

MEMO

TO: Northeast Region Workforce Development Board, Chief Elected Officials, and Interested Parties

FROM: Michael Purol, NE WDB Chair
Brent Stevens, WDB Director

RE: **NE WDB Executive Committee Meeting**

The Northeast Workforce Development Executive Committee will hold a meeting on Monday, September 26, 2022. This meeting will be virtual beginning at 2:00 PM.

Virtual:

Join Zoom Meeting:

<https://us02web.zoom.us/j/86135357292?pwd=VUhKZGtkZ3ZDRGRpdFo4UVB0N1ZqUT09>

Meeting ID: 861 3535 7292

Passcode: 428363

In accordance with Section 610.020 RSMO, the meeting will be conducted virtually; as such, there is no designated location for the meeting at which participants will gather. However, in the event that any member of the public desires to attend but is unable to participate virtually/telephonically, access to the meeting will be made available at the NENI WDB office located at 912 Main Street, Trenton, MO.

Northeast Workforce Development Board Executive Committee Meeting Agenda

Monday, September 26, 2022 at 2:00 PM

2:00 PM – Committee Meeting in open session

Roll call / Establish quorum

A. Consent Agenda

DISCUSSION on each then ACTION REQUIRED in one motion

1. Minutes of 6.13.22 full Board meeting
2. Minutes of 7.13.22 Executive Committee Meeting
3. Expenditure and Contract Performance Reports: WIOA Adult, Dislocated Worker and Youth by subcontractor
4. WDB Progress Report – All Funds
5. DSS Program Budgets
6. Carry-Over Funds
7. WIPFLI Monitor Report (<https://tinyurl.com/yckz3txv>)
8. OWD Program Monitor/Board Response (<https://tinyurl.com/yckz3txv>)
9. Sub-State Monitoring Reports (<https://tinyurl.com/yckz3txv>)

B. WIOA-Mandated Business

ACTION REQUIRED on each item below

1. Plan Mod
 - a. New Year Planning Budget Summaries
 - b. MOU Update (<https://tinyurl.com/yckz3txv>)
 - c. Financial Management and Accounting Procedures Policy
3. Admin Budget
4. Transfer of Funds from Dislocated Worker to Adult
5. 50/50 In-School/ Out of School Youth Budget Waiver
6. Closing of NEMO WDB Bank Account

C. Updates and Other Program Business

1. Board Member/Commissioner Updates/Open Discussion

NEXT BOARD MEETING: December 19



NEMO WORKFORCE DEVELOPMENT BOARD

111E. Monroe • Paris, Missouri 65275 • Tel: 660.327.5125 • Fax: 660.327.5128 • TTY: Dial 7-1-1
www.nemowib.org

NEMO WORKFORCE DEVELOPMENT BOARD

June 13, 2022

**WDB Members
Present**

Corey Mehaffy
Annette Sweet
Steve Garner
Jim Kolve
Stephanie Cooper
Kara Berlin-Bates
Allie Bennett

**WDB Members
Not Present**

Michael Purol
Lisa Blickhan
Mac Wilt
Les Cardwell
Dennis Gill
Joe Rubison
Mike McGhee
Darin Arnsmeier
Lydia McClellan
Gabe Suddarth
Steve Sellenriek
Carolyn Chrisman
Mark Chambers
Yvonne Wright
Dawn Mowery

**CLEO's
Present**

Glenn Eagan
Chris Gamm
Ryan Poston
Mark Shahan
John David Lomax

**CLEOs
Not Present**
Rodney Cooper
Buddy Kattelman
Joseph Kaimann
Duane Ebeling
John Lake
John Tracy
Alan Wyatt
Joe Gildehaus
Mike Whelan
Luther Green
Deanne Whiston

**Guests
Present**

Jenn Weber
Chad Eggen
Ruth Whitis
Mandy McClanahan
Jennifer Taylor
Dana Keller
Shari Schenewerk
Latrisha Hicks
Sutarrah Campbell
Kim Hinkle
Kim Meyer
Erica Davis
Kerry Savage
Louis Riggs

**WDB Staff
Present**
Diane Simbro
Sharon Hillard
Wonda Hart

ROLL CALL OF THE NORTHEAST REGION CLEO CONSORTIUM

Roll call of the CLEO Consortium was taken by Jim Kolve. Five CLEOs were present and a simple majority quorum was established.

APPROVAL OF CLEO BY-LAWS AND CONSORTIUM AGREEMENT

The CLEO By-Laws and CLEO Consortium Agreement was sent to all CLEOs for their review. Diane said the only changes made to the Agreements was the dates. Due to the lack of a two-thirds quorum, the approval of the Agreements will be done electronically via email.

Diane said the CLEOs also needed to vote on their officers for PY22 and the current officers (Chair Chris Gamm, 1st Vice Chair Mark Shahan and 2nd Vice Chair Glenn Eagan) would be presented for approval and the vote would be taken electronically via email as well due to the lack of a two-thirds quorum.

MEETING CALLED TO ORDER

Vice Chairperson Allie Bennett called the June 13, 2022 Northeast Missouri Workforce Development Board (NEMO WDB) meeting to order at approximately 1:15 p.m. The meeting was held at the Home Bank in Hannibal, Missouri with a virtual option through Zoom.

ROLL CALL AND SIGNATURE SHEET

Roll call was taken by Secretary/Treasurer Jim Kolve. Seven members were present and a quorum was established.

APPROVAL OF CONSENT AGENDA

Corey Mehaffy moved to approve the consent agenda as presented. Jim Kolve seconded the motion and the motion was unanimously approved.

REGIONAL WORKFORCE UPDATE

Shari Shenewerk shared good economic news that will add good jobs in the NE Region. Shari also shared information and answered questions regarding the ARPHA funding.

Allie Bennett provided a flyer regarding American Rescue Plan Funding Opportunities event scheduled for Wednesday, June 22nd at the Northeast Power Office in Palmyra, MO.

APPROVAL OF LOCAL AREA RE-DESIGNATION APPLICATION

Diane said the Board and CLEOs had already voted to approve North Central Missouri College as the WDB's Fiscal Agent. They also voted to merge with the Northwest Region WDB. The intent to merge information was posted for public comment and the WDB received no comments. Now, the application for the merger of the Northeast WDB Region with the Northwest WDB Region to form the North WDB Region needed to be approved by the WDB and CLEOs. Everyone was sent a copy of the application and Diane reviewed the information.

Corey Mehaffy moved that the NEMO WDB approve the application for Local Area Re-Designation Application as presented. Jim Kolve seconded the motion and the motion was unanimously approved. Commissioner Glenn Eagan moved that the CLEOs approve the application for Local Area Re-Designation Application as presented. Commissioner Mark Shahan seconded the motion and the motion was unanimously approved.

APPROVAL OF WDB BY-LAWS

Everyone was sent a copy of the Revised WDB By-Laws for their review. Diane said the changes to the By-Laws included the change of the Board's name and updating the dates. She also reminded everyone

that the WDB By-Law Attestation would need to be signed by all members, and the Attestation form would be sent to all members for their electronic signature. Signatures were due to the State June 30, 2022.

Corey Mehaffy moved that the WDB By-Laws be approved as presented. Jim Kolve seconded the motion and the motion was unanimously approved.

CHAIRMAN'S REPORT

Chairperson Michael Purol was not present. Diane said the issues discussed by the Executive Committee were on today's agenda.

APPROVAL OF INDIVIDUAL TRAINING ACCOUNT POLICY REVISIONS ISSUANCE 26-2020, CHANGE 1

The Revised Issuance 26-220, Change 1 WDB Individual Training Account Policy (ITA) was sent to everyone for their review. Diane reviewed the revisions that included adding Construction to the list of targeted industry sectors and a change in the policy for the payment of short-term trainings.

Jim Kolve moved that the NEMO WDB approve the revised WDB ITA Policy. Corey Mehaffy seconded the motion and the motion was unanimously approved. Commissioner Mark Shahan moved that the CLEOs approve the revised WDB ITA Policy. Commissioner Ryan Poston seconded the motion and the motion was unanimously approved.

UPDATE ON AUDITS

WDB Fiscal Officer, Sarah Hudson was unable to attend so Diane provided an update. She said the audits for PY 2018 has been submitted back to the third party auditor to finish and submit to the Clearing House. PY 2019 and 2020 had been finalized and sent to the auditor to finish. The 2021 audit was close to being finished and will be sent to the auditor when completed.

RENEWAL TO EXTEND CONTRACT OF CURRENT AUDITOR FOR ONE YEAR TO COMPLETE PY21 AUDIT (COST \$11,400)

Diane said the original contract with Botz Deal was for PY 2019 and the Board extended the contract for PY 2020. Now, the Board needed to vote on whether or not to extend for PY 2021 at the cost of \$11,400. Diane said, with Botz Deal's current experience, it would probably be best to extend the contracts for PY 2021 and not RFP with a new auditor who would have little experience and would probably have the same past issues as Botz Deal. Therefore, the Executive Committee recommended to extend the contract.

Jim Kolve moved to extend the PY21 Auditor Contract to Botz Deal. Corey Mehaffy seconded the motion and the motion was unanimously approved. Commissioner Mark Shahan moved to extend the PY21 Auditor Contract to Botz Deal. Ryan Poston seconded the motion and the motion was unanimously approved.

COMMITTEE REPORTS

• Employer Engagement Committee Update

Chairperson Jim Kolve said the Employer Engagement Committee met on June 1st and discussed the following issues.

- Build My Future Event scheduled for September 21, 2022.
- Dollars budgeted (\$411 Million) by the State for Construction this year.
- Harvard Business/EMSI Burning Glass report regarding employers resetting of degree requirements.
- Discussed more companies adopting skills-based hiring.
- Discussed St. Louis Region Freight Way's 2022 priority projects.
- Discussed True Manufacturing, Inc. headquarter in O'Fallon, MO.

- Reviewed the region's top 10 job openings Now, Next and Later and top 20 technology skills.
- Roundtable discussion where participants provided events and updates.

