

## **ATTACHMENTS K,L,M,N,O,Q**

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# **K**

## **Accounting Policies and Procedures**

# REGION VI WORKFORCE DEVELOPMENT BOARD

## ACCOUNTING POLICIES AND PROCEDURES

### Summary

WV Region VI Workforce Development Board, Inc. uses a computerized program called QuickBooks to record all transactions. A third-party service provider (Conley CPA Group, LLC) is currently contracted to operate this system and manage Region VI's accounts. This system is designed to produce a check register, deposit detail, general journal, general ledger, payroll register, accounts payable detail, income statement, and balance sheet. The program is easy to use and has two important features:

1. Capture all daily transactions (checks, invoices, bills, deposit slips, etc.) by entering them into the accounting system. QuickBooks makes this task significantly faster than writing by hand.
2. QuickBooks summarizes your records in reports to give you a complete financial picture.

The Chart of Accounts is set up to track expenditures according to funding streams (see attached Chart of Accounts).

### Cost Allowability

Region VI WDB will follow the following BASIC GUIDELINES FOR ALLOWABILITY in accordance with the new CFR 2 Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards - Section 200.403:

#### **Section 200.403 Factors affecting allow ability of costs**

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), except, for state and local governments and Indian tribes only, as otherwise provided for in this Part.

- (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 prior period.
- (g) Be adequately documented.
- (h) Cost must be incurred during the approved budget period. The Federal awarding agency is authorized, at its discretion, to waive prior written approvals to carry forward unobligated balances to subsequent budget periods pursuant to 200.308€(3).

### **Cash Receipts**

1. Conley CPA Group enters all financial transactions into QuickBooks throughout the month. At the end of each month Conley CPA Group allocates expenses to the appropriate funding stream according to the staff timesheets and the time worked in each funding stream. They then prepare a Payroll Allocation report and send it to the Region VI WDB. The Fiscal Manager prints a monthly profit & loss report and the payroll allocation report and uses these reports and QuickBooks backup reports to prepare a breakout spreadsheet to get accurate actual expenditures for each funding stream. The breakout spreadsheet along with the invoices on hand are used to prepare a cash requisition report for submittal to WORKFORCE West Virginia. The report includes a list of each funding streams projections for no longer than a 2-week period to reduce the amount of cash on hand. The Region VI WDB office e-mails the request for cash to the WORKFORCE West Virginia Office and a copy to Conley CPA Group to post as an account receivable in the QuickBooks program.
2. The Fiscal Manager prepares a payment voucher to be submitted through OASIS, the WV processing system, for payment. (*see attached Subrecipients Procedures for Requesting Cash*)
3. The Fiscal Manager prepares the information for a wire transfer, which includes the source, bank account number, and the amount of receipt.
4. Conley CPA Group records all cash receipts in QuickBooks accounting system.
5. Periodically, refunded checks are received by the Region VI WDB office. These checks usually arrive by mail and are opened by the Program /Administrative Assistant and stamped as received on that date. All checks are restrictively endorsed "For Deposit Only" by the Fiscal Manager.
6. The Region VI WDB Fiscal Manager then enters the check #, amount, name, and date received onto a checks received log that is maintained in the Region VI WDB office in order to keep track of deposits made and to ensure reconciliation with bank records.
7. Copies of the checks are attached to the Checks Received Log.
8. Refund checks are identified by funding stream and sent to United Bank for deposit. A copy of the deposit slip is sent to Conley CPA Group.
9. Conley CPA Group posts the deposit in the QuickBooks accounting system and later reconciles with the monthly bank statement.

### **Debt Collection**

1. Region VI WDB receives most of the organizational funds/receivables through the State Auditor's Electronic System. However, a debt could occur as a result of a training provider refund when a student drops out of a training program. The Fiscal Manager monitors each withdraw and subsequent refund as a result of the student not completing the program.
2. Each training provider is required to have a refund policy which is outlined in the attached Training Provider Refund Policy. The Fiscal Manager will contact the school if he/she feels that a refund is due to the Region VI WDB and attempt to collect the funds from the training provider based on their refund policy. Contact will be made first with a phone call and if unsuccessful, secondly with a letter requesting the refund be remitted within 30 days.
3. Once the refund check is received in the Region VI WDB office it will be handled in accordance with the section headed "Cash Receipts" of the Region VI Accounting Policies and Procedures.

