

Executive Finance Committee Agenda

Friday February 14, 2020 11:00 am – 12:30 pm

PacMtn ▪ Mike Kennedy Conference Room, 3rd Floor 1570

Irving St. ▪ Tumwater, WA 98512

Zoom Meeting 888-475-4499

Meeting ID: 353-416-8010

Join online: <https://zoom.us/j/3534168010>



I. Welcome & Check-In Items

A. Introductions & Establish Quorum

B. Action Item: Motion to Approve November 2019 EFC Minutes and January 2020 EFC Meeting Minutes (Attachment 1 & 2)

C. Board Chair Comments

D. CEO Report

II. Fiscal Items (Wil Yeager)

A. Action Item: Motion to Approve Quarterly Financials (Attachment 3 & 4)

B. Action Item: Motion to Approve of Banking Changes (Attachment 5)

- Adding Abigail Blue, Jacquelin Earley
- Removing Sean Murphy, Duane Evans

C. Action Item: Motion to Approve of Administrative Policy: Records Retention & Public Access #3020 (Attachment 6)

D. Action Item: Motion to Approve Expense Reimbursement Policy (Attachment 7)

III. Executive & Administrative Items

A. Community Jobs Staff Report

B. Action Item: Motion to Approve Priority Populations Strategic Plan

C. CEO Succession Planning

IV. Committee & Task Force Updates (Committee Leads)

A. One Stop Committee

B. Targeted Populations Committee

C. Adult Basic Education & Literacy (ABEL)

D. Business and Sector Engagement (BaSE)

E. One-Stop Operator (The Collaborative) Report

V. Good of the Order, Announcements & Adjourn

Proposed 2020 Executive Finance Committee Meetings

Date	Location
February 14	PacMtn Offices
March 13	PacMtn Offices
April 10	PacMtn Offices
May 8 Budget Workshop	PacMtn Offices
June 12	PacMtn Offices
September 11 Preliminary 2020 Budget	PacMtn Offices
October 9	PacMtn Offices
November 13	PacMtn Offices
December 11	TBD

Executive Finance Committee Members

Name	Business	County	Position
1. Jacquelin Earley	Sierra Pacific Industries	Mason	Chair
2. Dr. Jim Minkler	Grays Harbor College	Grays Harbor	Vice-Chair
3. Steve Rogers	Pacific County Historical Society & Museum	Pacific	Treasurer
4. Duane Evans	Port Blakely US Forestry	Lewis	Industry Representative
5. Cheryl Heywood	Timberland Regional Library	Regional	One Stop Committee Lead
6. Jonathan Pleger	Morningside	Regional	Targeted Populations Committee Co-Lead
7. Christina Riley	National Laborers Employers Cooperation Education Trust	Regional	Target Populations Committee Co-Lead
8. Lisa Olson	Pacific County Commissioner	Pacific	Consortium Chair, Ex Officio
9. Michael Cade	Thurston Economic Development Council	Thurston	Economic Development
10. Kelli Bloomstrom	Centralia College	Lewis	ABEL Committee Lead

Workforce Development Speak (Commonly Used Acronyms)

ABE	Adult Basic Education	IFA	Infrastructure Funding Agreement
CBO	Community Based Organizations	ITA	Individual Training Account
CJ	Community Jobs	MOU	Memorandum of Understanding
CLEO	Chief Local Elected Official	MyJob	My Journey Out Beyond
CSO	Community Service Offices	OJT	On the Job Training
DOL	Department of Labor	OURR	Opioid Use Reduction & Recovery
DSHS	Department of Social of Health Services	TAA	The Trade Adjustment Assistance
DVR	Division of Vocational Rehabilitation	TANF	Temporary Assistance for Needy Families
ESD	Employment Security Department	WDA	Workforce Development Areas
DW	Dislocated Worker	WEX	Work Experience
ESD 113	Educational Service District – Capital Region	WIOA	Workforce Innovation & Opportunity Act
ETPL	Eligibility Training Provider List	WTECB	Workforce Training & Education Coordinating Board

Executive Finance Committee Meeting Minutes
 Friday, November 8, 2019 ▪ 11:00 am – 12:30 pm
 PacMtn WDC Offices ▪ Mike Kennedy Conference Room
 Online and by Phone



Member List

<u>Name</u>	<u>Business</u>	<u>County</u>	<u>Position</u>
1. Jacquelin Earley	Sierra Pacific Industries	Mason	Chair
2. Dr. Jim Minkler	Grays Harbor College	Grays Harbor	Vice Chair
3. Steve Rogers	Pacific County Historical Society & Museum	Pacific	Treasurer
4. Duane Evans	Port Blakely US Forestry	Lewis	Industry Representative
5. Cheryl Heywood	Timberland Regional Library	Regional	One Stop Committee Lead
6. Jonathan Pleger	Morningside	Regional	Targeted Populations Committee Co-Lead
7. Christina Riley	National Laborers Employers Cooperation Education Trust	Regional	Targeted Populations Committee Co-Lead
8. Lisa Olsen	Pacific County Commissioner	Pacific	Consortium Chair, Ex Officio
9. Derek Epps	Seattle Shellfish	Mason	Industry Representative
10. Kelli Bloomstrom	Centralia College	Lewis	ABEL Committee Lead

Attendees: Commissioner Lisa Olsen, Cheryl Heywood, Steve Rogers, Jacquelin Earley, Jonathan Pleger, Kelli Bloomstrom (by phone)

Staff: Cheryl Fambles, Corinne Watts, Wil Yeager, Kelly Cobb

Guests: David Schaffert

Excused: Derek Epps, Christina Riley, Duane Evans, Dr. Jim Minkler

I. Welcome & Check In

- A.** The meeting was called to order at 11:03 and quorum was established. The committee reviewed the EFC agenda.
- B.** Motion to Approve September 2019 EFC Minutes – *Commissioner Olsen motioned to approve the minutes, Jonathan Pleger seconded.* **Motion Carries.**
- C.** Board Chair Comments – Jacquelin discussed the upcoming 2020 EFC meeting calendar and the Committee agreed that it is prudent to maintain the same meeting schedule through the upcoming new year. Jacquelin also discussed the Committee and Board’s role in recruitment of a new CEO.
- D.** Cheryl Fambles gave a handout of her CEO report and announced the hire of a new Associate Director of Strategic Engagement, Abigail Blue, who will join PacMtn on November 20th. She also discussed the EDC Regional Expo and gave kudos to staff who were awarded for performance excellence and achievement at the October All

Staff meeting.

II. Fiscal Items

- A.** Wil introduced the PY19 Budget and discussed the differences between the preliminary budget and the final budget, which includes additional funds received from Boeing. *Commissioner Olsen motioned to approve the PY19 Final Budget, Cheryl Heywood seconded. Motion carries.*
- B.** Recommendation to approve Community Outreach Grant Funding Proposals:
- Thurston County Chamber Boss of the Year Event: David Schaffert gave some background on the event, which recognizes local leadership. The grant would offset the cost of video production for the event.
 - Centralia College Career Exploration Project: Kelli Bloomstrom gave some information about the project, which will serve 8th graders and high school students for career exploration and will assist students in making informed decisions about their career paths.
 - *Kelli Bloomstrom recused from voting. Jonathan Pleger motioned to approve the grant applications. Commissioner Olsen seconded. Motion carries.*

III. Executive & Administrative Items

- A.** Corinne Watts introduced the memo for recommendation to approve Proposed Timeline for Title I Service Providers and Operator Procurement. She discussed the process for procurement and gave context on the heavy workload under the previous timeline. The proposed timeline would alleviate that heavy workload. *Cheryl Heywood motioned to approve Proposed Timeline for Title I Service Providers, Lisa Olsen seconded. Motion Carries*
- B.** Review of the Nancie Payne Workplace Excellence Award nominees – Cheryl discussed the award and asked for Committee members to have further deliberation. Steve Rogers and Jacquelin Earley will deliberate the award nominations in the next week and will put forward a winner to be announced at the upcoming EDC Regional Expo.

IV. Task Force Updates

- A.** One Stop Committee – No updates as the Committee did not meet.
- B.** Targeted Populations Committee – Jonathan Pleger announced the next meeting will be in December but did discuss the Committee's focus on creating a strategic plan.

- C.** Adult Basic Education & Literacy (ABEL) – Kelli talked about creating a charter for the committee and how to ensure better partnership with WorkSource.
- D.** Business and Sector Engagement (BaSE) – Cheryl Fambles gave an update regarding the industry cluster study and affirmed the study would be complete and ready for presentation at the upcoming Board Retreat.
- E.** One-Stop Operator (The Collaborative) Report – David Schaffert passed out the report and went over the written memo. He discussed the master project plan and service integration.

V. Good of the Order Items & Announcements –

- A.** Cheryl Heywood gave some updates on Timberland Regional Library and their partnership with WestCare, which is an organization offering assistance for veterans, their spouses, and children.

Meeting adjourned at 12:40pm. Submitted by: Kelly Cobb, Senior Administrative Assistant

Executive Finance Committee Meeting Minutes
 Friday, January 10, 2020 ▪ 11:00 am – 12:30 pm
 PacMtn WDC Offices ▪ Mike Kennedy Conference Room
 Online and by Phone



Member List

<u>Name</u>	<u>Business</u>	<u>County</u>	<u>Position</u>
1. Jacquelin Earley	Sierra Pacific Industries	Mason	Chair
2. Dr. Jim Minkler	Grays Harbor College	Grays Harbor	Vice Chair
3. Steve Rogers	Pacific County Historical Society & Museum	Pacific	Treasurer
4. Duane Evans	Port Blakely US Forestry	Lewis	Industry Representative
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8. Lisa Olsen	Pacific County Commissioner	Pacific	Consortium Chair, Ex Officio
9. Derek Epps	Seattle Shellfish	Mason	Industry Representative
10. Kelli Bloomstrom	Centralia College	Lewis	ABEL Committee Lead

Attendees: Jonathan Pleger, Steve Rogers, Cheryl Heywood, Commissioner Lisa Olsen

Staff: Cheryl Fambles, Abigail Blue, Wil Yeager, Corinne Watts, Kelly Cobb

Guests: David Schaffert

Excused: Jacquelin Earley, Dr. Jim Minkler, Duane Evans, Christina Riley, Derek Epps, Kelli Bloomstrom

I. Welcome & Check In

A. Introductions & Establish Quorum: Steve Rogers facilitated introductions in the absence of Chair Jacquelin Earley and called the meeting to order at 11:05am. Quorum was not established.

B. Motion to Approve November 2019 EFC Minutes - **Approval of minutes will be moved to the next meeting.**

C. Board Chair Comments – Board Chair is absent.

D. CEO Report - Cheryl Fambles introduced the additional Rapid Response funding to facilitate services due to the closure of Ostrom’s Mushroom Farm. PacMtn was awarded \$630,000 in rapid response funding. Corinne gave some details about the assistance that will be given to folks that are scheduled to be laid off due to the

closure of the farm. Cheryl Heywood gave some information regarding how staff at TRL can offer assistance to people who are non-English speakers. Cheryl introduced Abigail Blue, new Senior Associate Director of Strategic Engagement and gave some updates on PacMtn operations.

II. Fiscal Items

A. Action Item: Motion to Approve Quarterly Financials: Wil Yeager introduced the quarterly financials and gave a description of the financial movement within the organization. He explained that IT services have been moved in-house rather than having an external contractor. The net savings of terminating the contract and moving IT in-house is approximately \$3000 per month.

Approval of Quarterly Financials moved to next meeting

B. Action Item: Recommendation to approve Community Outreach Grant Funding Proposals:

- Morningside: Jonathan Pleger gave some information regarding the Morningside application for creating a video.
- Skills USA: Wil & Cheryl gave background about this event.
- ***The Committee is comfortable moving forward as this vote is advisory in nature. Approved.***

C. Action Item: Motion to Approve Banking Changes: Approval of banking changes moved to next meeting

D. Action Item: Motion to Approve Administrative Policy: Records Retention & Public Access: Approval of policy moved to next meeting.

