.


Brooke reviewed the training obligations, service delivery, and regional technology sections. Budgeting is started with 12% of the Adult and Dislocated Worker allocation budgeted for training. This ensures participants who have already been funded in FY23 have the opportunity to finish their training and funding can still be offered to new participants in FY24.

Other training in WIOA Youth and TANF is funding for both In School Youth and Out of School Youth to have paid work experiences.

Erica explained that the LINK is primarily funded through Rapid Response monies. Currently Advance Central PA has requested \$125,000 in Rapid Response funds. Recently, Central Susquehanna Opportunities (CSO) had given a budget to Advance Central PA with a new salary scale and the Central Susquehanna Intermediate Unit (CSIU) had also requested an increase in their budget. Advance Central PA agreed to a slight increase but not to the full extent that they were requesting.

The Regional Evaluation item is to conduct the study suggested by the LEO and WDB on the strengths and gaps in the education training programs that align with business needs. Statewide funds have been requested but were added into the budget in case they were not funded.


Part of the PA Workforce Development Plan requires that 30% of the WIOA Adult, Dislocated Worker, and Youth allocations less 10% admin must be spent on training. Training provided from other grants can be used to meet the 30% goal. We are currently at 91% of our goal.

 **Dean Girton made a motion to approve the Fiscal Year 2024 Advance Central PA Operating Budget. Rick Mirabito seconded the motion. The motion was unanimously approved with no abstentions.**

 **Rick Mirabito made a motion to approve the Fiscal Year 2024 Central Region Budget. Dean Girton seconded the motion. The motion was unanimously approved with no abstentions.**

Credit Cards

At the present time, Advance Central PA does not have a credit card, instead, there are three debit cards connected to the bank account. After discussing options with the bank, they suggested looking into a credit card. They recommended this for security purposes and the benefits of earning cash back. Advance Central PA will not hold a balance on the credit card and will pay it off each month.

 **Todd Taylor made a motion to allow Advance Central PA staff to move forward with opening a credit card account for staff purchases. Dean Girton seconded the motion. The motion was unanimously approved with no abstentions.**

A discussion on what to do with the \$750 new card member offer ended with the decision to put it in unrestricted funds.

Fiscal Year 23 Expense Reports through 3/31/23

Contract Expenses & Obligations

This report shows the total funding available, amount expended, and amounts obligated and unobligated through March 31st. The anticipated expenditure rate is 75% based on this time of the year.

Advance Central PA Operating

Advance Central PA is at 61.72% of its total operating budget. Some expenditures are over the anticipated 75% expenditure rate, and this is mostly due to one-time purchases instead of throughout the year purchases, such as memberships.

Consolidated RSAB Expense Report

This report shows the total expenditures and revenues for the PA CareerLink[®] sites. The expenditure rate is 62.30%. Brooke noted that Advance Central PA is responsible for approximately 54% of the total shared PA CareerLink[®] operating costs compared to 46% paid by other required PA CareerLink[®] partners.

FY23 Consolidated Training Contract Obligations

Brooke reviewed the Individual Training Accounts (ITAs) and On-the-Job Training (OJTs) that had been approved from July 1 through May 19. From this time last year, the number of participants is similar from 76 to 74 ITAs and 23 to 19 OJTs.

Right To Know Requests

Brooke discussed Right to Know requests that Advance Central PA has been receiving. These are from a for-profit company that is using the data to create a database they charge a fee to access. Erica noted this is a flaw in the Right to Know law that is creating an administrative burden on non-profits, but Advance Central PA is required to provide this data.

Open Discussion

There was none.

Upcoming Meeting Dates

The Audit Finance Committee will meet as needed.

Adjournment

Jim Stopper adjourned the meeting at 2:06 p.m.

Respectfully submitted,



Office/Board Coordinator

**Audit/Finance Committee
Meeting Notes**

March 6, 2024

The Audit/Finance Committee of Advance Central PA held a meeting Wednesday, March 6, 2024 via Zoom.