### **Accounts Payable and Cash Disbursements**

1. All original invoices are date stamped by the Program / Administrative Assistant and given to the appropriate individual for approval of payment. Once approved, the Fiscal Manager receives the invoice. An accounts payable log is prepared by the Fiscal Manager listing each invoice-by-invoice number, accrual date, amount, account number, vendor name, and vendor address. This log is submitted to the Program / Administrative Assistant to review for accuracy. Once reviewed, it is submitted to the Executive Director for approval. The Executive Director returns the approved log to the Fiscal Manager. The approved accounts payable log is forwarded to Conley CPA Group to process the accounts payable log through the QuickBooks System.
2. CPA Conley Group will enter the invoice in QuickBooks as a bill if the check is not processed the same day the accounts payable log is received. A check is processed for each vendor and Conley CPA Group enters the check number on the accounts payable log and sends the log with the checks to the Fiscal Manager. The Fiscal Manager gives them to the Program / Administrative Assistant to review the accuracy of the check as compared to the log. The Program / Administrative Assistant will give the log and checks to the Executive Director to sign. Once signed, the Executive Director will forward the signed checks to the Program / Administrative Assistant to prepare for mailing.
3. The Program / Administrative Assistant enters the date the check is sent to the vendor, the check number and the date the invoice was paid on the accounts payable log.
4. The Program / Administrative Assistant stamps all invoices "PAID" and gives the invoices and accounts payable logs the Fiscal Manager to file.

5. Electronic payments or on-line payments are processed the same as other invoices, except that once the accounts payable log is reviewed and approved by the Program/Administrative Assistant, the Executive Director completes the electronic payment using the bank routing number and account number and enters the payment confirmation number on the accounts payable log before it is sent to Conley CPA Group. Also, a copy of the electronic payment confirmation email is sent along with the accounts payable log for backup. Conley CPA Group will enter the electronic payment transaction in Quickbooks and use the confirmation number in place of writing an actual check. Conley then documents the confirmation number as the check number on the accounts payable log before sending it back to the WDB. Electronic payments are usually completed in order to ensure that no late fees are charged for invoices that have a quick turnaround time, such as payments for phone services, internet services, equipment rental services, etc. Region VI notes here that during the COVID 19 pandemic, the U S mail service was very slow and paper checks were not received by some vendors in a timely manner.
6. Conley CPA Group is responsible for all blank checks, which are kept under lock and key.
7. The Executive Director signs all checks up to \$20,000.00. Checks greater than \$20,000.00 requires two signatures from authorized persons included on the bank's signature card. (Exception: As per LEO Minutes dated September 18, 2009 and approved December 11, 2009 – Any Grantor and/or vendor who requests 2 signatures on checks less than \$20,000.00, namely WV DHHR, will be accommodated)
8. Photo copied checks are filed monthly with the bank statement and bank reconciliation for cross-references.
9. Conley CPA Group writes all checks through QuickBooks accounting system and a backup of these files are used each month to reconcile the account and prepare the financial reports.
10. Voided checks will have "VOID" written across the check and the signature line is blackened and cut through for security reasons. A voided check log is maintained by the Fiscal Manager and attached to the corresponding bank statement. Conley CPA Group is provided a photocopy of any voided checks to make the appropriate adjustment in QuickBooks.
11. Checks that are destroyed by the accountant's printer or misprinted by the accountant's printer will be treated the same as any other Voided Check with the check number recorded in QuickBooks marked "Void" and an explanation entered into the history section of QuickBooks.

### **One Stop Operating Costs – Partner Contributions**

1. American Job Center (AJC) Partner reimbursements for proportionate share of One Stop operating costs are processed on a quarterly basis. Invoices are sent to the AJC partners for their quarterly proportionate share of the monthly One Stop Operator contract costs. Each partner's proportionate share is based upon

Full-time Equivalent Staff located in each of the four one stop locations in Region VI.

2. The Fiscal Manager prepares a spreadsheet of all invoices received in the previous quarter from the one stop operator which includes each partner's proportionate share. The spreadsheet is sent to the one stop coordinator who prepares invoices for each partner. The one stop coordinator then mails the invoices to each respective partner for payment.
3. One Stop contribution payments are sent either by check or electronically to the Region VI WDB to offset the total costs of the one stop operator contract expenses.
4. The Region VI Fiscal Manager deposits checks into the Region VI bank account and sends copy of the deposit ticket to Conley CPA Group in order to enter the deposit in Quickbooks. Notification of electronic deposits are also recorded and sent to Conley CPA for entry into Quickbooks.
5. Conley CPA Group records all deposits into Quickbooks under GL#67720-R.
6. The Region VI Fiscal Manager then pays future one stop contractor invoices by applying the funds from the GL#67720-R account first and then offsetting the remainder of the invoice with WIOA funds. (allocated accordingly) Each quarter the GL#67720-R account will net itself to \$0 in Quickbooks.