III. Executive & Administrative Items

A. Review of Board Retreat – Abigail gave an overview of the upcoming Board Retreat, giving a brief outline of the agenda.

- Breakfast/Network
- PacMtn year in review
- Deep Dive into PacMtn programs
- Workplan – Strategic Plan
- OURR Alliance Program highlight / testimonials
- Lunch
- Strategic Planning for upcoming year
 - Industry & Occupation Study
 - Priority Populations
 - Regional Strategic Plan – WWA
- Workplan development

- B.** Upcoming Procurement Needs: Corinne introduced a memo outlining the Upcoming Procurement/Review Process. She gave a timeline of the upcoming procurements and described which RFP's will be released to the public via the PacMtn website. The review committee would like all procurement at PacMtn to maintain a highly ethical and fair process that is transparent. She asked that Committee members be part of a review group for upcoming RFP's. Cheryl added that Board members may have staff that are experts in their fields that may be able to assist in reviewing RFP's that align with their expertise.

IV. Task Force Updates

Cheryl gave an overview of how important it is for Board engagement especially in reference to establishing quorum. Michael Cade has agreed to join the Executive Finance Committee in lieu of Derek Epps, who can no longer attend meetings. She discussed different ideas about how to engage Board members in participation.

Commissioners can host a briefing with their appointed Board members to check in.

Next Consortium meeting: Discussion on Board engagement

- A.** One Stop Committee – the Committee did not meet in December or January. The Committee may join with the Priority Populations Committee
- B.** Targeted Populations Committee – Narrowed down focus
- Disabilities
 - Youth
 - Justice-involved
 - Veterans
- C.** Adult Basic Education & Literacy (ABEL) – next scheduled meeting is in February.
- D.** Business and Sector Engagement (BaSE) – The Industry & Occupational Study has been wrapped up and will be presented to the full Board at the upcoming retreat. In the next year, the Committee is thinking about how to operationalize the data. The Committee is also focused on the upcoming Strategic Plan and Committees will be involved in that process.
- E.** One-Stop Operator (The Collaborative) Report – David introduced the Collaborative memo which gave an overview of activities & progress of the committee. The focus is on business members using the WorkSource system.
- David also gave an overview of the new Tables' Ready system being utilized at WorkSource.

V. Good of the Order Items & Announcements –

- Cheryl Heywood announced that Timberland Regional Library has gone fine free! The library is also heavily involved in the US Census and has just

received a large grant to assist with the Census. TRL also made it into the December 30th edition of Forbes magazine for going fine free.

- Rural Transit is going fine free.
- TRPC – new health clinic and health center in Nisqually. Taking a survey on how to assist in transportation needs.

Meeting adjourned at 12:29 pm. Submitted by: Kelly Cobb, Senior Administrative Assistant

Pacific Mountain Workforce Development Council

NOTES TO FINANCIAL STATEMENTS

Program Year July 1, 2019 through June 30, 2020

For month ending September 30, 2019

These notes pertain to the Statement of Activities, Statement of Financial Position and Statement Cash Flows attached.

- 1) The Statement of Activities provides a summary of expenses compared to revenue earned for the period, reported on an accrual basis (pgs 2-3). This is then compared with current period budgets and year to date budgets. More emphasis will be placed on year to date spending rather than on a monthly basis because timing may be off slightly from month to month from last year. The budgeted numbers reflect

AREAS OF NOTE:

- a) WIOA Formula contractor spending is at expected levels through the first quarter.
- b) The new Incumbent Worker Training called Employee Development Program is underway and is on track to spend out by program year end.
- c) Career Connect WA contracts are all underway and are on track for projected spending. We received a no cost extension through December 2019.
- d) The efforts at JBLM will continue with reduced staffing using Rapid Response, Adult, and Boeing funding.
- e) Business Services spending is on target. The contract for services at JBLM has been extended for the TC Chamber.
- f) Pierce County Career Days is continuing through PY19. Revenues are on target.
- g) High Impact Community Grants have all been awarded and activity started in February and March and continued through September.
- h) In the Administration budget the Temp support is over budget for the year due to Fiscal and IT temps needed to cover staff absences.
- i) Subscription dues are over for the year due to the need for additional subscriptions for Data Analysis. We will increase the budget on the Final budget.
- j) Bank Fees have not been charged by the bank since last May. The bank reinitiated the fees in October 2019.
- k) Community Outreach funds are being utilized earlier in the year than in the past. Overspent due to additional fund utilization for the Veteran Stand Down Event.
- l) Notifications expenditures are over budget due to the increase in recruitments.
- m) Transition/AJC Activities overspent due to additional funds added to contract for the Worksource Certification.
- n) Expenditures for the One Stop Operator contract will begin October 2019.

- 2) Page 5 represents a summary of spending levels by grant compared to total budgeted amounts available. This is further sectioned according to source of funds. Grant expenditures will be watched to make sure they are meeting expected spending goals and requirements.

- 3) The Statement of Financial Position represents the organizations net assets, comparing current assets and liabilities. We currently have net assets of \$903,051. Net assets have decreased by \$159,819 since last quarter due to timing of payments on our payment point programs.

- 4) The Statement of Cash Flows represents the cash received and used during the time period. This reflects we have sufficient cash on hand to handle our daily operating transactions. Our cash balances are higher due to better timing of drawdowns and shorter delays on reimbursements from some grants. Purchases of equipment reflects the new glass wall for the Mike Kennedy conference room in the admin office. There is a 2 day turnaround time for cash requests to the State for our WIOA Formula fund reimbursements and a 1 day turnaround for cash requests made to Department of Labor. Cash requests for the WorkFirst grant take one to two weeks, while some of our smaller grants are only reimbursed on a monthly basis. We keep enough unrestricted funds available for use to cushion gaps in reimbursement times.

Pacific Mountain Workforce Development Council

STATEMENT OF ACTIVITIES

PY19 Budget to Actual Report

<i>For month end September 2019</i>	Current Year Actual	Current Year Budget	Variance	Total Budget	Balance Remaining	% Spent	Target %
REVENUES							
Grant & Contracts	2,492,540.41	3,169,686.08	677,145.67	11,929,760.63	9,437,220.22	21%	27%
Other	-	-	-	-	-	0%	0%
Total Revenues	2,492,540.41	3,169,686.08	677,145.67	11,929,760.63	9,437,220.22	21%	27%
EXPENSES							
Program Services							
Direct Participant Services	1,920,505.35	2,324,184.03	403,678.68	8,393,022.01	6,472,516.66	23%	28%
Business Services & Solutions	109,704.59	118,179.09	8,474.50	472,716.44	363,011.85	23%	25%
Special Impact Projects	72,352.07	102,866.25	30,514.18	369,465.00	297,112.93	20%	28%
Misc Contracts & Projects	28,211.36	30,302.01	2,090.65	76,208.02	47,996.66	37%	40%
Subtotal	2,130,773.37	2,575,531.38	444,758.01	9,311,411.47	7,180,638.10	23%	28%
Administrative Services							
Admin Office Operations	393,858.48	536,538.94	142,680.46	2,150,463.98	1,756,605.50	18%	25%
Transition Activities	38,210.83	25,500.76	(12,710.07)	25,500.76	(12,710.07)	150%	100%
One Stop Operator	-	32,115.00	32,115.00	128,459.98	128,459.98	0%	25%
	-	-	-	-	-	-	-
Subtotal	432,069.31	594,154.70	162,085.39	2,304,424.72	1,872,355.41	19%	26%
TOTAL EXPENSES	2,562,842.68	3,169,686.08	606,843.40	11,615,836.19	9,052,993.51	22%	27%
Change in Net Assets	(70,302.27)	-	70,302.27	313,924.44			

<i>Beginning Net Assets</i>	1,056,893
<i>Plus current Net Assets</i>	(70,302)
<i>Change in special funds</i>	(83,540)
<i>Ending Net Assets W/O Donor Restrictions</i>	903,051