- **Youth Council Report**

Diane said the Youth Council met on June 9th. The Youth Council Chair and Vice Chair were unable to attend so the Committee discussed the Agenda items. Items requiring a vote were voted on electronically via email on a later date. Items discussed included the following:

- Review of Performance Reports,
- Review of Programmatic Monitoring Reports,
- Youth funding update for PY22 and ISY and OSY funding split,
- Youth Service Provider Reports, and
- The extension of the PY22 Youth Program Contracts to Gamm Inc. and Boonslick Regional Planning Commission. Voting issues were conducted electronically via email.

- **Executive Committee Update**

Diane said the Executive Committee met on June 6th and all items of discussion were on today's agenda. She also noted that the Access Committee Meeting was cancelled and would be rescheduled for July.

WDB COMMITTEE STRUCTURE

Everyone was provided a copy of the revised WDB Committee Structure. Diane reviewed the changes and gave everyone an opportunity to volunteer on the committees.

Corey Mehaffy moved that the WDB Committee Structure be approved as presented. Jim Kolve seconded the motion and the motion was unanimously approved. Commissioner Glenn Eagan moved that the WDB Committee Structure be approved as presented. Commissioner Mark Shahan seconded the motion and the motion was unanimously approved.

SUB-STATE QUARTERLY/ANNUAL REPORTS

Diane reminded the WDB and CLEOs that they were required to review the Sub-State Quarterly and Annual Reports. Approval of the reports would be done with one motion barring any opposition. The following reports were reviewed.

- **Customer Service Survey Reports**

Everyone was provided a copy of the Customer Service Survey Reports. Diane reviewed the information gathered from job seekers and employers.

- **Q3 Performance Report from OWD (January thru March 2022)**

Everyone was provided a copy of the report and Diane reviewed the information. The Region was rated as a critical risk. Issues of concern are listed below.

1. Not meeting performance for Dislocated Worker Measurable Skills Gain.
2. FY19 Audit not completed; due 03/30/2020.
3. Currently behind on cost share payments to OWD and not meeting 60/40 expenditure rate.
4. Documentation has not been uploaded for FY21 Audit justifying an allowable extension.
5. Low expenditures for PY20 DW and PY21 Youth, Adult, and DW

Diane said most of the items were now resolved and all that remained was the completion of the audits which should be completed shortly.

- **WiPfli Monitoring, Annual Agreement, Local Plan Modification/MOU**

Diane said the WiPfli Monitoring was now completed. An exit discussion was not completed and a lot of the issues noted could be cleared up. She plans to discuss several of the issues with OWD.

Diane said the WDB Annual Agreement had been approved by the State and the State was now reviewing the WDB's Local Plan Revision.

- **Q4 (thru May 31) Sub-recipient Benchmark Performance and Expenditure Reports**

The Q4 (thru May 31) Sub-recipient Benchmark Performance and Expenditure Reports were sent to everyone for their review. Diane reviewed the reports.

For expenditures, the Job Centers should be at 80% or more spent by June 30 and they were required to spend 60% or less on operations and 40% or more on program. Overall, Gamm was 75% spent and they were at 52% operations and 48% program. The expenditures were also reviewed by Job Center. The Kirksville Job Center was on target for expenditures. The Hannibal Job Center was on target except for DW expenditures and was at 77% operations and 23% program. Overall, the Warrenton Job Center was 78% spent and was at 65% operations and 35% program. Warrenton was at 70% operations and 30% program for Out-of-School Youth and 82% operations and 18% program for DW.

For enrollments Diane reviewed the performance benchmarks by program for each sub-recipient. To date, Gamm had not met their goal of 23 for DW and had enrolled 10 and had not met their goal of 22 for OSY and had enrolled 13. Warrenton had not met their goal of 19 for Adult and had enrolled 10. They had not met their goal of 15 for DW and had enrolled 3. They had not met their goal of 4 for ISY and had enrolled 2. They had not met their goal of 12 for OSY and had enrolled 5.

Diane also reviewed performance through June 10, 2022 for the Region as a whole and for each Job Center. Overall, the Region was doing well. All goals had been met or exceed except the DW Credential which was at 89.8% of the goal. Goals not met by the Kirksville Job Center were Skill Gains Adult 98.5% and Credential DW 0%. Goals not met by the Hannibal Job Center were Credential Adult 91.9%, Credential DW 94.3% and Skill Gains DW 86.3%. Goals not met by the Warrenton Job Center were Employment Q2 Youth 99.9%, Employment Q4 Youth 71.4%, Credential Youth 68% and Skill Gains Youth 80.6%.

- **Financial Monitoring**

Diane said Sarah's main focus had been the completion of the outstanding audits. Diane said the sub-recipients are required to provide copies of invoices with their CPRs monthly so that portion had already been completed. Diane and Sarah will complete the on-site monitoring before Year End and finish conducting the monitoring tests and the Financial Monitoring and Risk Assessment should be completed before year end unless there are issues that need to be resolved. In the testing that has been completed thus far, there have been no issues flagged.

- **Programmatic Monitoring**

Everyone was provided a draft copy of the PY21/FY22 Programmatic Monitoring reports for both sub-recipients Gamm, Inc. and Boonslick Regional Planning Commission (BRPC) for their review. Sharon reviewed the comments found for each program monitored for each sub-recipient. She said one disallowed cost was discovered for Gamm in the WDB monitoring and one disallowed cost was discovered in the OWD monitoring for BRPC. Both disallowed costs had been repaid with non-WIOA funding. Training was provided on April 7, 2022 to all staff addressing the issues found on the reports. Corrections were made where possible and all issues were resolved.

- **EO Monitoring**

Wonda said as Project Manager this year her duties consisted of employer engagement, attending job fairs and attending Youth Council and pre- apprenticeship meetings. Each month a report was sent out for the MAR grant for pre-apprenticeship. As EO Officer she provided monthly EO training to Job Center and Board staff. Some of the topics included the use of LGBTQ pronouns, EO data collection, gender-based violence, equality, etc. She also participated in monthly EO trainings provided by the State EO officer Danielle Smith. Wonda said quarterly monitoring of the Job Centers was also completed March 31 through April 14. Issues monitored included required posters and required assistive equipment. Complaint log reports had been submitted quarterly. She noted that the region had one complaint regarding an Eligible Training Provider that had been resolved. Wonda said she is in the process of

completing the ETPS Monitoring that is due June 30. Providers being monitored are Hannibal LaGrange University, Moberly Area Community College, Pike Lincoln Technical Center and Kirksville Area Technical Center.

It was also noted that the EO Data Analysis was completed in the first quarter and the Staffing Analysis was completed in the second quarter of the program year. After the review of all the reports, the following motion was made.

Jim Kolve moved to approve all of the reports as presented. Corey Mehaffy seconded the motion and the motion was unanimously approved. Commissioner Mark Shahan moved to approve all of the reports as presented. Commissioner Glenn Eagan seconded the motion and the motion was unanimously approved.

- **One-Stop Monitoring**

Diane said she has completed the One-Stop Monitoring with GAMM and BRPC. Each category was discussed and led to some continuous improvement ideas. Both sub-recipients are working on their schedules to place a staff in every county on a consistent, regular basis. It will take some time to make our employers/jobseekers aware that we will be able to meet them in a more convenient place. This plan should also enable us to share referrals with our partners and increase enrollment, training, and employment.

A report will be sent to each sub-recipient that will include all of the reports above including any corrective actions needed to improve in PY22.

PRELIMINARY PY22 ALLOCATIONS/STAFFING AND PROGRAM SPLIT (60%/40%), AE/PROGRAM SPLIT (8%/92%) AND BUDGET

Diane said the final PY22 allocation information was not yet available as we have not received the contracts from OWD. So everyone was provided a copy of the preliminary PY22 allocations, Staffing/Program split and AE/Program split. She reviewed the allocations for Adult (\$24,822 decrease), Dislocated Worker (\$31,436 decrease) and Youth Programs (\$6,308 increase). Next, she reviewed how the allocations for the Job Centers was determined based on population, poverty and unemployment of the counties served. She also reviewed information explaining the Program split of (60% admin and 40% program) and AE split of (8% staffing and 92% program) and the preliminary totals for each Job Center and AE.

Corey Mehaffy moved to approve the PY22 allocations and Staffing/Program split (60%/40%) and AE/Program split (8%/92%) as presented. Jim Kolve seconded the motion and the motion was unanimously approved. Commissioner Mark Shahan moved to approve the PY22 allocations for Staffing/Program split (60%/40%) and AE/Program split (8%/92%) as presented. Commissioner Glenn Eagan seconded the motion and the motion was unanimously approved.

CONFLICT OF INTEREST AGREEMENT

Diane said the Conflict of Interest Agreement was sent out after the last WDB Meeting. To date, she had only received about four signatures. She would be sending the Agreement out again and she would like everyone sign and return them as soon as possible as they too are due to the State June 30, 2022.

APPROVAL OF PY22 WDB MEETING DATES

Diane reviewed the tentative PY22 WDB Meeting Dates of September 19, 2022; December 19, 2022; March 20, 2023 and June 12, 2023.

Corey Mehaffy moved that the PY22 WDB Meeting Dates be approved as presented. Jim Kolve seconded the motion and the motion was unanimously approved. Commissioner Mark Shahan moved

that the PY22 WDB Meeting Dates be approved as presented. Commissioner Glenn Eagan seconded the motion and the motion was unanimously approved.

JOB CENTER UPDATES

Job Center Update Reports were sent to everyone for their review.

- **Hannibal Job Center Update**

Erica Davis provided a summary of the Hannibal Job Center Report. Issues discussed were NCRC and Certified Work Ready testing, the graduation of participants, Hannibal Earth Day Memorial, March Job Fair numbers, upcoming October 13th job fair, MAWD Conference 2022, staff trainings, Youth, Adult and Dislocated Worker, Incumbent Worker, Skill UP updates, Veteran services, employer job order and employer services.

- **Kirksville Job Center Update**

Mandy McClanahan provided a summary of the Kirksville Job Center Report. Issues discussed were hiring events, the number of WIOA Adult, Dislocated Worker and Youth participants, participant trainings completed, Kirksville Job Fair, upcoming July Childcare Connections event, RESEA and job order numbers, workshops offered, partnering outreach, Veteran Program update and MSFW Program update.