### **Budgets**

1. Budgets are prepared by the Region VI WDB Fiscal Manager and Executive Director by taking the state allocation chart and using prior year expenditures totals per line item.
2. The Region VI WDB budget is prepared keeping in mind prior year expenditures and estimating present year needs and requirements. These are calculated on a line item spreadsheet and taken to the WDB Board and LEO Board annually for approval. This approval is documented in the board meeting minutes prior to sending the budgets to the state.
3. Budget sheets received from the state are then completed and submitted with the grant approval to Charleston for approval for each program i.e. Adult, Dislocated Worker, and Youth.
4. From time to time throughout the year it may be necessary to shift monies from one line item to another, due to under-expenditure or unforeseen circumstances. However, the shifts of monies can only be within the respective funding stream i.e. funds cannot be moved from dislocated worker to offset expenditures in Adult or vice versa. (Except with an approved Transfer approval from State) Furthermore, funds from all three funding streams cannot be moved into Administration. The cap of Administration funds is 10% of the total allocation of each funding stream established in the approval of the grant. Any revision or modification to the budget that is more than 10% of the total budget amount must receive approval from WorkForce West Virginia management before the modification is put into effect. Budget revisions must be submitted in writing via e-mail to Scott Adkins, Acting Executive Director of WorkForce West Virginia. The request should include an explanation for the revision; the approved line-item

budget along with the newly requested line-item budget, and a new budget narrative that identifies the calculations for the revised amounts. The 10% is a cumulative percentage; once the 10% threshold is exceeded, all revisions must receive WorkForce West Virginia management approval.

### **Allocation of Costs**

WV Region VI Workforce Development Board, Inc. combines its Title I administrative costs into one pool. The pool consists of total administrative costs for Adult, Youth, and Dislocated Worker. These costs are reported as a total administration for the WIOA program.

The general approach of Region VI Workforce Development Board in allocating costs to particular grants and contracts is as follows:

- A. All allowable direct costs are charged directly to programs, grants, activity, etc. Some cost categories may be charged directly to the Administrative cost category based upon the nature of the cost.
- B. Allowable direct costs that can be identified to more than one program are prorated individually as direct costs using a base most appropriate to the particular cost being prorated. In most cases, the employee timesheet will be used to allocate costs between each funding stream, and/or grant. (see example 1)
- C. All other allowable general, administrative and program costs (costs that benefit all programs and cannot be identified to a specific program) are allocated to programs, grants, etc. using a base that results in an equitable distribution. Example: Funds given to the local One-Stops/WORKFORCE West Virginia Career Centers for job fairs, partner training, etc. will be charged to a cost pool established to accumulate such costs and later allocated by using the relative number of participants enrolled during an established timeframe, i.e. quarterly.

For specific cost allocation details, see Approved Region VI Workforce Development Board "Cost Allocation Plan".

### **Accrual Reporting Policy**

- 1. Purpose: To establish policy in order to comply with the requirements of accrual based reporting.
- 2. Reference: 2 CFR 200.302 (b) (2)
- 3. The Region VI Workforce Development Board (WDB), being a subrecipient of WorkForce West Virginia and US OL Federal Funds under the Workforce Innovation Opportunity Act (WIOA) is responsible for reporting expenditures on



an accrual basis. Financial reporting is completed on a monthly basis and costs are reported by year of appropriation. (PY/FY) Financial reports must include:

- a. The tracking and reporting of obligations (liquidated and un-liquidated) as well as accrued expenditures.
  - b. The tracking and reporting of both program income earned and program income expended.
  - c. The tracking and reporting of non-federal recipient funds expended for WIOA programs.
4. The following fiscal reports are to be submitted to the WORKFORCE West Virginia office no later than 15 days after the end of each month:
- a. Administrative Monthly Status Report
  - b. Adult Monthly Status Report
  - c. Youth Monthly Status Report
  - d. Dislocated Monthly Status Report

The Fiscal Manager is responsible for inputting the information into the Statewide (MACC) Fiscal Reporting System by the reporting deadline.