Pacific Mountain Workforce Development Council

STATEMENT OF ACTIVITIES

Expense Detail

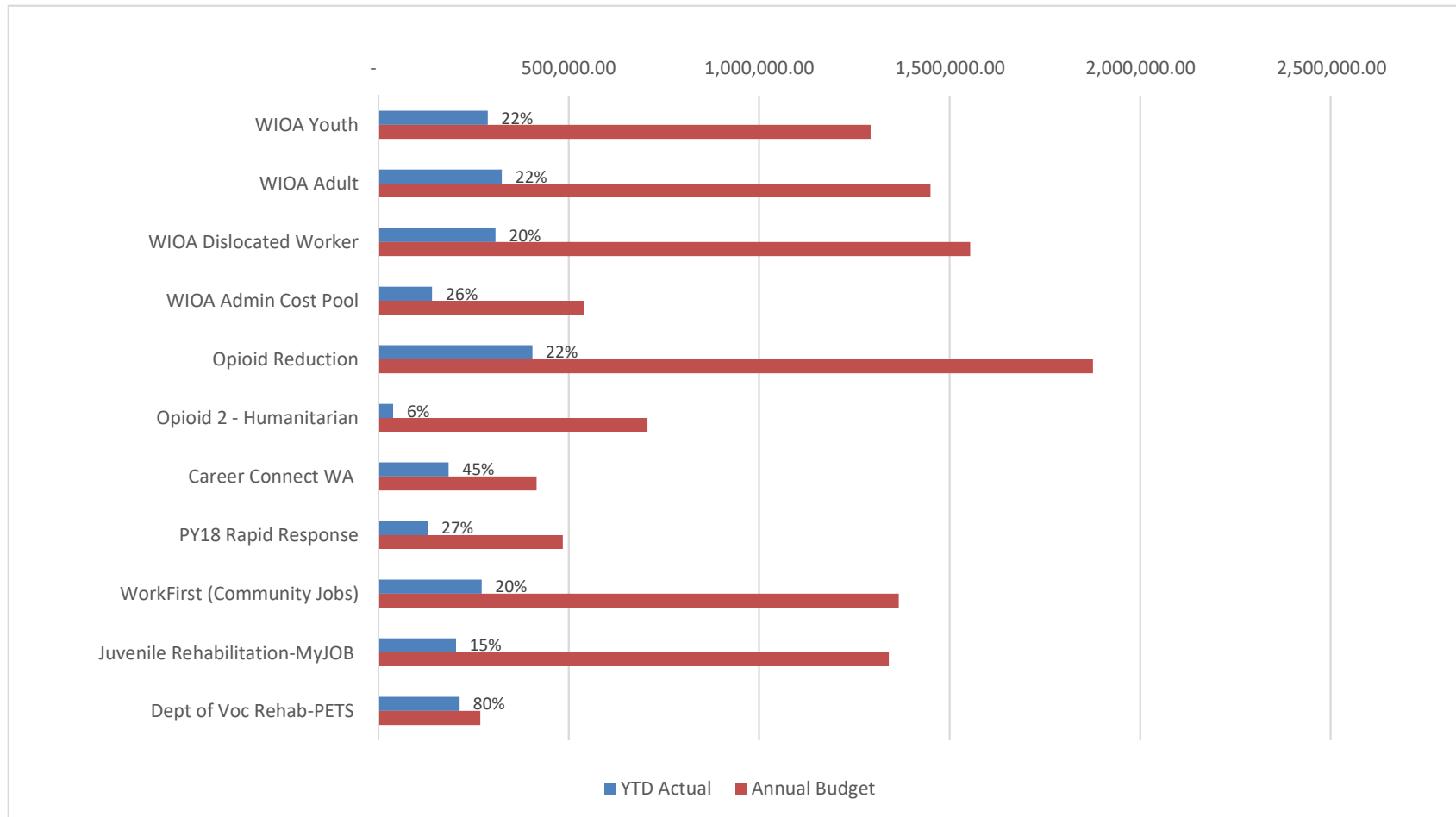
PY19 Budget to Actual Report

<i>For month end September 2019</i>	Current Period Actual	Current Period Budget	Variance	Current Year Current Year Actual	Current Year Budget	Variance	Total Budget	Balance Remaining	% Spent	Target %
REVENUES										
Grant & Contracts	849,911.58	1,056,579.08	206,667.50	2,492,540.41	3,169,686.08	677,145.67	11,929,760.63	9,437,220.22	21%	27%
Other	-	-	-	-	-	-	-	-	0%	0%
Total Revenues	849,911.58	1,056,579.08	206,667.50	2,492,540.41	3,169,686.08	677,145.67	11,929,760.63	9,437,220.22	21%	27%
EXPENSES										
PROGRAM SERVICES										
Direct Participant Services										
Adult Contracted Programs (Career Path Services-CPS)	73,849.03	72,498.04	(1,350.99)	203,043.31	217,494.12	14,450.81	869,976.48	666,933.17	23%	25%
Dislocated Worker Contracted Programs (CPS)	77,100.23	71,126.25	(5,973.98)	184,937.31	213,378.75	28,441.44	853,515.00	668,577.69	22%	25%
Youth Contracted Programs (ResCare)	79,778.42	76,490.28	(3,288.14)	225,633.08	229,470.84	3,837.76	917,883.30	692,250.22	25%	25%
Incumbent Worker Training Business Grants	-	12,500.00	12,500.00	3,389.20	37,500.00	34,110.80	150,000.00	146,610.80	2%	25%
Grays Harbor Foundation (CPS)	-	-	-	-	110.00	110.00	110.00	110.00	0%	100%
Rapid Response Increased Employment (CPS)	11,997.89	9,000.00	(2,997.89)	23,521.86	27,000.00	3,478.14	45,000.00	21,478.14	52%	60%
Career Connect WA (CPS, ResCare, ESD113, AJAC)	68,415.13	26,995.42	(41,419.71)	141,988.04	80,986.26	(61,001.78)	323,945.00	181,956.96	44%	25%
Choice Regional Health	74,116.95	70,214.78	(3,902.17)	210,609.83	210,644.34	34.51	842,577.36	631,967.53	25%	25%
DVR-Morningside & Arc of Grays Harbor	(915.00)	86,709.34	87,624.34	210,322.50	260,128.00	49,805.50	260,128.00	49,805.50	81%	100%
In House Programs										
WorkFirst	71,899.01	90,842.00	18,942.99	238,216.44	272,526.00	34,309.56	1,090,104.00	851,887.56	22%	25%
PREP	6,674.63	10,000.00	3,325.37	20,099.49	30,000.00	9,900.51	60,000.00	39,900.51	33%	50%
JBLM	23,862.68	41,764.77	17,902.09	71,651.46	125,294.31	53,642.85	501,177.24	429,525.78	14%	25%
OURR	71,048.05	120,472.39	49,424.34	182,046.94	361,417.17	179,370.23	1,445,668.63	1,263,621.69	13%	25%
JRA-MyJob	54,968.96	81,250.00	26,281.04	149,561.88	243,750.00	94,188.12	975,000.00	825,438.12	15%	25%
Systems Navigation	15,644.35	4,828.08	(10,816.27)	55,484.01	14,484.24	(40,999.77)	57,937.00	2,452.99	96%	25%
Subtotal Direct Participant Services	628,440.33	774,691.35	146,251.02	1,920,505.35	2,324,184.03	403,678.68	8,393,022.01	6,472,516.66	23%	28%
Business Services										
B2B-(Thurston County Chamber)	31,306.18	34,934.58	3,628.40	88,924.19	104,803.74	15,879.55	419,215.00	330,290.81	21%	25%
B2B-C2C (TCC)	6,879.01	4,458.45	(2,420.56)	20,780.40	13,375.35	(7,405.05)	53,501.44	32,721.04	39%	25%
Subtotal Business Services	38,185.19	39,393.03	1,207.84	109,704.59	118,179.09	8,474.50	472,716.44	363,011.85	23%	25%
Special Impact Projects										
WBL/Uplift! Coordination	27,500.27	14,705.42	(12,794.85)	53,215.83	44,116.26	(9,099.57)	176,465.00	123,249.17	30%	25%
AmeriCorps	4,676.86	3,583.33	(1,093.53)	6,115.88	10,749.99	4,634.11	43,000.00	36,884.12	14%	25%
Pierce County Career Days	-	6,000.00	6,000.00	-	18,000.00	18,000.00	30,000.00	30,000.00	0%	60%
High Impact Community Projects	9,652.24	7,083.33	(2,568.91)	13,020.36	21,249.99	8,229.63	85,000.00	71,979.64	15%	25%
Enhanced CTE Connections	-	1,250.00	1,250.00	-	3,750.00	3,750.00	15,000.00	15,000.00	0%	25%
Open Lab	-	1,666.67	1,666.67	-	5,000.01	5,000.01	20,000.00	20,000.00	0%	25%
Subtotal Special Impact Projects	41,829.37	34,288.75	(7,540.62)	72,352.07	102,866.25	30,514.18	369,465.00	297,112.93	20%	28%
Misc Contracts/Projects										
Outreach & Communications	-	1,350.67	1,350.67	124.60	4,052.01	3,927.41	16,208.02	16,083.42	1%	25%
Industry Cluster Study	6,357.50	7,500.00	1,142.50	25,086.76	22,500.00	(2,586.76)	45,000.00	19,913.24	56%	50%
EDC Support	3,000.00	1,250.00	(1,750.00)	3,000.00	3,750.00	750.00	15,000.00	12,000.00	20%	25%
Subtotal Misc Contracts/Projects	9,357.50	10,100.67	743.17	28,211.36	30,302.01	2,090.65	76,208.02	47,996.66	37%	40%
SUBTOTAL PROGRAM SERVICES	717,812.39	858,473.80	140,661.41	2,130,773.37	2,575,531.38	444,758.01	9,311,411.47	7,180,638.10	23%	28%
ADMINISTRATIVE SERVICES										
Administrative Office Operations										
Salaries & Benefits										
Salaries	75,643.71	99,528.82	23,885.11	226,786.41	299,300.45	72,514.04	1,195,059.82	968,273.41	19%	25%
Benefits	29,445.57	39,831.12	10,385.55	87,378.87	119,733.24	32,354.37	501,704.16	414,325.29	17%	24%
Total Salaries & Benefits	105,089.28	139,359.94	34,270.66	314,165.28	419,033.69	104,868.41	1,696,763.98	1,382,598.70	19%	25%
Travel & Training Expenses										
Mileage	212.28	500.00	287.72	628.25	1,500.00	871.75	6,000.00	5,371.75	10%	25%
Travel	713.68	1,250.00	536.32	1,499.63	3,750.00	2,250.37	15,000.00	13,500.37	10%	25%
Conf/Conv/Mtgs/Reg	3,169.60	2,550.00	(619.60)	4,416.90	3,650.00	(766.90)	11,100.00	6,683.10	40%	33%

Gasoline for PMWDC Vehicles	21.04	83.33	62.29	50.02	250.00	199.98	1,000.00	949.98	5%	25%
Board Travel	268.77	1,591.67	1,322.90	345.84	1,675.00	1,329.16	11,500.00	11,154.16	3%	15%
Board Supplies & Support	567.84	75.00	(492.84)	605.78	225.00	(380.78)	10,400.00	9,794.22	6%	2%
Staff develop/Training	(1,929.69)	750.00	2,679.69	245.57	2,250.00	2,004.43	9,000.00	8,754.43	3%	25%
Total Staff Expenses	3,023.52	6,800.00	3,776.48	7,791.99	13,300.00	5,508.01	64,000.00	56,208.01	12%	21%
Professional Services										
Accounting & Auditing	-	-	-	-	-	-	45,000.00	45,000.00	0%	0%
Legal Fees	-	300.00	300.00	-	900.00	900.00	3,600.00	3,600.00	0%	25%
Professional Services/Consult	2,906.36	4,550.00	1,643.64	8,757.16	13,650.00	4,892.84	54,600.00	45,842.84	16%	25%
Temp & Interim Contracts	-	833.33	833.33	7,243.65	2,500.00	(4,743.65)	10,000.00	2,756.35	72%	25%
Licenses	866.60	2,221.67	1,355.07	2,594.49	6,665.00	4,070.51	26,660.00	24,065.51	10%	25%
Total Professional Services	3,772.96	7,905.00	4,132.04	18,595.30	23,715.00	5,119.70	139,860.00	121,264.70	13%	17%
Facilities										
Rent	4,039.97	7,440.08	3,400.11	12,023.18	22,320.25	10,297.07	89,281.00	77,257.82	13%	25%
Utilities	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!
Total Facilities	4,039.97	7,440.08	3,400.11	12,023.18	22,320.25	10,297.07	89,281.00	77,257.82	13%	25%
Supplies & Communications										
Supplies	845.28	3,125.00	2,279.72	3,330.17	9,375.00	6,044.83	37,500.00	34,169.83	9%	25%
Telephone & telecomm	508.09	1,258.33	750.24	2,758.19	3,775.00	1,016.81	15,100.00	12,341.81	18%	25%
Postage & Shipping	-	62.50	62.50	150.00	187.50	37.50	750.00	600.00	20%	25%
Mailing Services	-	41.67	41.67	-	125.00	125.00	500.00	500.00	0%	25%
Printing & copying	209.64	375.00	165.36	737.09	1,125.00	387.91	4,500.00	3,762.91	16%	25%
Books/Subscriptions/Ref	1,047.20	141.67	(905.53)	1,785.89	1,025.00	(760.89)	1,700.00	(85.89)	105%	60%
Total Communications	2,610.21	5,004.17	2,393.96	8,761.34	15,612.50	6,851.16	60,050.00	51,288.66	15%	26%
Equipment/Maintenance/Software/Rental										
IT Supplies/Minor Equipment/Tech Equip	2,015.30	5,708.33	3,693.03	5,893.21	9,125.00	3,231.79	12,500.00	6,606.79	47%	73%
Equipment Rental & maint	73.41	135.00	61.59	223.20	405.00	181.80	1,620.00	1,396.80	14%	25%
Auto Repair & Maintenance	-	166.67	166.67	62.72	500.00	437.28	2,000.00	1,937.28	3%	25%
Auto Lease	280.83	233.33	(47.50)	530.47	700.00	169.53	2,800.00	2,269.53	19%	25%
Total Equipment/Small Tools	2,369.54	6,243.33	3,873.79	6,709.60	10,730.00	4,020.40	18,920.00	12,210.40	35%	57%
Depreciation										
Depreciation-Automobile	1,113.69	2,077.50	963.81	1,113.69	2,077.50	963.81	8,310.00	7,196.31	13%	25%
Deprec & amort - other	-	-	-	-	-	-	-	-	-	-
Total Depreciation	1,113.69	2,077.50	963.81	1,113.69	2,077.50	963.81	8,310.00	7,196.31	13%	25%
Other										
Interest-general/Bank Fees	-	400.00	400.00	-	1,200.00	1,200.00	4,800.00	4,800.00	0%	25%
Insurance-Gen Liability	870.47	1,666.67	796.20	2,590.57	5,000.00	2,409.43	20,000.00	17,409.43	13%	25%
Membership Dues	-	170.00	170.00	10,709.65	14,050.00	3,340.35	16,479.00	5,769.35	65%	85%
Notifications	73.16	166.67	93.51	685.91	500.00	(185.91)	2,000.00	1,314.09	34%	25%
Other Expenses	-	166.67	166.67	2,019.74	2,500.00	480.26	4,000.00	1,980.26	50%	63%
Community Outreach/Ed	9,000.00	2,500.00	(6,500.00)	9,000.00	7,500.00	(1,500.00)	30,000.00	21,000.00	30%	25%
Contractor Support/In Kind	-	-	-	-	-	-	-	-	-	-
Transfer to Unrestricted	(307.77)	(1,000.00)	(692.23)	(307.77)	(1,000.00)	(692.23)	(4,000.00)	(3,692.23)	8%	25%
Total Other	9,635.86	4,070.00	(5,565.86)	24,698.10	29,750.00	5,051.90	73,279.00	48,580.90	34%	41%
Subtotal Admin Office Operating Budget	131,655.03	178,900.02	47,244.99	393,858.48	536,538.94	142,680.46	2,150,463.98	1,756,605.50	18%	25%
Transition & AIC Activities	14,743.52	8,500.26	(6,243.26)	38,210.83	25,500.76	(12,710.07)	25,500.76	(12,710.07)	150%	100%
One Stop Operator	-	10,705.00	10,705.00	-	32,115.00	32,115.00	128,459.98	128,459.98	0%	25%
SUBTOTAL ADMINISTRATIVE SERVICES	146,398.55	198,105.28	51,706.73	432,069.31	594,154.70	162,085.39	2,304,424.72	1,872,355.41	19%	26%
TOTAL EXPENSES	864,210.94	1,056,579.08	192,368.14	2,562,842.68	3,169,686.08	606,843.40	11,615,836.19	9,052,993.51	22%	27%
Change in Net Assets	(14,299.36)	-	14,299.36	(70,302.27)	-	70,302.27	313,924.44			
<i>Beginning Net Assets</i>	<i>980,279</i>			<i>1,056,893</i>						
<i>Plus current Net Assets</i>	<i>(14,299)</i>			<i>(70,302)</i>						
<i>Change in special funds</i>	<i>(62,929)</i>			<i>(83,540)</i>						
<i>Ending Net Assets Without Donor Restrictions</i>	<i>903,051</i>			<i>903,051</i>						