- **Warrenton Job Center Update**

Jenn Weber provided a summary of the Warrenton Job Center Reports. Issues discussed were Next Step Expo, partnering with local employers, Lincoln County outreach, Connections to Success fundraiser, Job Center contacts on social media, job orders and program expenses totals.

CHAIRMAN'S REPORT

Chairperson Michael Purol was not present so a Chairman's Report was not given.

DIRECTOR'S REPORT

Diane announced that a Meet and Greet Event would be held June 23rd at the Hannibal Job Center. Northwest WDB Executive Director Brent Stevens, Fiscal Officer Jeanie Griffin and Compliance Officer Kerry Savage would be attending. This would be a great opportunity for the Northeast Region staff to get to know the new Board Staff. She said the Compliance/EO Officer position that will be located at either the Hannibal or Kirksville Job Center had been posted on MoJobs. She said it had been a pleasure to serve and she would be working for a short while to help with the transition.

ROUNDTABLE DISCUSSION

No information was provided.

OTHER BUSINESS

Allie said the WDB needed to vote on a slate of officers for PY22. The current slate of WDB Officers is Chair Michael Purol, Vice Chair Allie Bennett and Secretary/Treasurer Jim Kolve and all had agreed to serve again.

Corey Mehaffy moved that the current slate of WDB Officers be nominated for Program Year 2022. Jim Kolve seconded the motion and the motion was unanimously approved.

ADJOURN

Jim Kolve moved that the meeting of the general session of the meeting be adjourned. Corey Mehaffy seconded the motion and the motion was approved.

CLOSED SESSION UNDER MO STATUE 3106.021 (12)

Discussion of Sealed Bids and Related Documents of Competitive Bidding

Corey Mehaffy moved to go into Closed Session Under MO Statue 3106.021 (12) for the discussion of sealed bids and related documents of competitive bidding. Jim Kolve seconded the motion. A roll call vote was taken and the motion was unanimously approved.

Commissioner Mark Shahan moved to go into Closed Session Under MO Statue 3106.021 (12) for the discussion of sealed bids and related documents of competitive bidding. Commissioner David Lomax seconded the motion. A roll call vote was taken and the motion was unanimously approved.

Diane said the WDB Executive Committee and CLEO Executive Committee voted to recommend that the Board approve the extension of the current sub-recipient contracts with Gamm, Inc. and Boonslick Regional Planning Commission for the WIOA Title 1B Adult and Dislocated Worker Programs for PY22.

Jim Kolve moved that the WDB approve the recommendation of the WDB Executive Committee to extend the current sub-recipient contracts with Gamm, Inc. and Boonslick Regional Planning Commission for the WIOA Title 1B Adult and Dislocated Worker Programs for PY22. Annette Sweet seconded the motion. A roll call vote was taken and the motion was unanimously approved.

Commissioner Mark Shahan moved that the CLEOs approve the recommendation of the CLEO Executive Committee to extend the current sub-recipient contracts with Gamm, Inc. and Boonslick Regional Planning Commission for the WIOA Title 1B Adult and Dislocated Worker Programs for PY22. Commissioner David Lomax seconded the motion. A roll call vote was taken and the motion was unanimously approved.

Diane said the Youth Council Committee voted to recommend that the Board approve the extension of the current sub-recipient contracts with Gamm, Inc. and Boonslick Regional Planning Commission for the WIOA Title 1B Youth Programs.

Corey Mehaffy moved that the WDB approve the recommendation of the Youth Council Committee to extend the current sub-recipient contracts with Gamm, Inc. and Boonslick Regional Planning Commission for the WIOA Title 1B Youth Programs. Jim Kolve seconded the motion. A roll call vote was taken and the motion was unanimously approved.

Commissioner Mark Shahan moved that the CLEOs approve the recommendation of the Youth Council Committee to extend the current sub-recipient contracts with Gamm, Inc. and Boonslick Regional Planning Commission for the WIOA Title 1B Youth Programs. Commissioner Glenn Eagan seconded the motion. A roll call vote was taken and the motion was unanimously approved.

Annette Sweet moved to come out of Closed Session Under MO Statue 3106.021 (12) for the discussion of sealed bids and related documents of competitive bidding. Corey Mehaffy seconded the motion. A roll call vote was taken and the motion was unanimously approved.

Commissioner Mark Shahan moved to come out of Closed Session Under MO Statue 3106.021 (12) for the discussion of sealed bids and related documents of competitive bidding. Commissioner David Lomax seconded the motion. A roll call vote was taken and the motion was unanimously approved.

The Closed Session adjourned.

Northwest and Northeast Workforce Development Executive Boards

Minutes of Meeting

July 13, 2022

Virtually via *GoToMeeting*

The Northwest Region Workforce Development Board Executive Committee and Northeast Region Workforce Development Board Executive Committee met in a joint open session virtually on Wednesday, July 13th, 2022. NW WDB Chair Gregg Roberts and NEMO WDB Vice Chair Allie Bennett called the meeting to order at 8:35 am.

Roll Call was conducted for each committee and a quorum was established.

NW WDB Executive Board Members

Gregg Roberts Julie Jones Julie Birkeness Cathie Chalfant

NEMO WDB Executive Board Members

Michael Purol* Allie Bennett Kara Berlin Jim Kolve Annette Sweet
Bates

Corey
Mahaffey

* Joined after roll call at 8:40 AM

Commissioners

Chris Gamm – Pike County

WDB Staff

Brent Stevens Jeanie Griffin Kerry Savage

Open Session Business Meeting

1. Executive Director Brent Stevens presented a contract for Diane Simbro to serve as an independent contractor to assist with the transition of merging regions.

A motion was made by Julia Birkeness and seconded by Julie Jones to contract with Diane Simbro as outlined in the contract. NW Executive Board Chair called a voice vote, and the motion passed with no opposition.

A motion was made by Corey Mahaffey and seconded by Annette Sweet to contract with Diane Simbro as outlined in the contract. NEMO Executive Board Chair called a voice vote, and the motion passed with no opposition.

2. Executive Director Brent Stevens presented information a change in the Northeast funds available to contract. This change allows the administrative office to hold the funds for Comprehensive Job Center cost share, and pay the bills from the administrative office.

A motion was by Corey Mahaffey and seconded by Jim Kolve to approve the updated funds to contract process. The motion passed with no opposition.

Updates and Other Program Business:

Executive Director Brent Stevens shared an updated on the merger. It was stated the re-designation application had been submitted to the state. He also noted the State Workforce Development Board is scheduled to discuss and vote on the re-designation during their meeting later in the day (July 13th).

The meeting adjourned at 8:58 AM

WIOA Expenditures through 6-30-2022 - FINAL

	Adult Expenditures			Dislocated Worker Expenditures			Youth Expenditures			
	Budget	Expenses	% Exp.	Budget	Expenses	% Exp.	Budget	Expenses	% Exp.	Out-of-School Exp. Rate (75%)
Boonslick	159,939.52	127,643.87	80%	75,803.55	71,478.93	94%	95,343.78	71,000.72	74%	72%
+ Outstanding Participant Obligations		-			-					Work Experien. Exp. Rate (20%)
Total:	159,939.52	127,643.87	80%	75,803.55	71,478.93	94%	95,343.78	71,000.72	74%	20%
							Out-of-School Exp. Rate (75%)			
Gamm Inc.	303,837.69	255,281.46	84%	154,901.03	136,769.11	88%	182,609.35	152,174.46	83%	61%
+ Outstanding Participant Obligations		-			-			-		Work Experien. Exp. Rate (20%)
Total:	303,837.69	255,281.46	84%	154,901.03	136,769.11	88%	182,609.35	152,174.46	83%	40%
TOTAL NE Region	463,777.21	382,925.33	83%	230,704.58	208,248.04	90%	277,953.13	223,175.18	80%	

Comments

Items of concern are noted in red:

* Boonslick RPC did not meeting the 80% expenditure requirement

Contract Performance through 6/30/2022 - Final

Agency to Participant Cost Ratio			
		Actual	Contracted
Boonslick RPC	Agency: \$ 133,442.09	67%	60%
	Adult/Dislocated Worker Participant: \$ 65,680.71	33%	40%
	Total: \$ 199,122.80		
Boonslick RPC	Agency: \$ 52,741.21	74%	60%
	Youth Participant: \$ 18,259.51	26%	40%
	Total: \$ 71,000.72		
GAMM Inc.	Agency: \$ 197,392.16	50%	60%
	Adult/Dislocated Worker Participant: \$ 194,658.41	50%	40%
	Total: \$ 392,050.57		
GAMM Inc.	Agency: \$ 96,349.38	63%	60%
	Youth Participant: \$ 55,825.08	37%	40%
	Total: \$ 152,174.46		

Comments:

Items of concern are in red:

* Boonslick RPC exceeded their contracted agency to participant cost ratio for both Ad/DW and youth as well as under enrolled on both Ad/DW and youth.

* Gamm exceeded their contracted agency to participant cost ratio for youth; and under enrolled on both Ad/DW and youth.