5. Policy: The Region VI Workforce Development Board has established the following procedures for reporting expenditures on an accrual basis.
- At the end of each month, a monthly report is generated by the third-party accountant (Conley CPA Group) directly from the QuickBooks program which lists **Actual** Expenditures for each month and for each funding stream i.e. Adult, Dislocated Worker, Youth and Administration
  - Upon receiving the monthly report, the Fiscal Manager prepares an Accrual Worksheet for each funding stream and each line item listing **Actual** Expenditures, **Accrued** Expenditures and **Total** Expenditures.
  - If an amount is entered into the Accrued Column, a comment will follow in the Comment Column explaining the amount listed. For example: if an amount is an estimate, the comment column will list "estimate", if an amount is based upon an invoice on hand but not yet paid, then the comment column will list "invoice on hand".
  - ITA Accruals are based upon the ITA payment policy which says that 100% of total tuition will be paid at enrollment into training. This is in accordance with the Region VI WDB ITA Policy. In order to keep track of ITA accruals, the fiscal manager keeps separate ITA spreadsheets for each funding stream ie. Adult / Dislocated Worker showing the start date, end date and mid- point date of each approved ITA.
  - In addition to the ITA Spreadsheet, the Fiscal Manager also maintains an Obligation Worksheet. The Obligation Worksheet is used to keep track of obligations in each funding stream ie Adult, Dislocated Worker, Youth and Administration. As soon as an ITA Contract is signed and enrollment is verified by the case manager, it becomes an obligation, as well as Sub-contractor contracts and lease contracts, etc. The Fiscal Manager subtracts the Accrued Expenditures from the Total Obligations to determine what obligations have become liquidated and what obligations are still un-liquidated.

- Once the Accrual Worksheet and Obligation Worksheet have been completed, the Fiscal Manager then prepares the MACC Report Worksheet. This worksheet is the final step before entering the report into the MACC. Expenditures are classified by Program Year/Fiscal Year, ensuring that the previous Program Year's Funds are depleted before the current Program Year's Funds are expended. (See Attached MACC Report Worksheet) Upon the completion of the MACC Report Worksheet, the Fiscal Manager then enters the report into the MACC Fiscal Reporting System and e-mails the supporting documentation to the WORKFORCE West Virginia FAM Unit.
  - Copies of the MACC Report and Supporting Documentation are kept on file for internal auditing purposes.
6. Expiration Date: This policy shall remain in effect until revised or cancelled by the Region VI Workforce Development Board.

### **Obligation of WIOA Funds**

1. WIOA Budget is established for each funding stream according to Grant Allocation
2. Major contracts are awarded based on funds available and approved by Region VI WDB Board. Contracts are signed. Funds are obligated for contracts such as, Youth program, OJT program, Assessment and Case Management Programs, Accounting, Auditing, etc.  
(including anything under a binding lease agreement with early out penalties, such as copier lease) See attached Monthly Obligation Worksheet.
3. A line item budget is prepared accordingly by the Executive Director. A budget is established for ITA Contracts for both Adult and Dislocated Workers (see **"Budget"** section).
4. ITA Contracts are written on a day to day basis by the case managers within each One- Stop. ITA Contracts are written per WIOA participant as they enter training. In some cases a conditional voucher is written prior to the WIOA funds becoming available as long as the participant is determined eligible. However, ITA funds are not OBLIGATED until a signed ITA Contract (which shows the participant has officially enrolled in the course) showing verification of enrollment is received at the Region VI WDB office. As per TEGE No. 28-10, Item 4 (c), ITA's "become obligations only at the time the participant enrolls in training at the training institution" and "Once the participant registers for classes, the obligation can be recorded". One-Stop Case Managers verify enrollment before mailing or emailing the signed ITA to the Region VI WDB.
5. A monthly spreadsheet of all ITA Contracts is maintained in order to keep track of the daily obligations within the ITA Contract line item. This spreadsheet is accumulative and tracks as obligations are made, payments are issued, refunds are received, dropouts are reported, etc. The spreadsheet changes daily.

6. At report time, the fiscal manager sums the database obligations, less any payments made, refunds received, etc. and determines the obligation amount for each funding stream.
7. Budget line items such as general operating expenses, rent, payroll, etc. are only obligated at the time they incur, usually monthly.

### **Bank Reconciliation**

1. Bank statements are made available on-line. Conley CPA Group prints the bank statement, performs the reconciliation and sends all documentation to the Region VI WDB.
2. Paid checks will be examined for the date, name, cancellation, and endorsements periodically.
3. The reconciled bank balance is compared to the cash in the bank account in the general ledger and reviewed by Conley CPA Group. Further, the bank reconciliation is signed by a second Conley CPA Group staff member who is a Certified Public Accountant.
4. The Fiscal Manager reviews all information on the bank statement for accuracy and reconciles the refund check log with the bank statement. The Fiscal Manager then signs off on a cover sheet indicating that the bank statement has been reviewed.
5. The bank statement is then given to the Executive Director for a second review and the Executive Director is also responsible for signing the cover sheet.
6. Paid checks will be examined for the date, name, cancellation, and endorsements periodically.
7. The reconciled bank balance is compared to the cash in the bank account in the general ledger and reviewed by Conley CPA Group. Further, the bank reconciliation is signed by a second Conley CPA Group staff member who is a Certified Public Accountant.
8. The Financial Assistant takes appropriate action on all outstanding checks over 60 days old. (See "**policies and procedures on unclaimed property**" in next section)
9. The bank reconciliations are kept in a locked file drawer in the Financial Assistants office.
10. All bank reconciliations are taken to the quarterly LEO meetings for review by the Chair of the Local Elected Officials. (LEO) The LEO Chair signs a quarterly affidavit that he/she has reviewed the corresponding bank reconciliations.