Pacific Mountain Workforce Development Council
Grant Balance by Program
PY19 Budget to Actual Report

Through September 30, 2019



Pacific Mountain Workforce Development Council
STATEMENT OF FINANCIAL POSITION *(Balance Sheet)*
September 30, 2019

	Beginning Year Balance	Current Period Balance	<i>Current Year Change</i>	Beginning Period Balance	<i>Current Period Change</i>
Assets					
Cash & Cash Equivalents	453,456	62,540	(390,916)	192,282	(129,742)
Accounts Receivable	1,887,795	1,635,254	(252,541)	1,601,851	33,403
Due from Related Parties	0	0	0	0	0
Notes Receivable	0	0	0	0	0
Pre-Paid Expenses	29,830	21,671	(8,159)	25,098	(3,427)
Investments - CD's	229,390	230,084	694	229,858	226
Long-Term Assets	35,848	47,428	11,580	35,848	11,580
Total Assets	<u>2,636,319</u>	<u>1,996,977</u>	<u>(639,342)</u>	<u>2,084,937</u>	<u>(87,960)</u>
Liabilities					
Contracts & Vendors Payable	1,179,302	647,715	(531,587)	691,161	(43,446)
Payroll, Taxes, & Benefits Payable	275,002	302,015	27,013	286,433	15,582
Paid Leave Payable	105,968	107,657	1,689	105,740	1,917
Deferred Revenues	3,981	3,981	0	3,981	0
Other Short-Term Payables	15,172	32,558	17,386	17,344	15,214
Total Liabilities	<u>1,579,425</u>	<u>1,093,926</u>	<u>(485,499)</u>	<u>1,104,659</u>	<u>(10,733)</u>
Net Assets without donor restrictions	<u>1,056,893</u>	<u>903,051</u>	<u>(153,842)</u>	<u>980,279</u>	<u>(77,228)</u>
Total Net Assets	<u>1,056,893</u>	<u>903,051</u>	<u>(153,842)</u>	<u>980,279</u>	<u>(77,228)</u>
Total Liabilities and Net Assets	<u>2,636,318</u>	<u>1,996,977</u>	<u>(639,341)</u>	<u>2,084,938</u>	<u>(87,961)</u>

Pacific Mountain Workforce Development Council
STATEMENT OF CASH FLOWS
September 30, 2019

	<u>Current Period</u>	<u>Current Year</u>
Cash Flows from Operating Activities		
Receipts from Grants	814,508.86	2,733,081.31
Receipts from Contributors/Events	2,000.00	12,000.00
Depreciation (Net)	0.00	0.00
Payments to Suppliers	(149,357.89)	(738,520.23)
Payments to Employees	(313,061.89)	(938,902.54)
Payments to Program/Participant Activities	(468,747.83)	(1,443,491.32)
Total Cash Flows from Operating Activities	<u>(114,658.75)</u>	<u>(375,832.78)</u>
Cash Flows from Investing Activities		
Purchases of Equipment/Assets	(15,083.15)	(15,083.15)
Proceeds from Sale of Current Assets	0.00	0.00
Interest and Dividends	226.71	694.53
Purchases or Redemptions of Investments	(226.71)	(694.53)
Total Cash Flows from Investing Activities	<u>(15,083.15)</u>	<u>(15,083.15)</u>
Beginning Cash & Cash Equivalents	<u>192,282.06</u>	<u>453,456.09</u>
Ending Cash & Cash Equivalents	<u>62,540.16</u>	<u>62,540.16</u>

Pacific Mountain Workforce Development Council

NOTES TO FINANCIAL STATEMENTS

Program Year July 1, 2019 through June 30, 2020

For month ending December 31, 2019

These notes pertain to the Statement of Activities, Statement of Financial Position and Statement Cash Flows attached.

- 1) The Statement of Activities provides a summary of expenses compared to revenue earned for the period, reported on an accrual basis (pgs 2-3). This is then compared with current period budgets and year to date budgets. More emphasis will be placed on year to date spending rather than on a monthly basis because timing may be off slightly from month to month from last year. The budgeted numbers reflect

AREAS OF NOTE:

- a) WIOA Formula contractor spending is at expected levels through the second quarter.
- b) The new Incumbent Worker Training called Employee Development Program is underway and is on track to spend out by program year end.
- c) Career Connect WA contracts are all underway and are on track for projected spending. We received a no cost extension through December 2019. We will be finalizing this contract by the end of February.
- d) The efforts at JBLM will continue with reduced staffing using Rapid Response, Adult, and Boeing funding.
- e) Business Services spending is on target. The contract for services at JBLM has been extended for the TC Chamber.
- f) Pierce County Career Days is continuing through PY19. Revenues are on target.
- g) High Impact Community Grants have all been awarded and activity started in February and March 2019 and continued through September. The new contracts are being developed and will ensue in March 2020.
- h) In the Administration budget the Temp support is over budget for the year due to Fiscal and IT temps needed to cover staff absences.
- i) Subscription dues are over for the year due to timing of the annual subscriptions.
- j) Bank Fees have not been charged by the bank since last May. The bank reinitiated the fees in October 2019.
- k) Transition/AJC Activities overspent due to additional funds added to contract for the Worksource Certification.
- l) Expenditures for the One Stop Operator contract began in October 2019.

- 2) Page 5 represents a summary of spending levels by grant compared to total budgeted amounts available. This is further sectioned according to source of funds. Grant expenditures will be watched to make sure they are meeting expected spending goals and requirements.
- 3) The Statement of Financial Position represents the organizations net assets, comparing current assets and liabilities. We currently have net assets of \$703,041. Net assets have decreased by \$200,010 since last quarter due to timing of payments on our payment point programs.
- 4) The Statement of Cash Flows represents the cash received and used during the time period. This reflects we have sufficient cash on hand to handle our daily operating transactions. Our cash balances are higher due to better timing of drawdowns and shorter delays on reimbursements from some grants. Purchases of equipment reflects the new glass wall for the Mike Kennedy conference room in the admin office. There is a 2 day turnaround time for cash requests to the State for our WIOA Formula fund reimbursements. Cash requests for the WorkFirst grant take one to two weeks, while some of our smaller grants are only reimbursed on a monthly basis. We keep enough unrestricted funds available for use to cushion gaps in reimbursement times.

Pacific Mountain Workforce Development Council
STATEMENT OF ACTIVITIES
PY19 Budget to Actual Report

<i>For month end December 2019</i>	Current Year Actual	Current Year Budget	Variance	Total Budget	Balance Remaining	% Spent	Target %
REVENUES							
Grant & Contracts	4,668,903.27	6,411,523.25	1,742,619.98	13,827,994.63	9,159,091.36	34%	46%
Other	-	-	-	-	-	0%	0%
Total Revenues	4,668,903.27	6,411,523.25	1,742,619.98	13,827,994.63	9,159,091.36	34%	46%
EXPENSES							
Program Services							
Direct Participant Services	3,760,846.64	4,729,188.60	968,341.96	9,185,424.17	5,424,577.53	41%	51%
Business Services & Solutions	229,525.14	255,465.90	25,940.76	472,716.49	243,191.35	49%	54%
Special Impact Projects	169,439.19	214,732.52	45,293.33	399,465.00	230,025.81	42%	54%
Misc Contracts & Projects	46,452.61	60,604.02	14,151.41	76,208.02	29,755.41	61%	80%
Subtotal	4,206,263.58	5,259,991.04	1,053,727.46	10,133,813.68	5,927,550.10	42%	52%
Administrative Services							
Admin Office Operations	842,099.30	1,061,801.45	219,702.15	2,180,458.08	1,338,358.78	39%	49%
Transition Activities	38,210.83	25,500.76	(12,710.07)	25,500.76	(12,710.07)	150%	100%
One Stop Operator	24,450.50	64,230.00	39,779.50	128,459.98	104,009.48	19%	50%
Subtotal	904,760.63	1,151,532.21	246,771.58	2,334,418.82	1,429,658.19	39%	49%
TOTAL EXPENSES	5,111,024.21	6,411,523.25	1,300,499.04	12,468,232.50	7,357,208.29	41%	51%
Change in Net Assets	(442,120.94)	-	442,120.94	1,359,762.13			

<i>Beginning Net Assets</i>	<i>1,056,893</i>
<i>Plus current Net Assets</i>	<i>(442,121)</i>
<i>Change in special funds</i>	<i>(68,669)</i>
<i>Ending Net Assets W/O Donor Restrictions</i>	<i>546,103</i>