Cost Per Service/Enrollment Level			
	Actual	Contracted	Percent
New Enrollments 6/30/2022	13	34	38%
Cost Per:	\$ 15,317.14	\$ 2,939.00	
New Enrollments 6/30/2022	7	16	44%
Cost Per:	\$ 10,142.96	\$ 2,533.78	
New Enrollments 6/30/2022	46	54	85%
Cost Per:	\$ 8,522.84	\$ 2,533.78	
New Enrollments 6/30/2022	23	29	79%
Cost Per:	\$ 6,616.28	\$ 3,658.19	
Total Enrolled	89	133	67%

Program Year 2021 through 4th Quarter (Preliminary Year End)	Boonslick	Gamm	ENTIRE REGION
ADULT - Q2 EMPLOYMENT RATE (GOAL - 75%)	100.0%	83.6%	86.5%
ADULT - Q4 EMPLOYMENT RATE (GOAL - 70%)	86.7%	76.9%	79.6%
ADULT - CREDENTIAL RATE (GOAL 77.5%)	83.3%	80.0%	80.6%
ADULT - MEDIAN EARNINGS (GOAL - \$5400)			\$ 7,800.00
ADULT - MEASURABLE SKILLS GAIN (GOAL - 60%)	83.3%	70.3%	72.7%
DISLOCATED WORKER - Q2 EMPLOYMENT RATE (GOAL - 77%)	100.0%	93.7%	95.2%
DISLOCATED WORKER - Q4 EMPLOYMENT RATE (GOAL 66%)	66.7%	100.0%	91.7%
DISLOCATED WORKER - CREDENTIAL RATE (GOAL - 79.5%)	100.0%	60.0%	71.4%
DISLOCATED WORKER - MEDIAN EARNINGS (GOAL - \$7200)			\$ 10,010.00
DISLOCATED WORKER - MEASURABLE SKILLS GAIN (GOAL - 51.5%)	60.0%	61.1%	60.9%
YOUTH - Q2 EMPLOYMENT/EDUCATION RATE (GOAL - 77%)	76.9%	94.8%	90.4%
YOUTH - Q4 EMPLOYMENT/EDUCATION RATE (GOAL - 70%)	50.0%	85.0%	76.9%
YOUTH - CREDENTIAL RATE (GOAL - 73.5%)	50.0%	94.4%	86.4%
YOUTH - MEDIAN EARNINGS (GOAL - \$3100)			\$ 4,290.00
YOUTH - MEASURABLE SKILLS GAIN (GOAL - 46.5%)	66.7%	79.4%	77.1%

Northeast Workforce Development Board						
WIA						
For the One Month Ending Sunday, July 31, 2022						
	Program Budget	Prior YTDs	Prior Month YTD	Current Month	Total Program YTD	Budget Remaining
General Revenue	(\$1,482,004.00)	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,482,004.00)
Total Revenue	(1,482,004.00)	0.00	0.00	0.00	0.00	(1,482,004.00)
66323 WDB Admin Salaries/ Fringe	64,568.20	0.00	0.00	1,222.56	1,222.56	63,345.64
66324 WDB Admin Other Operational	27,056.98	0.00	0.00	281.56	281.56	26,775.42
66325 WDB Admin Indirect	10,591.82	0.00	0.00	82.02	82.02	10,509.80
66360 WDB Admin Other Operational	0.00	0.00	0.00	158.37	158.37	(158.37)
66361 WDB Program Other Operational	0.00	0.00	0.00	174.83	174.83	(174.83)
66363 WDB IS Salaries/ Fringe	2,713.80	0.00	0.00	323.20	323.20	2,390.60
66364 WDB IS - Other Operational	1,537.82	0.00	0.00	66.05	66.05	1,471.77
66365 WDB IS Program Indirect	271.38	0.00	0.00	21.63	21.63	249.75
66370 WDB Admin Salaries/ Fringe	0.00	0.00	0.00	687.69	687.69	(687.69)
66371 WDB Program Salaries/ Fringe	0.00	0.00	0.00	854.72	854.72	(854.72)
66373 WDB OS Program Salaries/ Fringe	8,142.60	0.00	0.00	437.27	437.27	7,705.33
66374 WDB OS Program Other Opt.	4,614.14	0.00	0.00	89.36	89.36	4,524.78
66375 WDB OS Program Indirect	814.26	0.00	0.00	29.26	29.26	785.00
66383 WDB Program Salaries/ Fringe	77,262.05	0.00	0.00	760.46	760.46	76,501.59
66384 WDB Program Other Operational	473,281.83	0.00	0.00	155.41	155.41	473,126.42
66385 WDB Program Indirect	2,206.20	0.00	0.00	50.89	50.89	2,155.31
66388 Career Center Expense	45,000.00	0.00	0.00	72.95	72.95	44,927.05
66506 Program Indirect	0.00	0.00	0.00	57.25	57.25	(57.25)
66530 Sub-Recipient Salary/ Fringe	248,529.31	0.00	0.00	16,573.73	16,573.73	231,955.58
66531 Sub-Recipient Other Agency Opt.	66,239.70	0.00	0.00	921.40	921.40	65,318.30
66532 Classroom Occupation Tmg/ ITA	119,554.35	0.00	0.00	0.00	0.00	119,554.35
66533 On-The-Job Training	10,338.19	0.00	0.00	885.38	885.38	9,452.81
66534 Supportive Services	21,513.37	0.00	0.00	990.65	990.65	20,522.72
66535 Apprenticeship/ Pre-Apprentice	7,000.00	0.00	0.00	0.00	0.00	7,000.00
66537 Work Experience	40,208.00	0.00	0.00	3,396.30	3,396.30	36,811.70
66539 Participant Staff	54,480.00	0.00	0.00	1,609.73	1,609.73	52,870.27
66550 IS Sub-Recipient Salary/ Fringe	48,240.90	0.00	0.00	2,283.63	2,283.63	45,957.27
66551 IS Sub-Recipient Oth Agency Opt.	5,361.16	0.00	0.00	215.11	215.11	5,146.05
66552 IS Classroom Occup Tmg/ ITA	2,500.00	0.00	0.00	0.00	0.00	2,500.00
66554 IS Supportive Services	3,168.44	0.00	0.00	0.00	0.00	3,168.44
66556 IS Work Experience Staffing	2,476.74	0.00	0.00	358.01	358.01	2,118.73
66557 IS Work Experience	19,106.26	0.00	0.00	754.29	754.29	18,351.97
66562 IS Other Part. Cost/ Incentives	1,500.00	0.00	0.00	0.00	0.00	1,500.00
66570 OS Sub-Recipient Salary/ Fringe	66,489.70	0.00	0.00	4,090.86	4,090.86	62,398.84
66571 OS Sub-Recipient Oth Agency Oper	4,936.16	0.00	0.00	271.63	271.63	4,664.53
66572 OS Classroom Occup Tmg/ ITA	11,150.00	0.00	0.00	0.00	0.00	11,150.00
66574 OS Supportive Services	4,792.24	0.00	0.00	0.00	0.00	4,792.24
66576 OS Work Experience Staffing	3,476.74	0.00	0.00	264.44	264.44	3,212.30
66577 OS Work Experience	21,381.66	0.00	0.00	0.00	0.00	21,381.66
66582 OS Other Part. Cost/ Incentives	1,500.00	0.00	0.00	0.00	0.00	1,500.00
66606 Admin Indirect	0.00	0.00	0.00	46.14	46.14	(46.14)
Total Expenses	1,482,004.00	0.00	0.00	38,186.78	38,186.78	1,443,817.22
Total Program	0.00	0.00	0.00	38,186.78	38,186.78	(38,186.78)

Northeast

7/27/2022

SkillUP TANF Budget - FY 23					
7-1-2022 to 6-30-2023	TOTAL	GAMM-H 34%	GAMM-K 34%	Boonslick 32%	WDB
Administration: Indirect 10% S/F	580.82	-	-	-	580.82
Total Administration (10%)	580.82	-	-	-	580.82
Program: WDB S/F	7,492.63	-	-	-	7,492.63
Program: WDB Operational	3,926.55	-	-	-	3,926.55
Program: Subcontracting S/F & Oper.	59,400.00	20,196.00	20,196.00	19,008.00	
ITA's (10 x \$3,500)	35,000.00	11,900.00	11,900.00	11,200.00	-
OJT/Sub. Employment (3 x \$3,568)	10,700.00	3,566.00	3,566.00	3,568.00	-
TRE's (8 x \$250)	2,100.00	714.00	714.00	672.00	-
WRE's (8 x \$100)	800.00	272.00	272.00	256.00	-
Total Program Services	119,419.18	36,648.00	36,648.00	34,704.00	11,419.18
Total	120,000.00	36,648.00	36,648.00	34,704.00	12,000.00

31%

31%

29%

10.0%

Agency	70,819.18	59%
Part.	48,600.00	41%
Total Program	119,419.18	

120,000.00

21

Northeast

7/26/2022

Job League TANF Budget - FY 23					
7-1-2022 to 6-30-2023	TOTAL	Hannibal -3	Kirksville-3		WDB
Administration: ICR 10%	277.67	-	-	-	277.67
Total Administration (10%)	277.67	-	-	-	277.67
Program: WDB S/F	3,581.90				3,581.90
Program: WDB Operational	1,140.43				1,140.43
Program: Subcontracting (S/F, Other)	21,451.20	10,725.60	10,725.60	-	-
Part. Wages (\$11.15 x 320 hrs x 6)	21,408.00	10,704.00	10,704.00	-	-
WC/FICA (10%)	2,140.80	1,070.40	1,070.40	-	-
Supportive Services - TRE's	-	-	-	-	-
Supportive Services - WRE's	-	-	-	-	-
Total Program Services	49,722.33	22,500.00	22,500.00	-	4,722.33
Total	50,000.00	22,500.00	22,500.00	-	5,000.00

45%


45%

0%

10.0%

Agency	26,173.53	53%
Part.	23,548.80	47%
Total Program	49,722.33	

50,000.00

Missouri Department of Social Services Division of Finance & Administrative Services FFY 2023 FNS 100% Budget Form	
Agency: North Central Missouri College - Northeast Workforce Development Board	Contract Number: AOC20380039
Program Year October 1, 2022 - September 30, 2023	
Budget	
Allocation Base (Contract Amount)	\$ 25,000.00
Indirect Administrative Costs	
Federally Negotiated Indirect Cost Rate (FNICR) or State Negotiated Indirect Rate (SNICR) <i>(Documentation Required)</i> Base to which FNICR is to be applied, per supporting documentation Enter FNICR %	\$ - \$ -
Total Indirect Administrative Costs:	\$ -
If Agency has never had a FNICR:	
Indirect Administrative Costs - De Minimus: Modified Total Direct Administrative Costs (See Calculation Below) 10% De Minimus	\$ - 10%
Total Indirect Administrative Costs:	\$ -
Cost Allocation Plan (CAP)	
Total Indirect Administrative Costs:	\$ -
Approved indirect Rate (amount from C11, C18, or C21)	
Approved indirect Rate (amount from C11, C18, or C21)	\$ -
Program Costs	
Salaries/Wages and Benefits	\$ -
Sub-contracting	\$ -
Supplies (under \$5,000)	\$ -
Travel	\$ -
Rent/Space/WIOA Infrastructure	\$ -
Equipment (over \$5,000)	\$ -
Other	\$ -
Total Program Costs:	\$ -
Participant Services	
Training/Tuition Assistance	\$ 25,000.00
Total Participant Costs:	\$ 25,000.00
TOTAL BUDGET	\$ 25,000.00
Calculate Modified Total Direct Administrative Costs:	
Total Program Costs	\$ -
Less: Rent/WIOA Infrastructure	\$ -
Less: Equipment	\$ -
Less: For each contract that exceeds \$25,000, the amount over \$25,000	\$ -
Modified Total Direct Administrative Costs:	\$ -
<i>I hereby certify that the budget is taken from the original Books of Account and that budget amounts are valid and consistent with the terms of the contract.</i>	
 by Jeanie Griffin, Fiscal Manager	7/28/2022
Signature of Authorized Representative of [Insert Agency Name]	Date
Signature of Authorized Representative of [Insert Agency Name]	Date