Members in Attendance

Dean Girton
Jim Stopper

Members Excused

Jamie Aurand
Susan Swartz
Todd Taylor

The following staff attended:

Brooke Gessner
Kelly Walter

Guests

Chris Shirock

Call to Order

Jim Stopper called the meeting to order at 10:06 a.m. without a quorum.

Review and Approval of Meeting Minutes

The minutes will be approved at the next Audit/Finance Committee meeting.

FY23 Single Audit Review

Chris Shirock reviewed the single audit report with the committee members.

Chris thanked Advance Central PA for choosing YOBCO to conduct the audit and shared that it had been a smooth and efficient process. He expressed that there was a clean opinion of the audited materials resulting in no findings. Chris pointed out that new this year was a requirement to adopt FASB 842, which requires long term leases to be capitalized and reported as both right of use assets and right of use liabilities. To be considered a long term lease, the lease must be longer than one year. Advance Central PA has complied with this requirement.

As of June 30, 2023, Advance Central PA had net assets of \$622,907. Chris shared that the expenses for admin were comparable to last year at 3.7%. He also pointed out the increase in accounts payable for FY23 was a result of how and when grant funds were received.

Advance Central PA is considered a low-risk audit and only 20% of the funds were required to be tested. The WIOA cluster was selected this year for testing, which accounted for 64% of funds.

A question was asked if the new requirements for leases would cause any issues with reimbursements. Brooke answered that the leases will still be reimbursed through the Operating Budget as normal and the new lease reporting requirements will only affect how the financial statements are presented.

The single audit review will be voted on at the March 20, 2024 joint Workforce Development Board/Local Elected Officials Board meeting.

Audit RFP

Brooke Gessner, Advance Central PA Finance Manager, shared the current contract with Young, Oakes, Brown, and Company is for Fiscal Years 2021 through 2023. Federal and state regulations require Advance Central PA to competitively procure audit contracts. Audit contracts are limited to three years and must be rebid after each contract period under the normal competitive procurement process. This will be voted on at the March 20, 2024 Workforce Development Board meeting.

Financial Reports through 12/31/2023

Brooke went over the financial reports showing the total funding available, amount expended, and amounts obligated and unobligated through December 31, 2023, noting the expenditure rate is 50% at this time of the year.

Contract Expenses & Obligations

Advance Central PA recently received \$125,000 in rapid response funds for the Link and additional Industry Partnership monies in Agriculture and Construction that will be reported at the March board meeting.

Advance Central PA Operating

Advance Central PA is at 44.95% of its total operating budget. Some expenditures are over the anticipated expenditure rate, mostly due to one-time purchases at the beginning of the year instead of throughout the year, such as memberships and insurances.

Consolidated RSAB Expense Report

This report shows the total expenditures and revenues for the PA CareerLink® Sites. The expenditure rate is 43.34% of the expected 50%.

Subcontractor Expense Report

Brooke shared the service provider report shows the Business Education Partnership line item for Central Susquehanna Opportunities (CSO) is at 82.08% of its expenditure rate. This is from a grant that was due to end earlier, however, an extension was given that will allow CSO to fully expend their budget with their February expenditures.

Open Discussion

Brooke shared that due to the Local Elected Officials (LEO) changes, there are currently no LEO members on this committee. There will be new LEO members appointed to the committee at the March LEO meeting.

Brooke also reported fraudulent banking activity that occurred as a result of hacked emails in November/December of 2023. This was reported to the auditors, and they are not concerned from an audit standpoint. Changes have been made in Advance Central PA's direct deposit process, requiring a two-tier security confirmation for any banking changes. This issue has also been discussed at the Executive Committee meeting and deemed no other action needs to be taken at this time.

Upcoming Meeting Dates

The Audit Finance Committee will meet as needed.

Adjournment

Jim Stopper adjourned the meeting at 10:43 a.m.