Pacific Mountain Workforce Development Council

STATEMENT OF ACTIVITIES

Expense Detail

PY19 Budget to Actual Report

<i>For month end December 2019</i>	Current Period Actual	Current Period Budget	Variance	Current Year Actual	Current Year Budget	Variance	Total Budget	Balance Remaining	% Spent	Target %
REVENUES										
Grant & Contracts	498,300.08	1,020,290.59	521,990.51	4,668,903.27	6,411,523.25	1,742,619.98	13,827,994.63	9,159,091.36	34%	46%
Other	-	-	-	-	-	-	-	-	0%	0%
Total Revenues	498,300.08	1,020,290.59	521,990.51	4,668,903.27	6,411,523.25	1,742,619.98	13,827,994.63	9,159,091.36	34%	46%
EXPENSES										
PROGRAM SERVICES										
Direct Participant Services										
Adult Contracted Programs (Career Path Services-CPS)	82,642.93	72,498.04	(10,144.89)	502,879.64	434,988.24	(67,891.40)	869,976.48	367,096.84	58%	50%
Dislocated Worker Contracted Programs (CPS)	65,653.82	71,126.25	5,472.43	449,309.73	426,757.50	(22,552.23)	853,515.00	404,205.27	53%	50%
Youth Contracted Programs (ResCare)	84,084.42	76,490.28	(7,594.14)	436,148.71	458,941.68	22,792.97	917,883.30	481,734.59	48%	50%
Incumbent Worker Training Business Grants	-	12,500.00	12,500.00	11,237.29	75,000.00	63,762.71	150,000.00	138,762.71	7%	50%
Grays Harbor Foundation (CPS)	-	-	-	-	110.00	110.00	110.00	110.00	0%	100%
Rapid Response Increased Employment (CPS)	10,127.14	-	(10,127.14)	55,127.14	45,000.00	(10,127.14)	45,000.00	(10,127.14)	123%	100%
Career Connect WA (CPS, ResCare, ESD113, AJAC)	44,452.48	53,990.84	9,538.36	247,715.81	323,945.00	76,229.19	323,945.00	76,229.19	76%	100%
Choice Regional Health	-	70,214.78	70,214.78	357,343.25	421,288.68	63,945.43	842,577.36	485,234.11	42%	50%
DVR-Morningside & Arc of Grays Harbor	-	-	-	210,322.50	260,128.00	49,805.50	676,358.00	466,035.50	31%	38%
In House Programs										
WorkFirst	68,837.33	89,023.27	20,185.94	478,380.25	534,139.60	55,759.35	1,068,279.20	589,898.95	45%	50%
PREP	10,835.91	10,000.00	(835.91)	48,413.37	60,000.00	11,586.63	60,000.00	11,586.63	81%	100%
JBLM	22,502.28	62,736.30	40,234.02	139,107.45	376,417.81	237,310.36	752,835.62	613,728.17	18%	50%
OURR	80,007.68	132,667.27	52,659.59	431,194.11	796,003.61	364,809.50	1,592,007.21	1,160,813.10	27%	50%
JRA-MyJob	71,135.63	81,250.00	10,114.37	349,767.20	487,500.00	137,732.80	975,000.00	625,232.80	36%	50%
Systems Navigation	5,144.61	4,828.08	(316.53)	43,900.19	28,968.48	(14,931.71)	57,937.00	14,036.81	76%	50%
Subtotal Direct Participant Services	545,424.23	737,325.11	191,900.88	3,760,846.64	4,729,188.60	968,341.96	9,185,424.17	5,424,577.53	41%	51%
Business Services										
B2B-(Thurston County Chamber)	31,481.73	34,934.58	3,452.85	187,119.01	209,607.48	22,488.47	419,215.00	232,095.99	45%	50%
B2B-C2C (TCC)	5,795.14	7,643.07	1,847.93	42,406.13	45,858.42	3,452.29	53,501.49	11,095.36	79%	86%
Subtotal Business Services	37,276.87	42,577.65	5,300.78	229,525.14	255,465.90	25,940.76	472,716.49	243,191.35	49%	54%
Special Impact Projects										
WBL/Uplift! Coordination	19,950.86	14,705.42	(5,245.44)	110,417.08	88,232.52	(22,184.56)	176,465.00	66,047.92	63%	50%
AmeriCorps	229.14	6,083.33	5,854.19	6,779.07	36,500.00	29,720.93	73,000.00	66,220.93	9%	50%
Pierce County Career Days	-	-	-	18,810.73	30,000.00	11,189.27	30,000.00	11,189.27	63%	100%
High Impact Community Projects	9,762.44	7,083.33	(2,679.11)	33,432.31	42,499.98	9,067.67	85,000.00	51,567.69	39%	50%
Enhanced CTE Connections	-	1,250.00	1,250.00	-	7,500.00	7,500.00	15,000.00	15,000.00	0%	50%
Open Lab	-	1,666.67	1,666.67	-	10,000.02	10,000.02	20,000.00	20,000.00	0%	50%
Subtotal Special Impact Projects	29,942.44	30,788.75	846.31	169,439.19	214,732.52	45,293.33	399,465.00	230,025.81	42%	54%
Misc Contracts/Projects										
Outreach & Communications	-	1,350.67	1,350.67	124.60	8,104.02	7,979.42	16,208.02	16,083.42	1%	50%
Industry Cluster Study	4,180.00	7,500.00	3,320.00	43,328.01	45,000.00	1,671.99	45,000.00	1,671.99	96%	100%
EDC Support	-	1,250.00	1,250.00	3,000.00	7,500.00	4,500.00	15,000.00	12,000.00	20%	50%
Subtotal Misc Contracts/Projects	4,180.00	10,100.67	5,920.67	46,452.61	60,604.02	14,151.41	76,208.02	29,755.41	61%	80%
SUBTOTAL PROGRAM SERVICES	616,823.54	820,792.18	203,968.64	4,206,263.58	5,259,991.04	1,053,727.46	10,133,813.68	5,927,550.10	42%	52%
ADMINISTRATIVE SERVICES										
Administrative Office Operations										
Salaries & Benefits										

Pacific Mountain Workforce Development Council

STATEMENT OF ACTIVITIES

Expense Detail

PY19 Budget to Actual Report

For month end December 2019	Current Period	Current Period	Variance	Current Year	Current Year	Variance	Total Budget	Balance	% Spent	Target %
	Actual	Budget		Actual	Budget		Remaining			
Salaries	81,290.14	101,391.87	20,101.73	477,208.46	579,473.50	102,265.04	1,187,824.70	710,616.24	40%	49%
Benefits	32,725.86	40,181.47	7,455.61	189,027.14	235,387.45	46,360.31	500,323.38	311,296.24	38%	47%
Total Salaries & Benefits	114,016.00	141,573.33	27,557.33	666,235.60	814,860.95	148,625.35	1,688,148.07	1,021,912.47	39%	48%
Travel & Training Expenses										
Mileage	-	500.00	500.00	1,201.37	3,000.00	1,798.63	6,000.00	4,798.63	20%	50%
Travel	-	1,316.67	1,316.67	4,058.78	7,900.00	3,841.22	15,800.00	11,741.22	26%	50%
Conf/Conv/Mtgs/Reg	43.42	962.50	919.08	3,979.33	10,275.00	6,295.67	16,050.00	12,070.67	25%	64%
Gasoline for PMWDC Vehicles	52.70	83.33	30.63	212.88	500.00	287.12	1,000.00	787.12	21%	50%
Board Travel	-	3,041.67	3,041.67	1,607.08	7,450.00	5,842.92	12,200.00	10,592.92	13%	61%
Board Supplies & Support	-	2,075.00	2,075.00	850.30	2,450.00	1,599.70	10,400.00	9,549.70	8%	24%
Staff develop/Training	189.00	1,000.00	811.00	1,896.16	6,000.00	4,103.84	12,000.00	10,103.84	16%	50%
Total Staff Expenses	285.12	8,979.17	8,694.05	13,805.90	37,575.00	23,769.10	73,450.00	59,644.10	19%	51%
Professional Services										
Accounting & Auditing	2,152.15	10,000.00	7,847.85	24,474.45	10,000.00	(14,474.45)	45,000.00	20,525.55	54%	22%
Legal Fees	-	300.00	300.00	270.00	1,800.00	1,530.00	3,600.00	3,330.00	8%	50%
Professional Services/Consult	3,853.92	5,050.00	1,196.08	17,700.92	30,300.00	12,599.08	60,600.00	42,899.08	29%	50%
Temp & Interim Contracts	850.29	833.33	(16.96)	10,015.87	5,000.00	(5,015.87)	10,000.00	(15.87)	100%	50%
Licenses	901.40	2,630.00	1,728.60	20,059.23	15,780.00	(4,279.23)	31,560.00	11,500.77	64%	50%
Total Professional Services	7,757.76	18,813.33	11,055.57	72,520.47	62,880.00	(9,640.47)	150,760.00	78,239.53	48%	42%
Facilities										
Rent	3,801.89	7,440.08	3,638.19	24,418.37	44,640.50	20,222.13	89,281.00	64,862.63	27%	50%
Utilities	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!
Total Facilities	3,801.89	7,440.08	3,638.19	24,418.37	44,640.50	20,222.13	89,281.00	64,862.63	27%	50%
Supplies & Communications										
Supplies	1,875.36	3,750.00	1,874.64	10,217.31	22,500.00	12,282.69	45,000.00	34,782.69	23%	50%
Telephone & telecomm	581.95	1,266.67	684.72	4,573.84	7,600.00	3,026.16	15,200.00	10,626.16	30%	50%
Postage & Shipping	-	62.50	62.50	250.00	375.00	125.00	750.00	500.00	33%	50%
Mailing Services	257.16	41.67	(215.49)	257.16	250.00	(7.16)	500.00	242.84	51%	50%
Printing & copying	414.09	375.00	(39.09)	1,462.30	2,250.00	787.70	4,500.00	3,037.70	32%	50%
Books/Subscriptions/Ref	22.08	308.33	286.25	3,484.33	2,650.00	(834.33)	4,500.00	1,015.67	77%	59%
Total Communications	3,150.64	5,804.17	2,653.53	20,244.94	35,625.00	15,380.06	70,450.00	50,205.06	29%	51%
Equipment/Maintenance/Software/Rental										
IT Supplies/Minor Equipment/Tech Equip	993.15	208.33	(784.82)	11,649.95	17,250.00	5,600.05	20,000.00	8,350.05	58%	86%
Equipment Rental & maint	69.09	135.00	65.91	443.99	810.00	366.01	1,620.00	1,176.01	27%	50%
Auto Repair & Maintenance	81.91	166.67	84.76	377.50	1,000.00	622.50	2,000.00	1,622.50	19%	50%
Auto Lease	264.26	520.00	255.74	1,392.04	2,550.00	1,157.96	5,670.00	4,277.96	25%	45%
Total Equipment/Small Tools	1,408.41	1,030.00	(378.41)	13,863.48	21,610.00	7,746.52	29,290.00	15,426.52	47%	74%
Depreciation										
Depreciation-Automobile	269.30	1,025.00	755.70	1,382.99	2,050.00	667.01	4,100.00	2,717.01	34%	50%
Deprec & amort - other	-	-	-	-	-	-	-	-	-	-
Total Depreciation	269.30	1,025.00	755.70	1,382.99	2,050.00	667.01	4,100.00	2,717.01	34%	50%
Other										
Interest-general/Bank Fees	487.06	458.33	(28.73)	1,486.43	2,750.00	1,263.57	5,500.00	4,013.57	27%	50%
Insurance-Gen Liability	819.17	1,666.67	847.50	5,261.31	10,000.00	4,738.69	20,000.00	14,738.69	26%	50%
Membership Dues	-	170.00	170.00	10,909.30	14,560.00	3,650.70	16,479.00	5,569.70	66%	88%
Notifications	99.98	291.67	191.69	1,004.66	1,750.00	745.34	3,500.00	2,495.34	29%	50%