### **Unclaimed Property Policies and Procedures**

The Organization recognizes that unclaimed property is to be returned to the State of West Virginia pursuant to their regulations.

The Organization believes the Organization's only unclaimed property is outstanding checks written from the Organization's checking accounts to employees, vendors, sub-recipients, training providers and students.

The Organization will monitor the bank statements for checks older than 6 months that may require additional follow-up and initiate a phone call to remind the payee that the check is uncashed.

Following a period of inactivity of 1 year, a written correspondence to the vendor/payee of an outstanding check will be sent to the vendor/payee requesting a response within 30 days. If vendor/payee responds to the letter, the original check will be voided and a replacement check will be written. If vendor/payee does not respond to the letter, the outstanding check will be moved to the liability account for Unclaimed Property. A list of unclaimed checks will be maintained in the accounting system and will be reconciled at the end of each program year ending June 30 and those which have a dormancy period of 5 years will be reported to the WV State Treasurer's Office via electronic report due by November 1<sup>st</sup> of each year. \*

\* Unclaimed Payroll checks will be sent to the WV State Treasurer's Office after a dormancy period of 1 year in accordance with State regulations.

*Unclaimed property records and backup documentation will be kept for a period of 10 years in accordance with the WV State Treasurer's Policy.*

### **Support Service Payments**

1. If it is determined that the customer needs supportive services to enable them to participate in career services or training, then One Stop Staff, Career Planners or Assistants will provide the customer with referrals as appropriate to agencies, partners, community service organizations, grant funding sources, etc. who may be able to meet the customer's needs as documented in the customer's assessment/counseling notes. If the customer is unable to obtain supportive services from the referral agency, then Region VI will consider providing available supportive service funds only to those individuals who have established a need for transportation. (See attached Region VI Guidance Letter 7-15 R-4 for more information on support services. Refer to "**Accounts Payable and Cash Disbursements**" section for policy on processing of support service payments).

### **Payroll**

1. Timesheets outlining time spent in each funding stream are kept by each employee and are summarized, totaled and signed at the end of each month before submitting to the Executive Director.
2. The timesheet and attached pto slips are given to the Program / Administrative Assistant by the Executive Director.

3. The Program / Administrative Assistant reviews all timesheets for accuracy and gives them to the Executive Director for review and approval.
4. Timesheets are then e-mailed to Conley CPA group for processing.
5. Payroll is prepared using QuickBooks. QuickBooks calculates the payroll taxes on the year-to-date amount instead of per transaction. QuickBooks automatically adjusts many flat-rate taxes, including Social Security, Medicare, Federal, Unemployment etc.
6. Conley CPA Group submits the payroll to bank for direct deposit and a payroll detail sheet for each employee is given to Executive Director for distribution to employees.
7. Conley CPA Group uses the monthly timesheets to allocate payroll costs. Any payroll costs as identified directly benefiting a specific funding stream (i.e. Adult, Food Stamp Grant) are charged to that program and respective line item.
8. Conley CPA Group electronically files the tax deposit each month based on the information from QuickBooks.
9. Conley CPA Group prepares the quarterly and year-end tax reports and submits the reports to the Executive Director to get an authorized signature on each report and mails it to the appropriate tax agency.

### **Training Provider Payments**

Each Region VI Training Provider will adhere to the following invoicing procedures based upon ITA Scholarship's issued to eligible WIOA participants for a maximum training period of 12 months at a time, not to exceed 24 months. WIOA Funds obligated to cover the training costs shall be in accordance with the following schedule:

- Maximum of \$6,000.00 for 0-1200 clock hours of training (training time up to 12 months\*)
- Maximum of \$10,000.00 for 1201-1800 clock hours of training (training time over 12 months to 18 months\*)
- Maximum of \$12,000.00 for 1801-2400 clock hours of training (training time over 18 months to 24 months\*)

The tuition levels outlined above will be awarded based on the course information entered in the MACC by the Training Provider.

Funds will cover required costs, including tuition, fees, books, supplies, tools and special equipment.

**\*(Maximum amount will be calculated first on clock hours - then by number of months for those programs that don't measure in clock hours.)**

WIOA participants attending training programs extending beyond 12 months will receive priority status in funding for the additional 12-month or less period, provided that the participant is still enrolled "fulltime" in the original training program, is making satisfactory academic progress, is in good standing with the training institution and WIOA funds are available. This information will be verified by completing the Enrollment Status Form provided by the career planner.