Carryover Funds Available for PY 2022

Northeast

FY22 Carryover - ADULT

	Balance 6/30/22	Gamm Hannibal	Gamm Kirkville	Boonslick Warrenton	Surplus Available
WDB Admin	-				
WDB Training	-				
Job Center	-				
Sub Agency/Opt.	-	-	-	-	- 34% Hannibal
Sub Participant	73,071.79	24,187.11	24,187.12	24,697.56	- 34% Kirkville
100%	73,071.79	24,187.11	24,187.12	24,697.56	- 32% Boonslick
(48% part. 6/30)				(7,598.09) to DW	

FY22 Carryover - DISLOCATED WORKER

	Balance 6/30/22	Gamm Hannibal	Gamm Kirkville	Boonslick Warrenton	Surplus Available
WDB Admin	19,226.17				
WDB Training	-				
Job Center	-				
Sub Agency/Opt.	-	-	-	-	- 12,554.29 31% Hannibal
Sub Participant	70,553.13	9,065.96	9,065.96	11,923.51	40,497.70 11,744.33 29% Kirkville
79%	89,779.30	9,065.96	9,065.96	11,923.51	40,497.70 16,199.08 40% Boonslick
(27% part. 6/30)				7,598.09 Adult	40,497.70
					40,497.70

PY21 Carryover - YOUTH

	Balance 6/30/22	Gamm Hannibal	Gamm Kirkville	Boonslick Warrenton	Surplus Available
WDB Admin	1,099.80				
WDB Training	2,696.28				
Job Center	-				
Sub Agency/Opt. IS	8,078.19	8,078.19	-	-	0.00 7,872.77 34% Hannibal
Sub Participant IS	69,854.98	22,356.70	-	24,343.06	23,155.22 7,872.77 34% Kirkville
85%	81,729.25	30,434.89	-	24,343.06	23,155.22 7,409.67 32% Boonslick
(40% 6/30 part.)					23,155.22 OSS
					63,652.92



NEMO WORKFORCE DEVELOPMENT BOARD



912 Main Street • Trenton, Missouri 64683 • Tel: 660.359.3622 • TTY: Dial 7-1-1
www.nemowib.org

September 12, 2022

Dr. Mardy Leathers, Director
Office of Workforce Development
Department of Higher Education & WF Development
Jefferson City, MO 65102

Dear Dr. Leathers;

The Northeast Missouri Workforce Development Board is requesting a modification to its 2020-2024 Local Plan. Specifically, please find the following documents for your review:

- 1) Attachment 3, MOU – Revised to include PY22 IFA Cost Share worksheets;
- 2) Attachment 10A – Financial Management and Accounting Procedures Policy;
- 3) Attachment 11, Planning Budget Summaries for PY22/FY23 totaling \$762,004 in WIOA Adult, Dislocated Worker and Youth funding;
- 4) Public notice posted on WDB website with a 15 day comment period; and
- 5) Minutes from the September 19, 2022 WDB meeting to review and approve this modification.

Please reach out the Board staff for any additional questions.

Sincerely,

Michael Purol, Chairman
Northeast WDB

Chris Gamm, Chairman
CLEO Consortium Committee

ATTACHMENT

Planning Budget Summary Budget Amendment

Northeast Region WDB
PY22 Adult

Period: 7/1/2022 6/30/2024

	Original Budget	Line-Item Amendment	Revised Budget
Admin Salary/Fringe	2,450.40		
Admin Other	1,388.56		
Admin Indirect	245.04		
Total Admin	4,084.00		
Program -Salary/Fringe	16,076.22		
Program Other Staffing/OP	7,854.11		
Program Indirect	176.48		
Individual Training Accounts	5,829.17		
On-the-Job Training	959.92		
Participant Staffing: 35% CM S/F	3,892.96		
Apprenticeships/Pre-Apprenticeships	360.00		
Work Experience/Internships	180.00		
Supportive Services	1,436.14		
Total Program Services	36,765.00	-	-
Total Budget	40,849.00	-	-

Agency Costs Expenditure Rate:	66%	\$ 24,106.81
Participant Costs Expenditure Rate:	34%	\$ 12,658.19

* 70%/30% Allowed by OWD

Comments:

Brent Stevens 07 / 26 / 2022
 WDB Director Date
Michael J. Purol 07 / 26 / 2022
 WDB Chair Date

Planning Budget Summary Budget Amendment

Northeast Region WDB
FY23 Adult

Period: 10/1/2022 6/30/2024

	Original Budget	Line-Item Amendment	Revised Budget
Admin Salary/Fringe	10,952.40		
Admin Other	6,206.36		
Admin Indirect	1,095.24		
Total Admin	18,254.00		
Program -Salary/Fringe	73,082.47		
Program Other Staffing/OP	35,692.71		
Program Indirect	788.62		
Individual Training Accounts	26,555.09		
On-the-Job Training	1,439.08		
Participant Staffing: 35% CM S/F	17,734.60		
Apprenticeships/Pre-Apprenticeships	1,640.00		
Work Experience/Internships	820.00		
Supportive Services	6,542.43		
Total Program Services	164,295.00	-	-
Total Budget	182,549.00	-	-

Agency Costs Expenditure Rate:	67%	\$ 109,563.80
Participant Costs Expenditure Rate:	33%	\$ 54,731.20

* 70%/30% Allowed by OWD

Comments:

Brent Stevens 07 / 26 / 2022

WDB Director

Date

Michael J. Purd

07 / 26 / 2022

WDB Chair

Date

Planning Budget Summary Budget Amendment

Northeast Region WDB
PY22 DW

Period: 7/1/2022 6/30/2024

	Original Budget	Line-Item Amendment	Revised Budget
Admin Salary/Fringe	3,466.20		
Admin Other	1,964.18		
Admin Indirect	346.62		
Total Admin	5,777.00		
Program -Salary/Fringe	24,242.54		
Program Other Staffing/OP	9,533.44		
Program Indirect	249.54		
Individual Training Accounts	5,434.02		
On-the-Job Training	1,849.17		
Participant Staffing: 35% CM S/F	6,570.49		
Apprenticeships/Pre-Apprenticeships	1,000.00		
Work Experience/Internships	1,420.00		
Supportive Services	1,698.80		
Total Program Services	51,998.00	-	-
Total Budget	57,775.00	-	-

Agency Costs Expenditure Rate:	65%	\$ 34,025.52
Participant Costs Expenditure Rate:	35%	\$ 17,972.48

* 70%/30% Allowed by OWD

Comments:

Brent Stevens 07 / 26 / 2022

WDB Director Date

Michael J. Purol 07 / 26 / 2022

WDB Chair Date

Planning Budget Summary Budget Amendment

Northeast Region WDB
FY23 DW

Period: 10/1/2022 6/30/2024

	Original Budget	Line-Item Amendment	Revised Budget
Admin Salary/Fringe	13,771.20		
Admin Other	7,803.68		
Admin Indirect	1,377.12		
Total Admin	22,952.00		
Program -Salary/Fringe	96,903.98		
Program Other Staffing/OP	38,096.22		
Program Indirect	991.56		
Individual Training Accounts	21,736.07		
On-the-Job Training	6,090.02		
Participant Staffing: 35% CM S/F	26,281.95		
Apprenticeships/Pre-Apprenticeships	4,000.00		
Work Experience/Internships	5,680.00		
Supportive Services	6,795.20		
Total Program Services	206,575.00	-	-
Total Budget	229,527.00	-	-

Agency Costs Expenditure Rate:	66%	\$ 135,991.76
Participant Costs Expenditure Rate:	34%	\$ 70,583.24

* 70%/30% Allowed by OWD

Comments:

Brent Stevens 07 / 26 / 2022

WDB Director

Date

Michael J. Purol

07 / 26 / 2022

WDB Chair

Date

Planning Budget Summary Budget Amendment

Northeast Region WDB
PY 22 Youth

Period: 4/1/2022 6/30/2024

	Original Budget	Line-Item Amendment	Revised Budget
Admin Salary/Fringe	15,078.00		
Admin Other	8,544.20		
Admin Indirect	1,507.80		
Total Admin	\$ 25,130.00		
IS Program -Salary/Fringe	50,954.70		
IS Program Other Staffing/OP	6,898.98		
IS Program Indirect	271.38		
IS Occupational Skills Training	2,500.00		
IS Work Experience	19,106.26		
IS Work Experience Staffing	2,476.74		
IS On-the-Job Training	-		
IS Pre-Apprenticeships	-		
IS Internships/Job Shadowing	-		
IS Supportive Services	3,168.44		
IS Other Direct Part. Costs (Incentives)	1,500.00		
Total In-School Youth	86,876.50		
OSS Program -Salary/Fringe	74,632.30		
OSS Program Other Staffing/OP	21,550.30		
OSS Program Indirect	814.26		
OSS Occupational Skills Training	11,150.00		
OSS Work Experience	21,381.66		
OSS Work Experience Staffing	3,476.74		
OSS On-the-Job Training	-		
OSS Pre-Apprenticeships	-		
OSS Internships/Job Shadowing	-		
OSS Supportive Services	4,792.24		
OSS Other Direct Part. Costs (Incentives)	1,500.00		
Total Out-of-School Youth	139,297.50		
Total Program Services	\$ 226,174.00		
Total Budget	\$ 251,304.00		