Pacific Mountain Workforce Development Council

STATEMENT OF ACTIVITIES

Expense Detail

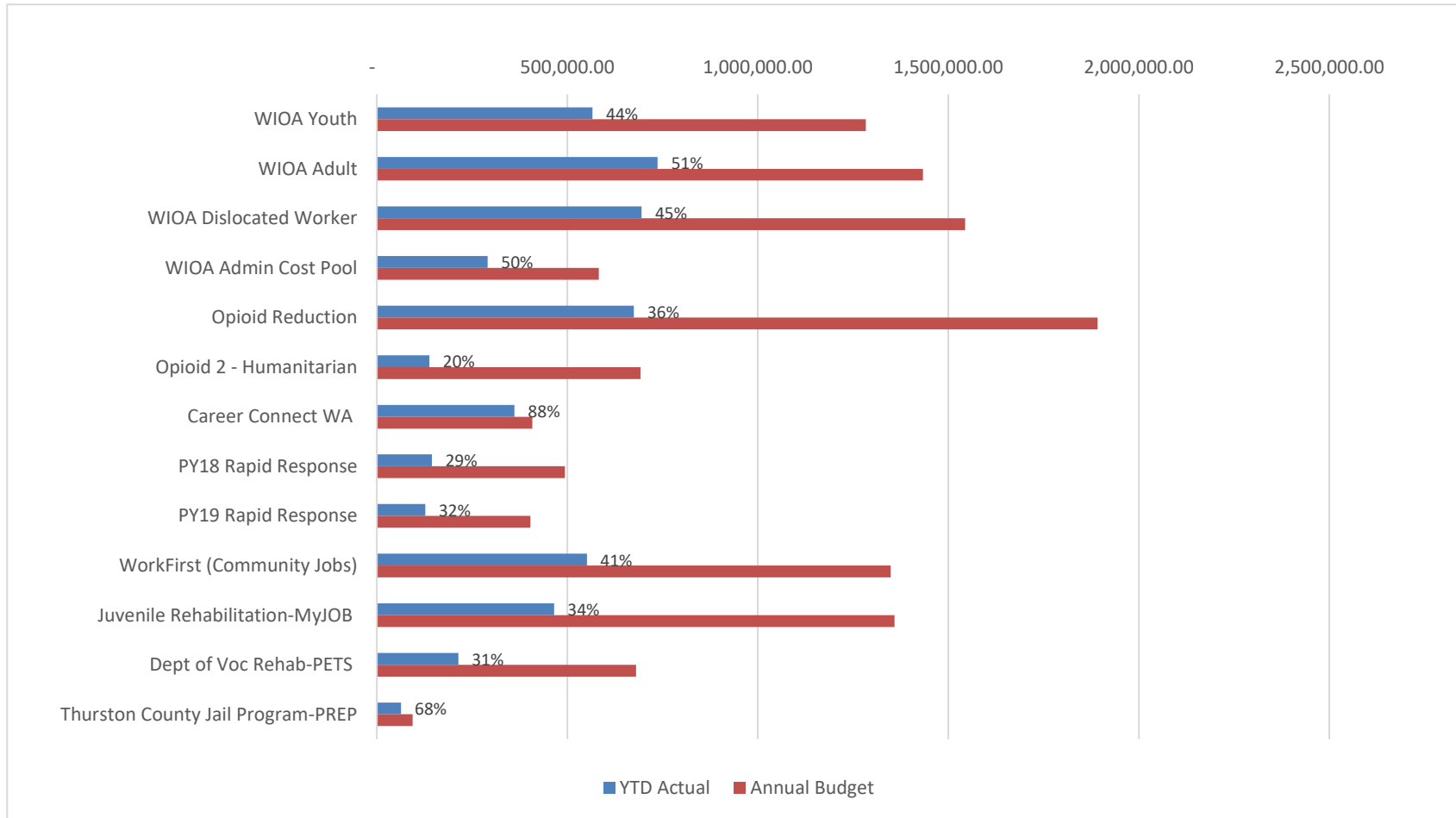
PY19 Budget to Actual Report

<i>For month end December 2019</i>	Current Period Actual	Current Period Budget	Variance	Current Year Actual	Current Year Budget	Variance	Total Budget	Balance Remaining	% Spent	Target %
Other Expenses	6.63	166.67	160.04	2,026.37	3,000.00	973.63	4,000.00	1,973.63	51%	75%
Community Outreach/Ed	2,500.00	2,500.00	-	14,000.00	15,000.00	1,000.00	30,000.00	16,000.00	47%	50%
Contractor Support/In Kind	-	-	-	-	-	-	-	-	-	-
Transfer to Unrestricted	(550.68)	(1,125.00)	(574.32)	(5,060.52)	(4,500.00)	560.52	(4,500.00)	560.52	112%	100%
Total Other	3,362.16	4,128.33	766.17	29,627.55	42,560.00	12,932.45	74,979.00	45,351.45	40%	57%
Subtotal Admin Office Operating Budget	134,051.28	188,793.42	54,742.14	842,099.30	1,061,801.45	219,702.15	2,180,458.08	1,338,358.78	39%	49%
Transition & AJC Activities	-	-	-	38,210.83	25,500.76	(12,710.07)	25,500.76	(12,710.07)	150%	100%
One Stop Operator	14,046.04	10,705.00	(3,341.04)	24,450.50	64,230.00	39,779.50	128,459.98	104,009.48	19%	50%
SUBTOTAL ADMINISTRATIVE SERVICES	148,097.32	199,498.41	51,401.09	904,760.63	1,151,532.21	246,771.58	2,334,418.82	1,429,658.19	39%	49%
TOTAL EXPENSES	764,920.86	1,020,290.59	255,369.73	5,111,024.21	6,411,523.25	1,300,499.04	12,468,232.50	7,357,208.29	41%	51%
Change in Net Assets	(266,620.78)	-	266,620.78	(442,120.94)	-	442,120.94	1,359,762.13			
<i>Beginning Net Assets</i>	<i>801,621</i>			<i>1,056,893</i>						
<i>Plus current Net Assets</i>	<i>(266,621)</i>			<i>(442,121)</i>						
<i>Change in special funds</i>	<i>11,103</i>			<i>(68,669)</i>						
<i>Ending Net Assets Without Donor Restrictions</i>	<i>546,103</i>			<i>546,103</i>						

Pacific Mountain Workforce Development Council

Grant Balance by Program PY19 Budget to Actual Report

Through December 31, 2019



Pacific Mountain Workforce Development Council
STATEMENT OF FINANCIAL POSITION *(Balance Sheet)*
December 31, 2019

	Beginning Year Balance	Current Period Balance	<i>Current Year Change</i>	Beginning Period Balance	<i>Current Period Change</i>
Assets					
Cash & Cash Equivalents	453,456	517,181	63,725	789,710	(272,529)
Accounts Receivable	1,887,795	1,134,503	(753,292)	1,298,883	(164,380)
Due from Related Parties	0	0	0	0	0
Notes Receivable	0	2,803	2,803	2,137	666
Pre-Paid Expenses	29,830	24,136	(5,694)	26,543	(2,407)
Investments - CD's	229,390	230,781	1,391	230,546	235
Long-Term Assets	<u>35,848</u>	<u>45,325</u>	<u>9,477</u>	<u>47,304</u>	<u>(1,979)</u>
Total Assets	<u>2,636,319</u>	<u>1,954,729</u>	<u>(681,590)</u>	<u>2,395,123</u>	<u>(440,394)</u>
Liabilities					
Contracts & Vendors Payable	1,179,302	443,456	(735,846)	785,826	(342,370)
Payroll, Taxes, & Benefits Payable	275,002	317,330	42,328	311,801	5,529
Paid Leave Payable	105,968	119,083	13,115	117,146	1,937
Deferred Revenues	3,981	353,981	350,000	353,981	0
Other Short-Term Payables	<u>15,172</u>	<u>17,837</u>	<u>2,665</u>	<u>24,749</u>	<u>(6,912)</u>
Total Liabilities	<u>1,579,425</u>	<u>1,251,687</u>	<u>(327,738)</u>	<u>1,593,503</u>	<u>(341,816)</u>
Net Assets without donor restrictions	<u>1,056,893</u>	<u>703,041</u>	<u>(353,852)</u>	<u>801,621</u>	<u>(98,580)</u>
Total Net Assets	<u>1,056,893</u>	<u>703,041</u>	<u>(353,852)</u>	<u>801,621</u>	<u>(98,580)</u>
Total Liabilities and Net Assets	<u>2,636,318</u>	<u>1,954,728</u>	<u>(681,590)</u>	<u>2,395,124</u>	<u>(440,396)</u>

Pacific Mountain Workforce Development Council
STATEMENT OF CASH FLOWS

December 31, 2019

	<u>Current Period</u>	<u>Current Year</u>
Cash Flows from Operating Activities		
Receipts from Grants	662,679.73	5,736,856.79
Receipts from Contributors/Events	33,800.00	92,138.00
Depreciation (Net)	0.00	0.00
Payments to Suppliers	(389,673.14)	(1,181,702.41)
Payments to Employees	(339,390.48)	(1,953,619.39)
Payments to Program/Participant Activities	(239,945.17)	(2,614,989.03)
Total Cash Flows from Operating Activities	<u>(272,529.06)</u>	<u>78,683.96</u>
Cash Flows from Investing Activities		
Purchases of Equipment/Assets	0.00	(14,958.76)
Proceeds from Sale of Current Assets	0.00	1,391.16
Interest and Dividends	234.97	(1,391.16)
Purchases or Redemptions of Investments	(234.97)	<u>0.00</u>
Total Cash Flows from Investing Activities	<u>0.00</u>	<u>(14,958.76)</u>
Beginning Cash & Cash Equivalents	<u>789,710.35</u>	<u>453,456.09</u>
Ending Cash & Cash Equivalents	<u>517,181.29</u>	<u>517,181.29</u>



January 2, 2020

Due to personnel changes, Columbia Bank signature cards for Acct ending 8396, 0137 & 0376 requires updating. Abigail Blue our new Senior Associate Director needs to be added to both accounts. Jacquelin Earley, new Board Chair had been approved with the June 27, 2019 board meeting and will be added to account ending 8396. Duane Evans and Sean Murphy will be removed from all PacMtn checking accounts.

Current Columbia Bank signers

Acct ending 8396- Restricted Funds

Cheryl Fambles
Duane Evans
Corinne Daffern
Sean Murphy
Jage Curl

Add to Acct ending 8396

Abigail Blue
Jacquelin Earley

Delete to Acct ending 8396

Sean Murphy
Duane Evans

Acct ending 0137- Tumwater

Cheryl Fambles
Corinne Daffern
Kimberly Baker
Marc Hannon
Jage Curl

Add to Acct ending 0137

Abigail Blue

Delete to Acct ending 0137

Marc Hannon - moved to a different facility

Acct ending 0376 - C2C

Cheryl Fambles

Corinne Daffern

Marc Hannon

Sean Murphy

Delete to Acct ending 0137

Sean Murphy

After January 10, 2020 Executive Finance Committee Meeting

Acct ending 8396- Restricted Funds

Cheryl Fambles

Corinne Daffern

Jage Curl

Abigail Blue

Jacquelin Earley

Acct ending 0137- Tumwater

Cheryl Fambles

Corinne Daffern

Kimberly Baker

Abigail Blue

Jage Curl

Acct ending 0376 - C2C

Cheryl Fambles

Corinne Daffern

Marc Hannon

Date Established: 01/01/2011
Date Last Revised: 03/01/2017
Date posted to Website: 03/28/2017
Status: Final
Supersedes: Policy #107

Purpose

To identify the record retention and public disclosure requirements and responsibilities of staff, volunteers, board members, and contractors for maintaining and documenting the storage and destruction of the organization's documents and records.

Policy

Records Retention

As the Administrative Entity and Fiscal Agent for the Pacific Mountain Workforce Area, PacMtn and its subrecipients of WIOA funds shall abide by the Code of Federal Regulations (CFR), WIOA Title I, Office of Management and Budget (OMB) Circulars, state regulations in laws and rules (Washington Administrative Code and Revised Code of Washington), Office of Financial Management and Employment Security Department for the management and retention of records. Records pertaining to all fiscal and program activities funded under WIOA should be kept at a minimum of three (3) years.

Records pertaining to other awards, grants or general program files will be retained for a period of six (6) years following the date of final payment.

Paper records are stored at an offsite location and are maintained by a third party to securely store, file, track, and destroy records on a prescribed records retention schedule provided by the Washington State Archives. PacMtn records all file transfers and logs contents of each file box that is sent for retention and archiving. The vendor maintaining the records sends notifications when files are due for destruction. An authorized PacMtn representative must approve of all file disposition prior to processing by signing an authorization form. Once received the vendor processes according to instruction. Files are destroyed through an on-site shredding service with certification of destruction maintained.