Respectfully submitted,



Office/Board Coordinator

Advance Central PA
 FY 24 Contract Expense and Obligation Report
 From 7/1/2023 Through 3/31/24

Contract Period	Contract Title	Available Funds	Total Expended	% Expended	Amount Remaining	Obligated Funds ¹	% of Total Oblig. and Exp	Unoblig. Amount
10/22 - 06/24	PY22 2nd Inc. WIOA Adult	837,346	837,346	100.00%	-	0	100.00%	0
10/22 - 06/24	PY22 DW Transfer to Adult	500,000	316,131	63.23%	183,869	135,945	90.42%	47,924
07/23 - 06/25	PY23 1st Inc. WIOA Adult	268,711	0	0.00%	268,711	241,840	90.00%	26,871
10/23 - 06/25	PY23 2nd Inc. WIOA Adult	1,105,194	0	0.00%	1,105,194	203,653	18.43%	901,541
	Adult Programs	2,711,251	1,153,477	42.54%	1,557,774	581,438	63.99%	976,336
07/22 - 06/24	PY22 1st Inc. WIOA DW	149,381	149,381	100.00%	-	0	100.00%	0
10/22 - 06/24	PY22 2nd Inc. WIOA DW	527,869	527,869	100.00%	-	0	100.00%	0
07/23 - 06/25	PY23 1st Inc. WIOA DW	315,767	315,767	100.00%	-	0	100.00%	0
10/23 - 06/25	PY23 2nd Inc. WIOA DW	1,148,449	156,577	13.63%	991,872	370,448	45.89%	621,424
	Dislocated Worker Programs	2,141,466	1,149,594	53.68%	991,872	370,448	70.98%	621,424
01/22 - 06/24	PY21 Rapid Response	53,848	53,848	100.00%	-	0	100.00%	0
02/23 - 10/23	PY22 Rapid Response - Digital Intake	77,295	77,295	100.00%	-	0	100.00%	0
10/23 - 12/24	PY23 Rapid Response	125,000	25,496	20.40%	99,504	53,626	63.30%	45,878
	Rapid Response Programs	256,143	156,639	61.15%	0	53,626	82.09%	45,878
04/22 - 06/24	PY22 WIOA Youth	893,597	869,289	97.28%	24,308	0	97.28%	24,308
04/23 - 06/25	PY23 WIOA Youth	1,841,332	322,096	17.49%	1,519,236	476,789	43.39%	1,042,447
07/22 - 06/23	PY22 TANF Youth	533,729	533,729	100.00%	-	0		0
07/23 - 06/25	PY23 TANF Youth	712,013	42,376	5.95%	669,637	345,792	54.52%	323,845
02/22 - 06/24	PY21 Business & Education Partnership	100,859	60,323	59.81%	40,536	11,925	71.63%	28,611
06/23 - 08/24	PY22 Business & Education Partnership	146,838	78,220	53.27%	68,618	59,733	93.95%	8,885
	Youth Programs	4,228,368	1,906,033	45.08%	2,322,335	894,239	66.23%	1,428,096
07/22 - 06/24	EARN	2,709,971	1,408,231	51.96%	1,301,740	669,178	76.66%	632,562
	Welfare Programs	2,709,971	1,408,231	51.96%	1,301,740	669,178	76.66%	632,562
01/19 - 06/24	Next Gen 18 - Adv. Man.	47,122	250	0.53%	46,872	0	0.53%	46,872
01/19 - 06/24	Next Gen 18 - Healthcare	65,042	250	0.38%	64,792	0	0.38%	64,792
02/20 - 06/25	Next Gen 19 - Adv. Man.	229,562	930	0.41%	228,632	0	0.41%	228,632
02/20 - 06/25	Next Gen 19 - Healthcare	235,332	412	0.18%	234,920	0	0.18%	234,920
01/24 - 06/25	Building & Construction	175,000	0	0.00%	175,000	0	0.00%	175,000
01/24 - 06/25	Agriculture	150,000	0	0.00%	150,000	0	0.00%	150,000
NA	IP Sustainability Fund	346,718	0	0.00%	346,718	0	0.00%	346,718
	Industry Partnerships	1,248,776	1,842	0.15%	1,246,934	0	0.15%	1,246,934
01/22 - 06/25	PASmart CPI Apprenticeship	273,379	35,794	13.09%	237,585	207,686	89.06%	29,899
01/23 - 06/26	Apprenticeship Building America	181,537	13,987	7.70%	167,550	8,975	12.65%	158,575
	Reemployment Services	454,916	49,781	10.94%	405,135	216,661	58.57%	188,474
7/22 - 12/23	PREP PFEW	20,755	20,755	100.00%	-	0	100.00%	0
08/22 - 06/24	DCED Videos	41,774	11,031	26.41%	30,743	12,050	55.25%	18,693
10/20 - 09/24	ARC Reboot	531,280	155,642	29.30%	375,638	369,988	98.94%	5,650
07/23 - 06/24	Statewide	50,750	17,783			32,697	99.47%	270
07/23 - 06/24	Statewide	84,644	0			0	0.00%	84,644
07/23 - 06/24	Statewide	210,763	82,439			126,879	99.31%	1,445
07/23 - 06/24	Statewide	74,230	0			0	0.00%	74,230
NA	Research Department	118,633	47,819	40.31%	70,814	0	40.31%	70,814
NA	Gold Standard	61,168	8,023	13.12%	53,145	941	14.65%	52,204
NA	Highmark Initiative	777	0	0.00%	777	0	0.00%	777
NA	Engage	20,591	423	2.05%	20,168	0	2.05%	20,168
NA	Fit4Construction	42,500	2,909	0	39,591	0	6.84%	39,591
NA	ELIC	1,000	418			0	41.80%	582
	Other Programs	1,258,865	347,242	27.58%	590,876	542,555	70.68%	369,068
	Grand Total	15,009,756	6,172,839	41.13%	8,836,917	3,328,145	63.30%	5,508,772