### **Invoicing Procedures** **Invoicing Procedures (In-person Training)**

1. 1<sup>st</sup> Year Enrollment Reimbursement: One Hundred percent (100%) reimbursement of the WIOA approved funding can be requested by the Training Provider after the WIOA participant attends the first day of class. Approved ITA must be on file in Region VI WDB office and participant attendance must be verified by Career Planner prior to payment of invoice. One Hundred percent (100%) reimbursement does not relieve the training provider from submitting required refunds to Region VI in accordance with their approved refund policy. (See # 3 for Refund Policy guidelines) **NOTE**: If a participant can complete more than 1200 clock hours within the 1<sup>st</sup> year and does not require a 2<sup>nd</sup> year ITA, then the full WIOA approved funding can be invoiced at this time. **EXAMPLE**: Participant completes a 1350 clock hour training in the first 12 months – approved WIOA funds of \$10,000 can be billed at the time of 1<sup>st</sup> Year Enrollment.
2. 2<sup>nd</sup> Year Enrollment Reimbursement: Invoicing for a second 12 months or less of training will be processed as in step #1 above, except the maximum amount will be an additional \$4000 for 18 month or 1201-1800 clock hour programs or an additional \$6000 for 24 month or 1801–2400 clock hour programs. Again, One Hundred percent (100%) reimbursement after the first day of class does not relieve the training provider from submitting required refunds to Region VI in accordance with their approved refund policy. (See #3 for Refund Policy guidelines)
3. Refund Policy Guidelines: All Region VI Approved Training Providers are required under Title 135CSR20 9.1.i.3 to submit their school's refund policy to the WV Community and Technical College System for approval in order to operate in the State of West Virginia. The Region VI WDB fiscal manager will obtain copies of all approved refund policies to ensure that each school adheres to their respective refund policy in the event that a WIOA participant discontinues training prior to the scheduled completion of their training program. Non-compliance of the training provider's refund policy may result in a hold on future payments, until resolved.
4. All signed invoices must be received in the Region VI WDB Office no later than the 5<sup>th</sup> calendar day for Training Providers to receive payment for the prior month(s). Invoices can be accepted electronically or faxed provided they meet the signature guidelines in #6 of this policy.
5. Invoices received after the 5<sup>th</sup> calendar day may not be processed until the following month.

6. Region VI WDB will accept a range of common methods of electronic signatures provided they are an actual signature and not simply a name typed into a signature block. Blue ink is preferred for signature if sending electronically or by mail.
7. Individual invoices must be submitted for each funding source. (Adult and Dislocated) Identifying information must be complete, including an invoice specific Invoice #. Please do not use the same invoice numbers on all invoices, i.e. dates, #1, etc. Sequential Example: 2021-01, 2021-02, 2021-03, etc.
8. Electronic and fillable downloads of the attached WIOA/ITA Tuition Invoice forms can be found on the Region VI Workforce Development Board's website under the Training & Education Tab at [www.regionviwv.org](http://www.regionviwv.org)

### **Invoicing Procedures (On-line Training)**

1. 1<sup>st</sup> Year Enrollment Reimbursement: Fifty percent (50%) reimbursement of the WIOA approved funding can be requested by the Training Provider after the WIOA participant attends the first day of class – not to exceed a maximum of \$3,000. Approved ITA must be on file in Region VI WDB office and participant attendance must be verified by Career Planner prior to payment of invoice.
2. 1<sup>st</sup> Year Midpoint Reimbursement: The remaining fifty percent (50%) reimbursement of tuition can be requested once the participant has completed a minimum of 50% of the clock hours or 50% of the course material (*however the training provider tracks the students progress in the online course*) within the length of time allotted by the training provider to complete the course. (EXAMPLE: The course requires completion of 400 clock hours of instruction and/or 20 skill sets tests, to be completed within 6 months, with an additional 6 months allowed, for a total of 12 months. In order to be paid the remaining 50% of tuition costs, the student would have to have completed at a minimum of 200 clock hours or passed tests showing 10 of the skill sets were completed by the end of 6 months after enrollment) If a student does not complete the 50% clock hours and/or course requirements as documented by the training provider according to the timeline stated above, Region VI will not be responsible for payment of the remainder of the tuition. The remainder of the tuition to the training provider will become the student's responsibility.
3. Refund Policy Guidelines: All Region VI Approved Training Providers are required under Title 135CSR20 9.1.i.3 to submit their school's refund policy to the WV Community and Technical College System for approval in order to operate in the State of West Virginia. The Region VI WDB fiscal manager will obtain copies of all approved refund policies to ensure that each school adheres to their respective refund policy in the event that a WIOA participant discontinues training prior to the scheduled completion of their training program. Non-compliance of the training provider's refund policy may result in a hold on future payments, until resolved.
4. All signed invoices must be received in the Region VI WDB Office no later than the 5<sup>th</sup> calendar day for Training Providers to receive payment for the prior