Public Access

The public may request access to records pertinent to a federal award, except for protected personally identifiable information (PII) or when the Federal awarding agency can demonstrate that

such records will be kept confidential and would have been exempted from disclosure pursuant to the Freedom of Information Act.

Personal records of WIOA registrants will be private and confidential, and will not be disclosed to the public. Personal information may be made available to WorkSource partners or service providers on a selective basis consistent with the registrant's signed "Release of Information" form.

Guidelines

WIOA Records Retention

- a. Retain all records pertinent to the grant, grant agreements, interagency agreements, contracts or any other award, including financial, statistical, property, applicant or registrant records, and supporting documentation, for a period of at least three (3) years after submittal of the final expenditure report (closeout) for that funding period to the awarding agency.
- b. Retain all records of non-expendable property for a period of at least three (3) years after final disposition of property.
- c. Retain all records pertinent to applicants, registrants, eligible applicants/registrants, participants, terminees, employees, and applicants for employment for a period of not less than three years from the close of the applicant program year.
- d. Retain records regarding complaints and actions taken on the complaints for a period of not less than 3 years from the date of resolution of the complaint.
- e. After the files have been retained for the three years, refer to your organization's guidelines for destroying confidential information.
- f. Retain all records beyond the required three (3) years if any litigation or audit is begun or a claim is instituted involving the grant or agreement covered by the records. The records shall be retained for an additional three (3) years after the litigation, audit, or claim has been resolved.

In the event of the termination of the relationship between the state and a PacMtn fiscal agent or other WIOA subrecipients, the fiscal agent or subrecipients will be responsible for the maintenance and retention of their own records as well as the records of any subrecipients unable to maintain and retain its own records. The state, however, will be responsible for the maintenance and retention of the records of the fiscal agent or subrecipients unable to maintain and retain its own records or those of its subrecipients.

Copies of records made by microfilming, photocopying, or similar methods may be substituted for the original records if they are preserved with integrity and are admissible as evidence.

All records retained beyond the mandatory retention period are subject to audit and/or review.

Limitation of Public Access to Records

Personal records of WIOA registrants will be private and confidential, and will not be disclosed to the public. Personal information may be made available to WorkSource partners or service providers on a selective basis consistent with the registrant's signed "Release of Information" form. In

addition, this information may be made available to persons or entities having responsibilities under WIOA including representatives of:

- a. The Department of Labor
- b. The Governor
- c. WIOA Grant Recipients
- d. Local Area Subrecipients
- e. Appropriate governmental authorities involved in the administration of WIOA to the extent necessary for its proper administration

The conditions under which information may be released or withheld are shown below:

- a. WIOA registrants will have access to all information concerning themselves as individuals unless the records or information are exempted from disclosure.

The names of PacMtn staff and subrecipient’s staff in positions funded by WIOA, in part or in whole, will be a matter of public record. Other information pertaining to these recipient or subrecipients employees will be made available to the public in the same manner and to the same extent as such information is made available on staff in positions not funded by WIOA. Public agencies responsible for financial and/or program activities under WIOA will have public records systems in accordance with RCW 42.56.040. Nongovernmental agencies with such responsibilities will have public records systems which comply with the spirit and intent of RCW 42.56.040.

Duplicating fees may be imposed to cover the cost of producing copies for public requests for documents up to the amount necessary to cover the fee per page that PacMtn incurs.

References

2 CFR 200.333-337	RCW 40.14	
29 CFR 37.37	RCW 42.56	
29 CFR 97.42	ESD Policy 5403	
WAC 44-14-03005		

DATE APPROVED: March 10, 2017

Direct Inquiries to:
Pacific Mountain Workforce Development Council
1570 Irving Street SW Tumwater, WA 98512
Telephone: (360) 704-3568
Email: Info@pacmtn.org

PacMtn is an equal opportunity employer and provider of employment and training services. Auxiliary aids and services are available upon request to persons of disability. WA Relay Services 711

Date Established:
Date Last Revised:
Status: Draft
Supersedes:

Purpose

This policy is designed to assist employees understand and follow PacMtn's expense reimbursement process.

Policy

Overview

It is the policy of the Pacific Mountain Workforce Development Council (PacMtn) to pay for travel and incidental expenses, including meals, incurred by the PacMtn Board of Directors and/or staff when conducting the business of PacMtn, provided that those expenses have not been purchased on the company credit card or reimbursed by another entity. Travelers seeking reimbursement should incur the lowest reasonable travel expenses and exercise care to avoid impropriety or the appearance of impropriety. If a circumstance arises that is not specifically covered in this travel policy, then the most conservative course of action should be taken.

TRAVEL EXPENSE REIMBURSEMENTS

Business Travel Authorization and Responsibility

PacMtn staff travel overnight and outside of the WDA must be preauthorized. The PacMtn Travel Authorization Request Form should be completed and approved by the Supervisor prior to the travel. Supervisors should verify that the travel is reasonable, necessary and within the budget before authorizing.

Routine travel within the WDA and day trips outside of the WDA do not need preauthorization. Authorized PacMtn staff should utilize fleet vehicles when possible to minimize cost. Within 30 days of completion of the travel, the traveler must submit a Travel Reimbursement form along with supporting documentation to obtain reimbursement of expenses. The Travel Reimbursement form must be signed by the direct supervisor or CEO. In the case of the CEO's business travel, the authorization must be signed by the Board Chair or designee.

PacMtn uses the rates for standard CONUS rate and NSA rates, as published annually by the U. S. General Services Administration, to determine the reimbursement rate for meals/incidental

expenses within the Continental United States. The rates provided based on each mealtime should be used in calculating total per diem. PacMtn does not utilize the First Day/Last Day rates. The departure time and return time will determine the corresponding meal rates. Any member and/or staff will receive the incidental rate for each travel day.

Compensation for Nonexempt Employees for Travel Time follows Federal Labor Standards Act (FLSA)

Home to Work Travel: An employee who travels from home before the regular workday and returns to his/her home at the end of the workday is engaged in ordinary home to work travel, which is not work time.

Home to Work on a Special One-Day Assignment in Another City: An employee who regularly works at a fixed location in one city is given a special one-day assignment in another city and returns home the same day. The time spent in traveling to and returning from the other city is work time, except that the employer may deduct (not count) time the employee would normally spend commuting to the regular work site. Example: A Tumwater employee that normally spends ½ hour traveling from his/her home to his/her work site that begins at 8:00am is required to attend a meeting in Seattle that begins at 8:00 am. He/She spends three hours traveling from his/her home to Seattle. Thus, the employee is entitled to 2 ½ hours (3 hours less ½ hour normal home to work time) pay for the trip to Seattle. The return trip should be treated in the same manner.

Travel That is All in the Day's Work: Time spent by an employee in travel as part of his/her principal activity, such as travel from job site to job site during the workday, is work time and must be counted as hours worked.

Travel Away from Home Community: Travel that keeps an employee away from home overnight is considered as travel away from home. It is clearly work time when it cuts across the employee's workday. The time is not only hours worked on regular working days during normal working hours but also during corresponding hours on nonworking days. As an enforcement policy the Wage and Hour does not consider as hours worked that time spent in travel away from home outside of regular working hours as a passenger on an airplane, train, boat, bus, or automobile.

Example – An employee who is regularly scheduled to work from 9 am to 6 pm is required to leave on a Sunday at 3pm to travel to an assignment in another state. The employee, who travels via airplane, arrives at the assigned location at 8pm. In this situation the employee is entitled to pay for 3 hours (3pm to 6pm) since it cuts across his/her normal workday, but no compensation is required for traveling between 6pm and 8pm. If the employee completes his/her assignment at 6pm on Friday and travels home that evening none of the travel time would be considered as hours worked. Conversely, if the employee traveled home on Saturday between 9am and 6pm the entire travel time would be hours worked.

Driving Time – Time spent driving a vehicle (either owned by the employee, the driver or a third party) at the direction of the employer transporting supplies, tools, equipment or other employees is generally considered hours worked and must be paid for. If employers are using nonexempt employees to perform the driving, they may establish a different rate for driving from the employee's normal rate of pay. For example, if you have an equipment operator who normally is paid \$20.00 per hour you could establish a driving rate of \$13.50 per hour and thus reduce the cost for the driving time. The driving rate must be at least the minimum wage. However, if you do so you will need to remember that both driving time and other time must be counted when determining overtime hours and overtime will need to be computed on the weighted average rate.

Riding Time - Time spent by an employee in travel, as part of his/her principal activity, such as travel from job site to job site during the workday, must be counted as hours worked. Where an employee is required to report at a meeting place to receive instructions or to perform other work there, or to pick up and to carry tools, the travel from the designated place to the work place is part of the day's work, and must be counted as hours worked regardless of contract, custom, or practice. If an employee normally finishes his/her work on the premises at 5 p.m. and is sent to another job, which he/she finishes at 8 p.m. and is required to return to his/her employer's premises arriving at 9 p.m., all the time is working time. However, if the employee goes home instead of returning to his/her employer's premises, the travel after 8 p.m. is home-to-work travel and is not hours worked.

The operative issue regarding riding time is whether the employee is required to report to a meeting place and whether the employee performs any work (i.e. receiving work instructions, loading or fueling vehicles etc.) prior to riding to the job site. If the employer tells the employees that they may come to the meeting place and ride a company provided vehicle to the job site and the employee performs no work prior to arrival at the job site, then such riding time is not hours worked. Conversely, if the employee is required to come to the company facility or performs any work while at the meeting place then the riding time becomes hours worked that must be paid for. In my experience when employees report to a company facility there is the temptation for managers to ask one of the employees to assist with loading a vehicle, fueling the vehicle or some other activity, which begins the employee's workday and thus makes the riding time compensable. Therefore, employers should be very careful that the supervisors do not allow these employees to perform any work prior to riding to the job site. Further, they must ensure that the employee performs no work (such as unloading vehicles) when he returns to the facility at the end of his/her workday in order for the return riding time to not be compensable. Recently, an employer told me that in an effort to prevent the employees performing work before riding to a job site he/she would not allow the employees to enter their storage yard but had the supervisor pick them employees up as he/she began the trip to the job site. In the afternoon the employees were dropped off outside of the yard so they would not be performing any work that could make the travel time compensable.

Volunteer activities: Team-building opportunities must be paid if the activity is deemed mandatory for non-exempt employees. But if an employee volunteers at a company event (and is not REQUIRED to volunteer), the time isn't compensable.

Attendance at social events: Employers who host happy hours or networking events must pay non-exempt workers for attending, if their presence is required. If the event is optional, employees aren't entitled to pay, even if they attend.

Training and seminars: Attendance at such events is considered working time, unless all the following conditions are met, according to the FLSA:

Attendance is outside of the employee's regular working hours

Attendance is voluntary

The course, lecture or meeting isn't directly related to the employee's job

The employee does not perform any productive work during such attendance

Travel hours are not reimbursable for training and seminars when attendance is voluntary.

Personal funds

PacMtn members and/or staff should review reimbursement guidelines before spending personal funds for business travel to determine if such expenses are reimbursable. See the Procedures section for details. PacMtn reserves the right to deny reimbursement of travel-related expenses for failure to comply with policies and procedures.

Expenses paid for using personal funds to facilitate travel arrangements will not be reimbursed until after the trip occurs and proper documentation is submitted to the Fiscal Department.

Vacation concurrently with business travel

In such cases by which vacation time is added to a business trip, any cost variance in airfare, car rental or lodging must be clearly identified on the preauthorized Travel Authorization Request form. PacMtn will not prepay any personal expenses with the intention of being paid back later, nor will any personal expenses be reimbursed. The expenses will be reimbursed based on the per diem rates published by the U.S General Services Administration for the preauthorized business travel time period.