Notes:

1 Obligated funds include the funds unexpended but obligated for the FY 24 subcontractor, training, and Resource Sharing Agreement budgets.

Advance Central PA
Operating Budget to Actual Comparison
From 7/1/2023 Through 3/31/24

	Total Budget - Original	YTD Actual Expense	Total Budget Variance - Original	Percent Total Budget Expended *
Operational Expenses				
Salaries And Benefits	1,010,385	723,019	287,365.85	71.56%
Staff Travel & Development	30,034	10,784	19,249.62	35.91%
Board Expenses	8,903	5,297	3,606.09	59.50%
General Office Supplies	5,116	3,760	1,356.48	73.49%
Leases - Copiers/Equipment	2,500	1,134	1,365.67	45.37%
Outreach	2,050	2,217	(166.85)	108.14%
Subscriptions	23,237	15,645	7,592.25	67.33%
Memberships	10,510	10,859	(348.91)	103.32%
Vehicles	6,350	3,420	2,930.50	53.85%
Equipment And Furnishings	8,760	1,084	7,676.00	12.37%
Professional Fees	15,825	1,272	14,552.98	8.04%
Business Services	14,760	2,538	12,221.92	17.20%
Computer Services	35,164	20,603	14,561.15	58.59%
Facility Costs	<u>76,565</u>	<u>63,597</u>	<u>12,967.58</u>	<u>83.06%</u>
Total Operational Expenses	<u>1,250,159.00</u>	<u>865,228.67</u>	<u>384,930.33</u>	<u>69.21%</u>
Total Expenditures	<u>1,250,159.00</u>	<u>865,228.67</u>	<u>384,930.33</u>	<u>69.21%</u>

Notes:

* Anticipated expenditure rate of 75%.