- month(s). Invoices can be accepted electronically or faxed provided they meet the signature guidelines in #6 of this policy.
5. Invoices received after the 5<sup>th</sup> calendar day may not be processed until the following month.
  6. Region VI WDB will accept a range of common methods of electronic signatures provided they are an actual signature and not simply a name typed into a signature block. Blue ink is preferred for signatures if sending electronically or by mail.
  7. Individual invoices must be submitted for each funding source. (Adult and Dislocated) Identifying information must be complete, including an invoice specific Invoice #. Please do not use the same invoice numbers on all invoices, i.e. dates, #1, etc. Sequential Example: 2021-01, 2021-02, 2021-03, etc.
  8. Electronic and fillable downloads of the attached WIOA/ITA Tuition Invoice forms can be found on the Region VI Workforce Development Board's website under the Training & Education Tab at [www.regionviwv.org](http://www.regionviwv.org)

**Although no placement payments will be made to Training Providers, this does not relieve Training Providers in assisting in the job placement process of participants. Non-Placement of participants will/can affect performance standards of Region VI WDB and may affect your recertification as a Training Provider.**

### **WDB Processing of Tuition**

1. Upon receipt of the invoice the Region VI WDB Fiscal Manager checks the invoice against the ITA database to check for accuracy and determine if payment can be made and if proper funding stream has been applied to invoice.
2. Refer to "**Accounts Payable and Cash Disbursements**" section for processing of tuition payments.

### **Sub-Contractor Payments**

1. Payments to all Sub-Contractors and/or sub-recipients will follow the same payment process as vendors. These invoices are due monthly, on the 10<sup>th</sup> working day following the last day of the previous month.
2. Refer to "**Accounts payable and Cash Disbursements**" section for processing of sub-contractor payments.
3. All Sub-Contractors and/or Sub-Recipients are procured through the Region VI Workforce Development Board Procurement Policy and follow the Region VI Workforce Development Board Closeout Policy Guidelines.



### Region VI Internal Control Process

1. "Internal controls" are financial management practices that are systematically used to prevent misuse and misappropriation of assets, such as occur through theft or embezzlement. Internal controls are generally described in written policies that describe the procedures that the nonprofit will follow, as well as who is responsible. The goal of internal controls is to create business practices that serve as "checks and balances" on staff (and sometimes board members) or outside vendors in order to reduce the risk of misappropriation of funds/assets.
2. Region VI conducts monthly staff meetings and annual trainings to discuss internal controls, office procedures, and any other policies that effect the administrative operation of the Region VI office.
3. Region VI policy is that two or more individuals be involved in all review and payment processes. Refer to the "**Accounts payable and cash Disbursements**" section.

### Fiscal Monitoring

1. The Region VI WDB has established as policy that providers with whom the Region VI WDB has a contract with will be monitored annually to ensure compliance with the provisions of Title I of the WIOA.
2. Region VI defines providers to mean those entities with whom Region VI has contracted with through the Request for Proposal process and with whom a 2-part contract has been entered into.
3. Staff of the Region VI WDB will perform monitoring at least once yearly of providers (as defined above) operating under contract with Region VI to provide Adult, Dislocated Worker, and/or Youth programs
4. The Region VI Workforce Development Board Executive Director and Fiscal Manager are responsible for monitoring the daily activities and transactions of the third-party accountant, including daily monitoring of available cash on hand.
5. The third-party accountant manages expenditures and grants within QuickBooks on an accrual basis and processes expenditures and grants during the fiscal period of July 1 through June 30. The Region VI Executive Director and Fiscal Manager have real time (read only) access to the Cloud version of QuickBooks. The Executive Director and Fiscal Manager are responsible for ensuring that transactions are made in accordance to their applicability. Periodically reports are produced to spot check certain grants or line items to determine if the cost was applied correctly. If the Executive Director or Fiscal Manager discover an error in the accounting system the third-party accountant is notified immediately and a solution is sought.

### **Region VI Reporting Narrative**

1. The WIOA Funding reports are prepared by the Region VI Fiscal Manager using month end reports supplied by the contracted accounting firm (Conley CPA Group).
2. The Fiscal Manager inputs the information into the MACC. The Fiscal Manager and Executive Director are the only two people in Region VI with password access to the MACC Financial Reporting System.
3. The Region VI Executive Director reviews the information entered into the MACC on a monthly basis.
4. Various other grants will have specific reports that require filing usually monthly, at which time the Region VI Fiscal Manager will complete and submit to the appropriate entities.