Exceptions

Occasionally it may be necessary for travelers to request exceptions to this travel policy. Requests for exceptions to the policy must be made in writing and approved by the CEO or by the Director of Finance & Administrative Services. Exceptions related to the CEO's expenses must be submitted to the Board Chair or designee for approval. PacMtn will make every effort to review and approve any exceptions expeditiously.

Procedures

OTHER EXPENSE REIMBURSEMENTS

Permissible prepaid travel expenses

Before the preauthorized travel, PacMtn may issue prepayments for airfare, lodging, rail transportation, rental vehicles, conference registration fees, and travel advances. Prepaid travel expenses will be on an actual expense basis, provided the cost does not exceed the reimbursement rate published by the U.S. General Services Administration for standard CONUS rate and NSA rates. Applicable procedures and methods of payments for these prepayments follow.

1. Airfare
 - a. Travelers are expected to obtain the lowest available airfare that reasonably meets business travel needs.
 - b. Travelers are encouraged to book flights at least 30 days in advance to avoid premium airfare pricing. First-class tickets are not permissible. A higher-priced coach ticket cannot be purchased for a subsequent upgrade in seating.
 - c. Airfare may be purchased using a PacMtn credit card provided there is a completed and signed Travel Authorization Request Form and Purchase Order.
2. Lodging
 - a. Travelers are expected to obtain the lowest available lodging that reasonably meets business travel needs.
 - b. Travelers are encouraged to book lodging at least 30 days in advance to avoid premium lodging pricing.
 - c. Lodging may be purchased using a PacMtn credit card provided there is a completed and signed Travel Authorization Request Form and Purchase Order.
3. Rail transportation
 - a. Rail transportation may be purchased using a PacMtn credit card provided the cost does not exceed the cost of the least expensive airfare. There also must be a completed and signed Travel Authorization Request Form and Purchase Order.
4. Rental vehicles
 - a. Rental vehicles may be purchased using a PacMtn credit card provided the cost is more economical than any other type of public transportation or if the destination is not otherwise accessible. There also must be a completed and signed Travel Authorization Request Form and Purchase Order.
5. Conference registration fees
 - a. Conference registration fees may be purchased with a PacMtn credit card or check through the finance department with a completed and signed Purchase Order.
 - b. Business-related banquets or meals that are considered part of the conference can be paid with the registration fees; however, such meals must be deducted from the traveler's per diem allowance. See Meals (per diem) for more detail.
6. Travel advances

- a. Advanced travel funds may be provided in an amount not to exceed the estimated cost of the preauthorized travel nor the per diem rates published by the U.S. General Services Administration.
- b. An Advance Funds Request form must be approved and submitted to the finance department in advance to allow for sufficient check processing time.
- c. The actual cost shall be reconciled with the estimated cost and advanced travel funds within 30 days of the return date.
- d. The traveler must repay PacMtn for any advances in excess of the approved reimbursable expenses. Reimbursement for any remaining expenses should be processed on a Travel Reimbursement form approved by the CEO or direct supervisor.
- e. CEO or direct supervisor approval is needed for a travel advance.

Reimbursements

1. Meals and Refreshments

- a. Coffee, soda, water, light refreshments, etc. may be provided at any scheduled PacMtn Board or Committee meeting. A copy of the itemized receipt, meeting agenda and sign-in sheet must be provided for reimbursement of these expenses.
- b. An appropriate meal may be provided during or before any PacMtn Board or Committee meeting scheduled during the normal mealtime and/or to accommodate travel. A copy of the itemized receipt, meeting agenda and sign-in sheet must be provided for reimbursement of these expenses.
- c. When a meal is not provided, PacMtn members or staff conducting PacMtn business may be reimbursed for meals as detailed below.
- d. Per diem allowances are reimbursable for in-state overnight travel that is 45 miles or more from the traveler's home or primary worksite. Meal reimbursement at per diem rates occurs only when in approved travel status during normal mealtimes. Breakfast and dinner per diem should only be claimed if travel is at least two hours before or after regularly scheduled working hours.
- e. PacMtn's per diem rates are based on the U.S. General Services Administration standard CONUS rates and NSA rates, which vary by location.
- f. In addition to meals these rates include incidental expenses such as laundry, dry cleaning and service tips (e.g. housekeeping) which will be reimbursed at the U.S. General Services Administration incidental rates.
- g. If a free meal is served on the plane, included in a conference registration fee, built into the standard, single hotel room rate or replaced by a legitimate business meal, the per diem allowance for that meal may not be claimed. A detailed schedule of the meals provided at the conference must accompany the reimbursement request.

2. Lodging

- a. Reimbursement for lodging is to be on an actual expense basis, as evidenced by an itemized receipt. Standard rooms should be booked when possible. Executive level or suites should not be booked and will not be reimbursed. If PacMtn members or

staff wish to stay in upgraded accommodations reimbursement will only be allowed at the rate for a standard room. Lodging should be selected based on convenience to the traveler in relation to the nature of the business trip as long as the rates are reasonable for the given area. Reasonableness may be established by reviewing the reimbursement rate published by the U.S. General Services Administration for the standard CONUS rate or NSA rates for single occupancy or standard business room rates. (The Supervisor may authorize an exception to this policy when lodging cannot be secured at the published rate and/or the lodging is in conjunction with a meeting held at the same location.)

- i. Reimbursement for lodging expenses incurred at a facility within 50 miles of a PacMtn member or staff residence/office is not allowed except under at least one of the following conditions: An overnight stay is required to avoid having to drive back and forth to meetings on consecutive days.
 - ii. An overnight stay is required to avoid driving in severe inclement weather.
 - iii. An overnight stay is required to accommodate an early morning flight departure before 10:00 AM.
 - b. The Travel Reimbursement form is required for lodging reimbursement.
3. Airfare
 - a. PacMtn members and staff are expected to utilize the most economical means for travel. Use of a common carrier (airline, train, bus, etc.) will be reimbursed at the lowest rate documented by a fare comparison. Air travel requires prior approval from a supervisor and an original itemized airline receipt, an e-ticket receipt/statement or an internet receipt/statement must be provided for all reimbursement requests.
 - b. Travelers are encouraged to book flights at least 30 days in advance to avoid premium airfare pricing. First-class tickets are not reimbursable. Coach class or economy tickets must be purchased with a flight time totaling less than five consecutive hours excluding layovers. A higher-priced coach ticket cannot be purchased for a subsequent upgrade in seating
 - c. Scheduled arrival time should occur at a time that ensures availability to ground transportation, meals, and hotel check-in.
4. Rail transportation
 - a. PacMtn will reimburse for rail transportation provided the cost does not exceed the cost of the least expensive airfare.
 - b. Members and staff must provide and original itemized receipt, original e-ticket receipt/statement or internet receipt/statement. The receipt must show the method of payment and indicate the payment was made.
5. Personal vehicles
 - a. PacMtn requires a valid driver's license issued within the United States and personal automobile insurance for expenses to be reimbursed.
 - b. Reimbursement for use of personal vehicles is based on the U.S. General Services Administration annual POV mileage rate.
6. Rental vehicles

- a. Reimbursement for a commercial rental vehicle as a primary mode of transportation is authorized only if the rental vehicle is more economical than any other type of public transportation or if the destination is not otherwise accessible. Vehicle rental at a destination city is reimbursable. Original itemized receipts are required.
- b. PacMtn authorizes reimbursement for the most economic vehicle available. In certain circumstances larger vehicles may be rented, with supervisory approval. The rental agreement must clearly show the date and the points of departure/arrival, as well as the total cost. Drivers must adhere to the rental requirements and restrictions must be followed. Original itemized receipts are required.
- c. When vehicle rentals are necessary, PacMtn's insurance policy has coverage in place for hired auto liability. As the coverage is listed under the organization name, the vehicle should be rented in the name of the organization in lieu of the traveler's name, otherwise the coverage is void. All other insurance premiums will not be reimbursed.
- d. Travelers are strongly encouraged to fill the gas tank before returning the vehicle to the rental agency to avoid service fees and more expensive fuel rates

7. Miscellaneous Travel Expenses

Miscellaneous travel expenses essential to the transaction of official PacMtn business are reimbursable. Reimbursable expenses include:

- Taxi fares (including customary tips or gratuities, not to exceed 15% (rounded up to the nearest whole dollar), motor vehicle rentals, ferry, and bridge tolls.
- Parking fees.
- Registration fees required in connection with attendance at approved conventions, conferences, and official meetings.
- Purchase of supplies in an emergency is allowable.
- Rental of room in a hotel or other place that is used to transact official business.
- Charges for necessary office administrative support, when authorized by the Chief Executive Officer or designee. Fees paid for fax services or internet access.
- The actual cost of laundry and/or dry-cleaning expenses, as evidenced by an itemized receipt, is authorized for employees or PacMtn members in continuous travel status for five or more working days. The cost of personal care attendant services, which are required by disabled employees or PacMtn members for them to travel, will be allowed as a miscellaneous travel expense. Such costs may include:
 - Fees and travel expenses of the attendant.
 - Baggage handler charges or gratuities but only if baggage handling services are required because the assignment has required him/her to transport large

amounts of equipment or supplies; or if baggage handling services are required to comply with the Americans With Disabilities Act.

8. Business telephone calls will be allowed as a miscellaneous travel expense. Dial up access to business email or other business program is allowable. However, the employee/PMWDC member is responsible to inquire to ensure associated telephone charges are not unreasonable. A brief (10 minutes or less) daily phone call to home while in travel status to check on the welfare of family members is allowable.⁸ For expenses to be reimbursed, the following must be provided:
 - a. Itemized receipts or individual certification in the event a receipt is not available. Lost receipt form see attachment.
 - b. Documentation of travel by use of the Travel and Reimbursement forms, including the date of trip, reason for trip, location and miles traveled, and schedule or agenda must be submitted within 30 days of completion of the travel and advance approval if travel is out of the boundaries of the five counties comprising the Pacific Mountain Workforce Investment Area.
 - c. Reconciliation of travel advances by use of the Travel and Reimbursement forms, including the date of trip, reason for trip, location and miles traveled, and schedule or agenda must be submitted within 30 days of completion of the travel.
 - d. Approval, as follows:
 - i. Out of area travel must be approved in advance.
 - ii. Employee reimbursement must be approved by the supervisor
 - iii. PacMtn member reimbursement shall be approved by the CEO or designee.
 - iv. CEO reimbursement shall be approved by the PacMtn Chair or designee.
9. The Director of Finance & Administrative Services or designee shall review requests for expense reimbursement to assure that reimbursement is only for allowable, reasonable costs within this policy.

10. Unallowable Expenses

Certain travel expenses are considered as personal and may be associated with business travel and therefore not reimbursable. Such non-reimbursable expenses include, but are not limited to:

- Valet or room services, entertainment expenses, movie rentals and other items of similar nature.
- Any tips or gratuities, associated with personal expenses such as entertainment, concierge, etc.
- Parking fines, traffic violations, medical and hospital services incurred while on PacMtn business.
- Transportation costs between a place of residence and place of business.

- Alcoholic beverages.
- Airline upgrades.
- Commuting between home and the primary work location.
- Costs incurred by traveler’s failure to cancel travel or hotel reservations in a timely fashion.
- Other expenses not directly related to the business travel.

11. An expense reimbursement file shall be maintained for PacMtn employees and members.

Guidelines

References

DATE APPROVED:

Direct Inquiries to:
Pacific Mountain Workforce Development Council
1570 Irving Street SW Tumwater, WA 98512
Telephone: (360) 704-3568
Email: info@pacmtn.org

PacMtn is an equal opportunity employer and provider of employment and training services.
Auxiliary aids and services are available upon request to persons of disability. WA Relay Services 711