Advance Central PA
 FY24 Consolidated RSAB Budget to Actual Comparison
 From 7/1/2023 Through 3/31/24

	Total Budget - Original	Current Year Actual	Total Budget Variance - Original	Percent Total Budget Expended *	Percent Total Budget Remaining
REVENUE:					
WIOA Adult	229,344	138,809	90,535	60.52%	39.48%
WIOA Dislocated	229,344	138,809	90,535	60.52%	39.48%
WIOA Out of School	132,881	81,708	51,173	61.49%	38.51%
EARN	256,245	151,353	104,892	59.07%	40.93%
Advance Central PA Total: ¹	847,814	510,680	337,134	60.23%	39.77%
WAGNER PEYSER	433,835	272,143	161,692	62.73%	37.27%
WP REGIONAL	15,314	9,565	5,749	62.46%	37.54%
VETS	98,751	61,177	37,574	61.95%	38.05%
RAPID RESPONSE	10,056	6,373	3,683	63.37%	36.63%
OVR	111,923	68,729	43,194	61.41%	38.59%
OVERSIGHT	15,314	9,565	5,749	62.46%	37.54%
TRADE	15,314	8,069	7,245	52.69%	47.31%
State Partner Total:	700,508	435,621	264,887	62.19%	37.81%
Total REVENUE	1,548,322	946,301	602,021	61.12%	38.88%
EXPENSES:					
PERSONNEL					
Total PERSONNEL	775,201	522,520	252,681.54	67.40%	32.60%
FACILITY					
Total FACILITY	671,613	577,209	94,403.40	85.94%	14.06%
OPERATIONAL					
Total OPERATIONAL	292,906	143,670	149,236	49.05%	50.95%
USAGE FEE (Non-Partner Renters)					
Total USAGE FEE	245,591	195,230	50,361	79.49%	20.51%
TOTAL EXPENDITURES	1,494,129	1,048,169	445,960	70.15%	29.85%

NOTE: Revenue amounts show details by RSAB partner. The expenses are listed by category. Monthly, the expenses are allocated to all partners and then the revenues are collected. Therefore revenues and expenditures should be equal.

* Anticipated expenditure rate of 75%.

1 Advance Central PA is responsible for approximately 54% of the total shared PA CareerLink[®] operating costs compared to 46% paid by other required PA CareerLink[®] partners.



Advance Central PA
 Subcontractor Budget and Actual Comparison
 From 7/1/2023 Through 3/31/24

Tuscarora Intermediate Unit 11(TIU)

	Total Budget - Original	Current Year Actual	Total Budget Variance - Original	Percent Total Budget Expended ¹	Percent Total Budget Remaining
OPERATIONAL EXPENSES ²					
Adult Pool	507,218	338,010	169,208	66.64%	33.36%
Dislocated Worker Pool	507,911	372,702	135,209	73.38%	26.62%
OS Youth Pool ³	100,000	64,682	35,318	64.68%	35.32%
Statewide CareerLink	45,166	45,166	-	100.00%	0.00%
Upgrades ⁷					
TANF	30,000	19,401	10,599	64.67%	35.33%
ARC Reboot ⁵	92,670	52,787	39,883	56.96%	43.04%
EARN Pool ³	100,000	64,684	35,316	64.68%	35.32%
Total OPERATIONAL EXPENSES	1,382,964	957,432	425,532	69.23%	30.77%
DIRECT CUSTOMER SERVICES ⁴					
ARC Reboot	3,659		3,659	0.00%	100.00%
Total DIRECT CUSTOMER SERVICES	3,659		3,659	0.00%	100.00%
TOTAL EXPENDITURES	1,386,623	957,432	429,191	69.05%	30.95%

Central Susquehanna Opportunities, Inc. (CSO)

	Total Budget - Original	Current Year Actual	Total Budget Variance - Original	Percent Total Budget Expended ¹	Percent Total Budget Remaining
OPERATIONAL EXPENSES ²					
Adult Pool	573,171	334,909	238,262	58.43%	41.57%
IS Youth Pool	151,152	83,800	67,352	55.44%	44.56%
TANF Youth	334,615	231,535	103,080	69.19%	30.81%
Dislocated Worker Pool	578,171	445,522	132,649	77.06%	22.94%
Business Edu. Partnership 21	50,000	50,000	-	100.00%	0.00%
Business Edu. Partnership 22	58,656	25,379	33,277	43.27%	56.73%
Rapid Response ⁵	130,916	77,869	53,047	59.48%	40.52%
ARC Statewide	49,640	22,605	27,035	45.54%	54.46%
ARC Reboot	101,723	83,799	17,924	82.38%	17.62%
EARN Pool	1,364,165	964,066	400,099	70.67%	29.33%
EARN SNAP	41,764	36,578	5,186	87.58%	12.42%
Total OPERATIONAL EXPENSES	3,433,973	2,356,062	1,077,911	68.61%	31.39%