Agency Costs Expenditure Rate:	71%	\$ 161,075.40
Participant Costs Expenditure Rate:	29%	\$ 65,098.60

In-School Expenditure Rate:	38%	\$ 86,876.50
Out-Of School Expenditure Rate:	62%	\$ 139,297.50
Work Experience Expenditure Rate:	21%	\$ 46,441.40

Brent Stevens 07 / 26 / 2022

WDB Director *Michael J. Puro* Date 07 / 26 / 2022

WDB Chair _____ Date _____

ATTACHMENT #10A-Accounting
Approved by Board 2/13/20, 6/15/2020; 9/19/2022



Financial Management and Accounting Procedures

FINANCIAL MANAGEMENT

North Central Missouri College (NCMC) is the Grant Recipient/Fiscal Agent for all Department of Labor, Division of Higher Education Office of Workforce Development (DHEWD) contracted programs. NCMC employs staff to administer and provide program/financial oversight to the Workforce Development Board (WDB). It is the WDB's responsibility to maintain a financial management system in accordance with the requirements of the Uniform Guidance 2 CFR, 200.302 and the Generally Accepted Accounting Principles (GAAP). The financial management system must also be sufficient to meet the requirement of Section 185 (a)(1) and (2) of WIOA. At a minimum, the system must meet the following standards:

- 1) Financial Reporting
- 2) Accounting Records
- 3) Internal Control
- 4) Allowable Costs
- 5) Budget Control
- 6) Source Documentation
- 7) Cash Management

FINANCIAL REPORTING and ACCOUNTING RECORDS

All costs reported against grant funds must be traceable to the accounting records and be allowable costs according to GAAP and the financial reporting requirements of the grant. All records must adequately identify all grant funds and meet all GAAP requirements. These records must contain information pertaining to the grant award and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures, and income.

The WDB, in conjunction with the NCMC Business Office, will ensure compliance with the financial reporting and accounting record requirements. NCMC uses Microsoft Dynamics Great Plains (GP) as its financial accounting system. GP's basic financial statements are presented using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Staff of the WDB maintains excel spreadsheets in order to reconcile to the GP accounting system as well as provides the necessary documents for the reporting of financial information to the WDB, CLEO Coordinating Committee, and the DHEWD.

INTERNAL CONTROLS – SEPARATION OF DUTIES

Effective internal control and accountability must be maintained for all grant cash, real and personal property, and other assets. Grantees must adequately safeguard all such property and must assure that it is used solely for authorized purposes.

Individuals involved in the financial operations for WDB funded programs are noted as follows:

	WDB Fiscal Mgr.	WDB Exec. Dir.	NCMC AP/Pay Dir.	NCMC Bus Of. Sr. Acct.	NCMC VP Bus. & Fin.	NCMC Pres.	NCMC BOT P/VP	NCMC BOT/ WDB
Maintains Financial Records	X							
Prepares AP Vouchers	X							
Authorizes AP Vouchers		X		X	X	X		
Processes AP Vouchers			X					
Signs Checks					X		X	
Distributes checks			X					
Reconciles AP to financial records	X							
Receives/Prepares Deposits	X			X				
Takes Deposits to Bank				X				
Records receipts	X			X				
Prepares Cash Drawdowns	X							
Reconciles Receipts to financial records	X							
Prepares Bank Reconciliation				X				
Reviews/Approves Bank Reconciliation					X			
Receives/Approves timesheets		X						
Processes Payroll	X		X					
Reconciles Payroll to financial records	X							
Allocates Costs (includes coding)	X							
Prepares Trial Balance/Progress Report			X	X				
Reconciles TB/PR to financial records	X							
Prepares Treasurer's Report				X	X			
Review/Approves Monthly Ck Register								X
Reviews/Approves Treasurer's Report								X
Reviews/Approves Progress Report								X

A) Cash Disbursement (AP) Process:

WDB administrative, and Job Center bills are received at the WDB office by postal mail, or electronic mail and forwarded to the Fiscal Manager to accompany any support documents, if necessary. A Payment Voucher/Purchase Order is completed by the Fiscal Manager when processing payments for disbursement, which includes coding costs by proper funding source and cost allocation. Payment Vouchers contain

detailed information to include: account code, description of the item being purchased, quantity, cost, procurement method, and authorized signatures. The Payment Voucher is attached to the invoice along with any other support documentation. Each Payment Voucher is then listed on an excel worksheet as an “allocated/indirect cost pooled” expense or by direct charge to specific grants. Totals from the Allocated/indirect cost pooled and Payroll worksheets are added to the Direct Training expenses for a total listing of expenditures for the month.

Payment Vouchers for operational, Job Center, and sub-recipient billings are then given to the WDB Director for signature. The WDB Director serves as the authorized signature for all WDB grant expenditures. In the absence of the WDB Director, the VP of Business & Finance at North Central Missouri College can sign as the authorized signature. In addition, an NCMC signature is required on all college purchases as a second signature authority. Items under \$3,000 can be signed by the NCMC Business Office Senior Accountant or the NCMC VP of Business and Finance. Costs over \$3,000 require the NCMC President’s signature.

Billing documents which include all disbursements to be paid for the processing period are forwarded to the NCMC business office for the required NCMC signatures. Once signed by appropriate NCMC staff, copies are made. One copy of the payment voucher, with supporting documentation, is retained at the WDB office, while the originals are forwarded to the NCMC Accounts Payable/Payroll Director who enters each of the payables into the GP accounting system. Checks are then generated. All checks require two signatures: The first signature is either the NCMC VP of Business & Finance (which also serves as the Board of Trustees Treasurer) or the Business Office Senior Accountant, while the second signature is either the President or Vice-President of the NCMC Board of Trustees. Once checks are signed, they are then given back to the Business Office in which staff prepares checks for mailing or issuing payments online. All originals are labeled by month of disbursement and kept on file in the NCMC Business Office. A check listing, Treasurer’s Report, and Progress Report Summary is provided to the Board of Trustees for approval at their monthly meetings. Copies of the check register, trial balance, and progress report are provided to the WDB Fiscal Manager to review and reconcile against the financial records. A copy of the Progress Report Summary is provided to the WDB for review and approval.

Subrecipient Payments

The Training Services Bill is the document used by sub-recipients to submit billings to the WDB. Training Services Bills (TSB’s), as well as documentation to support the reported costs, are due by the 5th of each month. The Fiscal Manager enters the monthly request for reimbursement onto an excel worksheet entitled “Contract Control Sheet”, which tracks monthly expenditures by contract number, program year, and funding source. These Contract Control sheets are used to compare budget to expenditures to ensure that none of the line items and/or budgets have a deficit balance and that sub-recipients are meeting the appropriate expenditure requirements. Copies of the Contract Control Sheets are printed and filed for quick reference. Each line item of the TSB is then coded to ensure proper entry into the GP/AP system using the FIFO (first in/first out) method for spending authority. A copy of the TSB, along with any support documents, are filed by month and retained at the WDB office, while the originals are sent to the business office at North Central Missouri College to be entered into the GP/AP system.

Cost Share – Job Center Payments

The WDB will be responsible for providing oversight and management of all comprehensive Missouri Job Centers located in the Region in which cost-sharing among WIOA partners is required. Any Job Center costs

paid by the WDB will be processed by the procedures as outlined above. Job Center costs will then be entered into the State's FRS system by the 10th of the month for reporting purposes. Job Center costs, as outlined in the region's MOU/IFA (Memorandum of Understanding Infrastructure Funding Agreement) will be allocated, based on each partner's share of FTE's to total FTE's in each Job Center. The WDB will invoice each of the partners for their proportionate share monthly, quarterly, or annually based upon the method negotiated. Once reimbursed by partners, journal entries will be made to offset the initial expense. Financial records will be tracked, reconciled quarterly, and adjusted if necessary.

B) Cash Receipts Process

Once monthly disbursements are processed, the Fiscal Manager enters each of the month's expenses by funding source on the expense side of the Revenue/Expense Report. This creates a deficit which in turn reflects the appropriate cash need. A cash draw is then made through DHEWD's online reporting system or to the appropriate awarding entity for reimbursement as soon as possible. Once confirmation is received through electronic mail, the Fiscal Manager verifies it against the cash request.

For any funds received through the mail, the Fiscal Manager completes a deposit slip, endorses the check for deposit only, makes a copy of the check and then takes the check to the Bank. Copies of the check stubs and deposit slip are taken to the NCMC Business Office Senior Accountant records the receipt into the GP/AR system, while the WDB Fiscal Manager records the receipt on the revenue side of the Revenue/Expense Report. At month-end, the Fiscal Manager completes a Cash Receipts Form to account for all revenue received for the month. The Cash receipts form identifies the appropriate grant revenue code, date of receipt, and amount as well as reports beginning and ending cash receipts balance for the month. This document is then forwarded to the NCMC Business Office Senior Accountant who verifies the receivables in the WDB's bank account before completing monthly Bank Reconciliation.

The NCMC Senior Accountant prepares a monthly Treasurer's Report, which has been reconciled to the General Ledger cash account and Bank reconciliation. The Cash Receipts Form, from the WDB, is also used to ensure the WDB and College financial records are reconciled for the month. A copy of the Treasurer's Report is included with documents approved by the NCMC Board of Trustees monthly.

C) Bank Reconciliation

The WDB bank statement is received online by the NCMC Business Office Senior Accountant, who reconciles the statement to the General Ledger cash account and Cash Receipts Form from the WDB. The reconciliation worksheet is signed, dated by the preparer, and forwarded to the NCMC VP of Business and Finance for approval.

A copy of the bank reconciliation is provided monthly to the WDB Fiscal Manager. The Fiscal Manager reviews this listing of outstanding checks and follows up on any that are more than 30 days old. Any checks outstanding beyond 90 days will be voided. If a payee cannot be reached or is uncooperative, State guidelines for unclaimed property will be followed.