DIRECT CUSTOMER SERVICES ⁴					
Adult Pool	10,000	4,622	5,378	46.22%	53.78%
IS Youth Pool	9,071	1,634	7,437	18.01%	81.99%
TANF Youth	193,950	120,154	73,796	61.95%	38.05%
Dislocated Worker Pool	5,000	697	4,303	13.94%	86.06%
Apprenticeship Building America ⁶	2,582	2,582	-	100.00%	0.00%
ARC Reboot	7,102	1,229	5,873	17.30%	82.70%
EARN Pool	58,000	14,505	43,495	25.01%	74.99%
Total DIRECT CUSTOMER SERVICES	285,705	145,423	140,282	50.90%	49.10%
TOTAL EXPENDITURES	3,719,678	2,501,485	1,218,193	67.25%	32.75%

Central Susquehanna Intermediate Unit

	Total Budget - Original	Current Year Actual	Total Budget Variance - Original	Percent Total Budget Expended	Percent Total Budget Remaining
OPERATIONAL EXPENSES ²					
TANF Youth	191,857	61,827	130,030	32.23%	67.77%
OS Youth Pool	780,622	632,436	148,186	81.02%	18.98%
Total OPERATIONAL EXPENSES	972,479	694,263	278,216	71.39%	28.61%
DIRECT CUSTOMER SERVICES ⁴					
TANF Youth	59,937	31,650	28,287	52.81%	47.19%
OS Youth Pool	239,751	97,109	142,642	40.50%	59.50%
Total DIRECT CUSTOMER SERVICES	299,688	128,759	170,929	42.96%	57.04%
TOTAL EXPENDITURES	1,272,167	823,022	449,145	64.69%	35.31%

NOTES:

1 Anticipated expenditure rate of 75% for operating expenses.

2 Operational expenses include personnel, facilities, and operating expenses for the subcontractors.

3 These budgets are for TIU's Business Services contract in which TIU assists with placements of program participants and helps employers find talent from all PA CareerLink[®] programs.

4 Direct customer services include wages and benefits for participants in paid work experience and support services like transportation, clothing, and clearances.

5 CSO Rapid Response budget includes The Link.



FY24 CONSOLIDATED TRAINING CONTRACT OBLIGATIONS
As of **5/28/2024**

Fund Source	Budget	Encumbrance	Actual	Total Obligation	Budget Available for Encumbrance	Number of Participants	Percentage of Total Budget Obligated
INDIVIDUAL TRAINING ACCOUNTS (ITAs)						FY24 ITA	
Adult	\$10,380	\$2,315	\$6,970	\$9,285	\$1,095	1	89.45%
Adult POS	\$195,320	\$21,258	\$151,778	\$173,037	\$22,283	60	88.59%
Dislocated Worker	\$105,424	\$7,935	\$31,706	\$39,641	\$65,783	13	37.60%
TOTAL ITA	\$311,123	\$31,508	\$190,454	\$221,963	\$89,161	74	71.34%

ON THE JOB TRAININGS (OJTs)						FY24 OJT	
Adult	\$33,587	\$5,665	\$24,635	\$30,299	\$3,287	4	90.21%
Adult POS	\$76,880	\$13,525	\$50,967	\$64,491	\$12,389	10	83.89%
Dislocated Worker	\$70,282	\$315	\$32,245	\$32,560	\$37,723	5	46.33%
Out of School Youth	\$92,067	\$22,602	\$31,987	\$54,589	\$37,478	11	59.29%
TOTAL OJT	\$272,816	\$42,106	\$139,833	\$181,939	\$90,877	30	66.69%
TOTAL ITA/OJT	\$583,939	\$73,614	\$330,288	\$403,902	\$180,037	104	69.17%

INCUMBENT WORKER TRAINING						Number of Participants	Percentage of Total Budget Obligated	
Fund Source	Budget	Encumbrance	Actual	Total Obligation	Budget Available for Encumbrance			
Next Gen Adv. Manuf. 2019	2021	\$68,000	\$0	\$27,900	\$46,840	\$21,160	20	69%
	2023			\$18,940				
	2024			\$0				
Next Gen. Healthcare 2019	2024	\$65,501	\$0	\$0	\$0	\$65,501	0	0%
Next Gen Adv. Manuf. 2020	\$210,000	\$0	\$0	\$0	\$210,000	0	0%	
Next Gen. Healthcare 2020	\$193,800	\$0	\$0	\$0	\$193,800	0	0%	
Total	\$537,301	\$0	\$46,840	\$46,840	\$490,461	20	9%	

Advance Central PA
Proposed Fiscal Year 2025 Operational Budget
7/1/24 - 6/30/25

OPERATIONAL COSTS	FY 24 Initial Budget	FY25 Initial Budget	Net Change from FY24 Budget and FY25	% Change
Salaries and Benefits	1,313,508	1,353,122	39,614	3%
<i>Salaries</i>	930,796	939,535	8,739	1%
<i>Accr. Vacation</i>	11,829	13,037	1,208	10%
<i>Benefits-Medicare</i>	13,668	13,812	144	1%
<i>Benefits-SocSec</i>	58,443	59,059	616	1%
<i>Benefits-Health</i>	241,894	270,811	28,917	12%
<i>Benefits-Life/Disb</i>	16,724	16,613	(111)	-1%
<i>Benefits-Pension</i>	32,101	32,973	872	3%
<i>Benefits-Cell</i>	4,530	3,750	(780)	-17%
<i>Benefits-SUTA</i>	2,012	2,030	18	1%
<i>Benefits-W/C</i>	1,511	1,502	(9)	-1%
Staff Travel and Development	31,411	35,207	3,796	12%
<i>Lodging</i>	7,893	8,837	944	12%
<i>Meals</i>	2,700	2,700	-	0%
<i>Mileage</i>	5,928	6,600	672	11%
<i>Other - Airfare/Tolls/Parking</i>	1,500	1,500	-	0%
<i>Registration fees</i>	9,790	11,970	2,180	22%
<i>Meetings</i>	300	300	-	0%
<i>Staff Enrichment</i>	3,300	3,300	-	0%
Board Expenses	8,513	8,413	(100)	-1%
<i>Lodging</i>	1,520	1,520	-	0%
<i>Board Meals</i>	280	280	-	0%
<i>Board Mileage</i>	88	88	-	0%
<i>Other - Travel/Training</i>	850	850	-	0%
<i>Registration fees</i>	950	950	-	0%
<i>Board Meetings</i>	650	550	(100)	-15%
<i>Board Insurance</i>	4,175	4,175	-	0%
General Office Supplies	5,236	6,996	1,760	34%
<i>Office Supplies</i>	3,316	5,216	1,900	57%
<i>Postage</i>	920	1,030	110	12%
<i>Outside Printing</i>	1,000	750	(250)	-25%
Leases - Copiers/Equipment	2,289	2,289	-	0%
Outreach	2,050	2,050	-	0%
Subscriptions	23,647	18,647	(5,000)	-21%
Memberships	10,510	10,998	488	5%
Vehicles	6,050	-	(6,050)	-100%
Equipment and Furnishings	8,760	11,237	2,477	28%
<i>Technology Equipment</i>	7,260	9,737	2,477	34%
<i>Office Furnishings</i>	1,500	1,500	-	0%
Professional Fees	15,750	16,950	1,200	8%
<i>Audit</i>	11,100	12,300	1,200	11%
<i>Legal</i>	4,650	4,650	-	0%
Business Services	14,760	14,760	-	0%
Computer Services	40,420	45,144	4,724	12%
Facility Costs	79,963	76,808	(3,155)	-4%
<i>Rent</i>	64,847	61,608	(3,239)	-5%
<i>Utilities</i>	576	576	-	0%
<i>Building Maintenance</i>	6,220	6,220	-	0%
<i>Insurance</i>	1,600	1,800	200	13%
<i>Telephone</i>	6,720	6,604	(116)	-2%
Operation Costs	84	78	(6)	-7%
Reserve¹			-	0%
TOTAL OPERATIONAL COSTS	1,562,951	1,602,699	39,754	2.5%