COST ALLOCATION PLAN

Uniform Guidance 2 CFR Part 200.412-414 establishes guidelines for categorizing costs. The WDB will utilize the following methods to categorize and allocate costs to ensure they are performed in a consistent manner.

A) Indirect/Pooled Costs

Indirect Costs are those costs incurred for a common or joint purpose benefiting more than one cost objective and are not readily assignable to the cost objective benefited. These costs include, but are not limited to the following: phone, postage, copier/equipment costs, office supplies, rent and maintenance fees, insurance, subscriptions, membership fees, staff travel costs, leave/benefit costs, and the WDB's portion of the indirect cost rate paid to NCMC. These expenditures will be charged to a WIOA Admin cost pool and then allocated at month end to the various programs based on staff timesheets. These costs will be charged to both Administration and Program Services, consistent with time sheet charges.

B) Direct Costs

Direct Costs are those costs that can be readily identified and directly charged to a specific program based on benefits received. Any WDB costs that have a direct benefit to a particular program will be charged directly to that program, with a clear justification as to the percent charged to each specific program. These Direct costs will include those charged to both Administration and Program Services.

Those costs that are solely for Administrative purposes such as admin salaries and fringe, board member travel, and board meeting expenses will be charged to a WIOA Admin cost pool. These costs will then be allocated to the WIOA Adult, Dislocated Worker, and Youth Admin budget based on the percent of staff time charged directly to the WIOA Adult, DW, and Youth programs.

Staff Timesheet Reporting – NCMC has an electronic process for employees to report time. This process includes hours worked and any leave that is taken. Because this system does not allow for the allocating of time between WDB administered programs as required by federal guidelines, WDB staff also complete timesheets monthly to report hours worked based on benefits received and functions performed. Timesheets are turned into the WDB Director to certify and approve before being forwarded to the Fiscal Manager who records the hours worked by program on the Time Allocation Worksheet. Any time that cannot be directly charged (vacation, sick, flex, holidays), as well as staff benefit costs (insurance, retirement, etc.), is recorded as “pooled” time and allocated based on the allocation method below.

The **Allocation Formula** is determined by the percent of time directly spent on a particular program, as reported on staff timesheets, divided by the available hours for all staff for the month. This percent is then used to allocate all “pooled” staff fringe/benefit costs as well as those indirect/cost pool expenditures identified above.

In-School/Out-of-School Youth Allocation: WIOA youth program expenditures typically cannot be directly charged between in-school and out-of-school because there is no direct cost objective that can be determined. Therefore, the WDB will use the total monthly expenditures directly charged by sub-recipients between in-school and out-of-school to determine the percent to be used to allocate youth expenditures for the WDB.

Job Center Allocation: All Job Center costs will be charged to the Adult and Dislocated Worker funding streams. The method used to allocate costs between the two funding streams will be determined based on the percent of sub-recipients monthly costs directly charged to each. The percentage rate will be reviewed and adjusted on a quarterly basis.

INDIRECT COST RATE (ICR)

North Central Missouri College, through the Department of Health and Human Services, has an approved Indirect Cost Rate for both on and off-campus programs. The Indirect Cost Rate is determined by the percent of those Administrative staff salaries in the Indirect Cost pool divided by the total institutional salaries. Administrative staff included in the indirect cost pool include staff in the business office, IT, president's office, and 20% of the executive instructional staff. The WDB, as one of NCMC's direct federal grants, will contribute its share to the indirect cost pool by applying the current, approved indirect cost rate to the WDB's monthly salary/wage costs. The WDB's indirect cost payment to the college will then be allocated to the various WDB programs through the indirect/pooled allocation method as described above.

CASH MANAGEMENT

Cash management means the process of managing cash inflows and cash outflows. Excess Cash is an additional amount of cash in excess of what sub-recipient(s) normally would need to have on hand for the day-to-day administration of Federal programs. Uniform Guidance 2 CFR Part 200.305(b) states "For non-Federal entities other than states, payments methods must minimize the time elapsing between the transfer of funds from the United States Treasury or the pass-through entity and the disbursement by the non-Federal entity whether the payment is made by electronic funds transfer, or issuance or redemption of checks, warrants, or payment by other means.

The WDB Fiscal Manager will utilize a Revenue/Expenditure Report worksheet to manage and determine cash needs for each federal grant award. In addition, WDB staff will continue to maintain the Status of Federal Funds (excess cash) worksheet to aid in easily determining if any excess cash exists before requesting additional funds from federal grantees. For DHEWD funded programs, the online, FRS (financial reporting system) will be used to report expenditures and request cash. The FRS system will determine if any excess cash exists by comparing receipts to expenditures at month-end. If any excess cash exists, the FRS system will require an explanation to be approved or denied by DHEWD.

Sub-recipients are responsible for managing their cash balances as well as those of their sub-recipients. Excess Cash balances are not acceptable. Federal cash balances in excess of three (3) business days is an existing standard used by Federal agencies in interpreting USDOL's requirements under 31 CFR 205.12 (b) (4) to advance only enough cash to meet actual, immediate cash needs.

Wherever possible, the WDB will operate on a cost-reimbursable basis for both itself and its sub-recipients. Any sub-recipient requesting an advance on WDB funded programs, the Excess Cash Report (provided as an attachment to their contract) must be completed. If any interest is earned on federal advance payments from WDB funded programs, amounts up to \$500 per year may be retained and used by the sub-recipient for administrative expenses. Any additional interest earned on Federal advance payments deposited in interest-bearing accounts must be remitted annually to the WDB and onto the DHEWD.

Non-Interest Bearing Account

All WDB funds are maintained in a bank account separate from other NCMC funds at Citizen's Bank and Trust in Trenton. The WDB's account is a non-interest-bearing account and carries FDIC insurance on balances up to \$250,000. NCMC has securities pledged for any balances that exceed FDIC limits on all of its

accounts. As outlined in Uniform Guidance 2 CRF Part 200.305(7), Federal funds are to be maintained in an interest-bearing account unless one of the following exemptions are met:

- 1) The LWDB receives less than \$250,000 in Federal awards per year;
- 2) The best reasonably available interest-bearing account would not be expected to earn interest in excess of \$500 per year on Federal cash balances.
- 3) The depository would require an average or minimum balance so high that it would not be feasible within the expected Federal and non-Federal cash resources.
- 4) A foreign government or banking system prohibits or precludes interest-bearing accounts.

The WDB, periodically, will perform the following calculation in order to adequately justify exemption # 2 above:

- Obtain the daily balance from the bank for a 4 quarter period
- Obtain the highest interest rate for the last 12 month period
- Calculate the highest reported daily balance by the highest reported interest rate to determine if the interest earned would be less than \$500 to remain exempt.

ALLOWABLE AND UNALLOWABLE COST STANDARDS

The question as to whether or not a cost charged to a Federal award or a WIOA program is allowable depends on specific guidelines provided by the grantor and the provisions spelled out in the Uniform Guidance. This segment references applicable cost principles in the Uniform Guidance that govern the allowability of costs. Further guidelines respecting allowable costs, if any, will be provided in contract documents.

Generally, for a cost to be allowable under Federal or State award, the cost must be **necessary**, **reasonable**, and **allocable**. The Uniform Guidance, 2 CFR 200.403, sets out the following:

Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards:

- a) Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.
- b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.
- c) Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-Federal entity.
- d) Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
- e) Be determined in accordance with generally accepted accounting principles (GAAP).
- f) Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period.
- g) Be adequately documented and able to trace expenditure to financial records.
- h) Costs must be incurred during the approved budget period.

The above standards will apply irrespective of whether a particular item of cost is treated as direct or indirect.

WIOA also exemplifies costs that may not be allowable under the Act. For example:

- 1) No funds available to carry out an activity under this title shall be used for employment generating activities, investment in revolving loan funds, capitalization of businesses, investment in contract bidding resource centers, economic development activities, or similar activities, that are not directly related to training for eligible individuals under this title. No funds received to carry out an activity under subtitle B shall be used for foreign travel (WIOA Section 181 (e)).
- 2) Lobbying or costs of any salaries or expenses related to any activity designed to influence legislation or appropriations pending before the Congress of the United States are unallowable WIOA costs (WIOA Section 195 (a)(1)).
- 3) Costs of employment or training of participants in sectarian activities are unallowable (WIOA Section 188 (a) (3)).
- 4) Costs of public service employment, except to provide disaster relief employment, as specifically authorized in Section 170 (d) are unallowable.

The WDB and its sub-recipients must utilize Uniform Guidance, 2 CFR 200, Subpart E (Cost Principles) in its entirety to determine if costs are allowable, unallowable, or require prior approval from the federal awarding agency.

BONDING REQUIREMENTS

Bonding is an agreement between a bonding or insurance company and an entity whereby the insurance or bonding company guarantees payment of a specified dollar amount as damages, in the event covered employees, cause financial loss to the entity. Bonding requirements ensure that the awarding entity is indemnified against financial losses caused by officers and employees who hold fiduciary positions with Sub-recipients.

All NCMC, WDB, and Sub-recipient personnel who have access to or control funds received from awarding agencies and/or deposit funds will be bonded to provide protection against losses. In addition, individuals who may handle mail or assist in the preparation or distribution of checks or any financial documents must also be covered by the bond. The following guidelines will be followed:

1. Subrecipient(s) with WDB/DHEWD grants of less than \$500,000 must carry a minimum of \$50,000.
2. Subrecipient(s) with WDB/DHEWD grants of \$500,000 or more must carry a minimum of \$100,000.

AUDIT GUIDELINES AND STANDARDS

An audit may be defined as the examination of an entity's accounting books and records so as to form an opinion on the fairness of the entity's financial statements.

The WDB, through its Grant Recipient/Fiscal Agent, North Central Missouri College, will adhere to the audit requirements as outlined in Uniform Guidance 2 CFR Part 200 Subpart F for institutions of higher education, hospitals, and other non-profit organizations and apply all applicable portions to its sub-recipients.

All sub-recipients that expend \$750,000 or more in Federal funds in a fiscal year must undertake an audit in accordance with the requirements of 2 CFR Part 200, Subpart F, and the Single Audit Act (SAA) Amendments of 1996. If a Single Audit is required, sub-recipients must upload their reporting package and data collection form to the Federal Audit Clearinghouse (FAC). Sub-recipients who expend less than \$750,000 in federal funds will be exempt from 2 CFR Part 200 Subpart F reporting, however must conduct either an organization-wide or program-specific audit. Sub-recipients must supply the WDB with one copy of their agency audit report and any related management letters issued by the auditor. Audit reports must be submitted no later than 30 days of receipt of the auditor's report or 9 months after the end of the grantee's fiscal year, whichever is earlier.

All audit reports must present financial information (revenues and expenditures) in sufficient detail to allow for reconciliation to contract progress reports (expenditure reports) to include reported stand-in costs, program income expenditures, and matching expenditures as applicable. This may be done as part of the required audit report schedules or on supplemental schedules. This financial information must be provided in sufficient detail to account for all funding provided by the WDB.

The Fiscal Manager will review the audit and complete an Audit Resolution Sheet which includes verification of reported expenditures. An acceptance letter will be issued to the auditee within six (6) months after receipt of the audit report. A copy of the audit report along with copies of work papers used to reconcile expenditures, a completed audit report review checklist, a copy of the Data Collection Form (if applicable), and any correspondence documenting acceptance of the audit report and disposition of reported questioned costs will be retained in the audit file. Audit reports will be taken before the Workforce Development Board in June of each year for review and approval.

FINANCIAL MONITORING

Financial monitoring is a process that is essentially performed to ensure that WIOA and/or any other programs administered achieve their intended results; that resources are efficiently and effectively used for authorized purposes; and that resources are protected from waste, fraud, and abuse.

Uniform Guidance, 2 CFR 200.329 (a) states that "The non-Federal entity is responsible for oversight of the operations of the Federal award supported activities. The non-Federal entity must monitor its activities under Federal awards to assure compliance with applicable Federal requirements and performance expectations are being achieved. Monitoring by the non-Federal entity must cover each program, function, or activity.

Furthermore, the USDOL regulation, 20 CFR 683.410(a) as proposed, require: Each recipient and sub-recipient of funds under title I of WIOA must conduct regular oversight and monitoring of its WIOA program(s) and those of its sub-recipients and contractors in order to:

- 1) Determine that expenditures have been made against the proper cost categories and within the cost limitations specified in the Act and the regulations in this part;

- 2) Determine whether there is compliance with other provisions of the Act and the WIOA regulations and other applicable laws and regulations;
- 3) Assure compliance with 2 CFR part 200; and
- 4) Determine compliance with the nondiscrimination, disability, and equal opportunity requirements of sec. 188 of WIOA, including the Assistive Technology Act of 1998 (29 U.S.C. 3003).

WIOA Section 107(d) (8) also mandates program oversight responsibilities.

To ensure compliance with Uniform Guidance 2 CFR 200.329 and USDOL regulation 20 CFR 683.410(a), the WDB will conduct an annual financial monitoring review for each of its sub-recipients.

The WDB's Fiscal Manager will perform an on-site monitoring visit during the first half of the program year, however no later than June 30th. In addition, compliance reviews will be performed quarterly throughout the program year. As outlined in the WDB's Sub-State Monitoring Policy # P7, the financial review will ensure adequacy of internal controls and the reliability of each sub-recipient's financial management systems as they relate to the administrative sub-award. This monitoring review will ensure that the sub-recipient meets the terms and conditions of the sub-award and the fiscal goal or requirement, and that amounts reported are accurate, allowable, supported by documentation, and properly allocated. The review will include, but will not be limited to, reviews of the following processes: financial reporting, internal controls, source documentation, cost allocation/indirect costs, cash management, procurement, and inventory review. A written monitoring report will be issued to the sub-recipient within 30 days from the on-site monitoring review and identify any areas of non-compliance and recommendations. Monitoring Reports will be reviewed and approved by the Executive Director prior to the final report being submitted to the sub-recipient and presented to the WDB during their June meeting.

In addition to the procedures included herein, the WDB has established Administrative Policies to address the following:

- Issuance A1 – Exempt Status – Work Schedules
- Issuance A2 – Accident Reports
- Issuance A3 – Inclement Weather/Administrative Leave
- Issuance A5 – Travel
- Issuance A6 – Hiring Procedures
- Issuance A7 – Use of Computers, Telephones & Equipment
- Issuance A8 – Waste, Fraud and Abuse Procedures
- Issuance A9 – Salary Schedule
- Issuance A10 – Job Descriptions
- Issuance A11 – Drug-Free Workplace
- Issuance A12 – Sunshine Law Resolution
- Issuance A13 – Credit Card Policy
- Issuance A14 – Family Medical Leave
- Issuance A15 - New Board Member Orientation
- Issuance A16 – Signature Authority

Issuance A17 – Confidentiality Policy
Issuance A18 – Inventory Policy
Issuance A19 – Record Retention Policy
Issuance A20 – Program Income Policy
Issuance A21 – Working with FBO and CBO – EO 13279
Issuance A22 – Nondiscrimination and Equal Opportunity WIOA Complaint & Grievance
Issuance A23 – Procurement
Issuance A24 – Meals/Snacks/Beverages Policy
Issuance A25 – Conflict of Interest/Code of Conduct Policy
Issuance A26 – ADA Reasonable Accommodation Policy
Issuance A27 – Harassment, Discrimination, and Retaliation Policy
Issuance A28 – Accessibility Policy – Persons with Limited English Proficiency

PY 22 ADMINISTRATIVE BUDGET – NCMC/WDB OFFICE

REVENUE	Northeast
SOURCE	PY 22 Budget
WIOA Title I PY21 (10% admin & 8% training)	\$ 131,061.00
WIOA Carryover Funds	\$ 23,022.25
TANF SkillUp	\$ 12,000.00
TANF Job League	\$ 5,000.00
EO Budget	\$ 25,000.00
TOTAL REVENUES	\$ 196,083.25

EXPENSES		Northeast
DESCRIPTION	ACCOUNT CODE	PY 22 Budget
Salaries	12-060-840-56130	\$ 92,380.50
Retirement (NT 6.86%)	12-060-840-56221	\$ 7,435.99
Insurance (Health/Life)	12-060-840-56241 12-060-840-56242	\$ 16,155.73
FICA (6.2%)	12-060-840-56281	\$ 5,727.59
Medicare (1.45%)	12-060-840-56282	\$ 1,339.52
Leave Reserve	12-060-840-56283	\$ 2,983.79
Unemployment Compensation		\$ 2,500.00
Telephone (Long Distance)	12-060-840-67220	\$ 800.00
Workman's Comp/General Liability	12-060-840-66351	\$ 1,750.00
Staff Travel (lodging, meals, prof dev.)	12-060-840-66353	\$ 1,000.00
Staff Mileage	12-060-840-66343	\$ 4,500.00
Other Costs (supplies)	12-060-840-66600	\$ 700.00
Postage	12-060-840-66406	\$ 150.00
Copies	12-060-840-66404	\$ 250.00
Memberships/Website mnt./TEAM Dues	12-060-840-66490	\$ 1,000.00
Equipment/Service	12-060-840-76533	\$ 2,000.00
Advertising/Public Notices	12-060-840-66602	\$ 250.00
Contractor/Business Services/Partner Mtgs.	12-060-840-66647	\$ 250.00
Rent/Utilities	12-060-840-66304	\$ 12,000.00
Contracted Services (Maint/IT Support)	12-060-840-66310	\$ 2,000.00
Indirect Costs (10% off campus)	12-060-840-66606	\$ 9,238.05
Audit - NCMC (6-30-2022)	12-060-840-66303	\$ 5,922.08
WDB Meetings / WDB Travel	Direct Admin	\$ 2,500.00
MAWD Conference	Direct Admin	\$ 2,000.00
Outreach – Employer Engagement	Direct Admin	\$ 250.00
Direct EO Officer Travel, Trng	Direct EO	\$ 1,000.00
Transitional Services/Merger Reserve (consultant, audits, CPA services)	Direct Admin	\$ 20,000.00
TOTAL BUDGETED EXPENSES		\$ 196,083.25
Surplus/Deficit		\$ 0.00

Transfer of Funds Request

The Northeast Region Workforce Development Board would like to request a transfer of **\$7,598** from the FY22 Dislocated Worker to FY22 Adult program. This represents just **3%** of the FY22 Dislocated Worker Budget. These funds will be used to cover projected participant costs for tuition, books and fees (ITA's).

Expenditures as of August 31, 2022 for the PY21/FY22 DW program are reported at **82.17%**, while the PY21/FY22 Adult program is reporting a **82.18%** expenditure level. We do not anticipate that the amount of this transfer will affect the funds that continue to be available to serve the unemployed workers in this area.

Planning Budget Summary Budget Amendment

Northeast Region WDB

FY22 DW

Period: 10/1/2021 6/30/2023

	Original Budget	Line-Item Amendment	Revised Budget
Admin Salary/Fringe	20,000.00	(7,113.82)	12,886.18
Admin Other	5,847.00	5,768.00	11,615.00
Admin Indirect	-	1,345.82	1,345.82
Total Admin	25,847.00	-	25,847.00
Program -Salary/Fringe	101,300.00	(2,500.00)	98,800.00
Program Other Staffing/OP	24,000.00	16,000.00	40,000.00
Program Indirect	20,000.00	2,000.00	22,000.00
Individual Training Accounts	41,700.00	(7,598.00)	34,102.00
On-the-Job Training	6,000.00	4,000.00	10,000.00
WBL Training-Related Staffing	2,000.00	(1,500.00)	500.00
Incumbent Worker Training	20,000.00	(20,000.00)	-
Work Experience	8,000.00	2,000.00	10,000.00
Supportive Services	9,631.00		9,631.00
Total Program Services	232,631.00	(7,598.00)	225,033.00
Transfer to Adult			
Individual Training Accounts	-	7,598.00	7,598.00
Total Budget	258,478.00	-	258,478.00

Agency Costs Expenditure Rate:	69%	\$ 160,800.00
Participant Costs Expenditure Rate:	31%	\$ 71,831.00

Comments: Budgets amended to 1) transfer \$7,598 from DW to Adult; 2) Adjust line-items to reflect actual expenditures through August.