¹ The reserve amount may increase during the fiscal year if additional revenues become available to Advance Central PA which can be carried over to the next fiscal year.



Definitions of Advance Central PA Operational Budget Line Items

June 2024

Advance Central PA's Operational Budget includes costs associated with internal business operations, including personnel and other administrative functions. These functions include maintaining personnel, board oversight and management, equipment and supplies to provide services to customers and rent. The following is a brief description of the major categories of the Operational Budget and items included in each line item. The Operational Budget represents a combination of historical cost analysis over past fiscal years and input from managerial staff on expected expenditures for the upcoming fiscal year.

Salaries and Benefits: Salary is calculated based on the actual and/or estimated annual salaries. The benefits are calculated based on actual rates in relation to total salaries. Personnel needs are reviewed annually to ensure that staffing is appropriate for available funding. Changes in benefits occur from one year to the next based on employees' length of service and the type of health insurance an individual chooses.

Note: FY 25 Salaries and Benefits includes a budget for a 4% merit increase. A 1% overtime pool for non-exempt staff is also included. The salaries and benefits represent Advance Central PA at full employment levels. This includes an Outreach Coordinator, which is planned to be partially funded by Statewide funds, as well as an Operations Manager and a Mentor Coordinator. These three positions are shown at the largest potential health care costs.

Staff Travel and Development: Projected expenditures are for travel and registration fees associated with development and training activities to enhance job performance. The costs include: mileage at the federal rate, lodging, airfare, meals, registration fees and tuition reimbursement.

Board Expenses: Costs for travel, registration fees associated with providing Board members with development and training to enhance membership performance. The costs include: lodging, airfare, meals, registration fees and Board Insurance for Director and Officer Liability protection. Board Meeting costs includes food and meeting rooms for all Board, Committees and/or Partnerships.

General Office Supplies: Costs for outside printing, general office, computer, janitorial, kitchen, postage and other supply items that are defined as having a short useful life and/or not defined as property.

Leases-Business Equipment: Costs includes lease and maintenance agreements for copiers.

Outreach: Costs include advertising to comply with the Sunshine Law, public notification of program and/or service availability and performance outcomes.

Subscriptions: Trade periodicals, reference materials, database and software access that requires an annual usage fee, including software used by the Research Department and ACT licensing necessary to administer and sell WorkKeys® assessments. The cost for the research department software is offset by membership dues from each of the WDBs participating in the Research Consortium.

Memberships: Annual dues or memberships for organizations that are local, state and national, including memberships to chambers of commerce, Pennsylvania Workforce Development Association, National Association of Workforce Boards, and other organizations vital to the continued success of the organization.

Vehicles: Advance Central PA sold the Dodge Caliber to Tuscarora Intermediate Unit 11 in June 2024, therefore we no longer have a company vehicle and related costs which previously included maintenance, insurance, registration and fuel.

Equipment and Furnishings: Purchase of technology equipment and office furniture.

Professional Fees: Costs associated with contracted services for auditing and legal services.

Business Services: Costs associated with subcontracted fees such as Advance Central PA's Research Consortium, personnel consultation, website design, and newsletter development.

Computer Services: Costs for the hosting of our accounting software, website maintenance and hosting and computer maintenance fees for Advance Central PA.

Facility Costs: Costs in this category include rent, utilities, insurance, cleaning, internet and telephone.