### **Audits & Audit Resolutions**

1. The WDB and its' contractors will, at a minimum, meet the following standards for audits and audit resolutions:
2. Requirements – 2 CFR 200.501 Subpart B & F requires that recipients and sub-recipients expending more than \$750,000 a year in Federal funds are required to have a single audit. Vendors (contractors) are not required to have a single audit regardless of their funding level, as the payments received for goods or services provided as a vendor would not be considered Federal awards.
3. Recipients that expend less than \$750,000 a year in Federal awards are exempt from Federal audit requirements for that year, but are still required to make available their records for review or audit by appropriate officials of the Federal agency, pass-through entity, and General Accounting Office.
4. Responsibilities - The auditee shall identify in its accounts all Federal awards received and expended and the Federal programs under which they were received.
5. The auditee shall maintain internal control over Federal programs and assure compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.
6. The auditee shall comply with laws, regulations, and provisions of contracts or grant agreements related to each of its Federal programs.

7. The auditee shall prepare appropriate financial statements, including the schedule of expenditures of Federal awards.
8. The auditee shall ensure that the audits required by this part are properly performed and submitted when due and with all of the documents required for submission.
9. The auditee shall follow up and take corrective actions on audit findings, where appropriate and feasible, including preparation of a summary schedule of prior audit findings and a corrective action plan for current findings.
10. Grantees and subgrantees are responsible for obtaining the services of the independent auditors in accordance with applicable procurement procedures.
11. Reporting Package Submission – The audit shall be completed and the reporting package should be submitted within the earlier of 30 days after receipt of the auditor's report, or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audit.
12. The reporting package shall include the financial statements and schedule of Federal expenditures, the auditor's required reports, the summary of prior findings, the corrective action plan, and the data collection form.
13. The data collection form shall state whether the audit was completed in accordance with audit requirements, and provides information about the auditee, its Federal programs, and the results of the audit.
14. The entire report package must be submitted to the Federal clearinghouse for acceptance and distribution to all affected Federal agencies. A copy of the audit report and verification that the reporting package was submitted to the Federal Clearinghouse should be submitted to the cognizant agency.
15. Region VI Process - In order to determine if an entity will be required to submit an audit package, the Region VI WDB will send a Grantee Audit Certification and Federal Expenditure Disclosure to all sub-recipients as part of their contract closeout package.
16. Once the audit is received from the sub-recipient, the Fiscal Manager will review for findings. If necessary, the Region VI WDB's third party accountant will be consulted on matters of a technical nature.
17. If necessary, a letter will be initiated at the conclusion of the review to ask for additional information or a resolution of findings.

# **L**

## **State Workforce Sub-Recipient Procedures for Requesting Cash**

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**EXHIBIT C**  
**FEDERAL AWARD INFORMATION**

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**WorkForce West Virginia**  
**Fiscal and Administrative Management**  
**Sub-recipient Procedures for Requesting Cash**  
**Effective Date: June 30, 2020**

As required by 2 CFR 200.305: "Advance payments to a non-Federal entity must be limited to the minimum amounts needed and be timed to be in accordance with the actual, immediate cash requirements of the non-Federal entity in carrying out the purpose of the approved program or project. The timing and amount of advance payments must be as close as is administratively feasible to the actual disbursements by the non-Federal entity for direct program or project costs and the proportionate share of any allowable indirect costs."

To this effect, in order to limit the amount of cash on hand, sub-recipients must project expenditures and submit a cash request based upon these projections 15 working days prior to the due date (date the cash is needed in the bank to cover expenditures). For example, cash is needed for immediate disbursement on April 17, 2020; the sub-recipient must submit the Requisition for Cash, before close of business on March 27, 2020 (which is 15 working days prior to April 17, 2020).

When preparing the Requisition for Cash form, please note the following:

- Completed Requisition for Cash forms with supporting documentation must be received in FAM before close of business 15 working days prior to the due date. The following are the required elements for requesting cash:
  1. Completed Requisition for Cash form (copy attached) signed by the grantee's authorized representative.
  2. Itemized list of accruals as well as actual expenditures paid, but for which cash has not been requested previously, that total the amount of the request by funding stream. The list should contain at least but not be limited to: vendor name; sequential invoice #; category; invoice date; amount due; and due date.
- Sub-recipients can submit cash requests daily or as often as needed.
- WV state holidays are not considered working days and should not be a part of the "15 working day" requirement. For example, cash is needed for immediate disbursement on November 30, 2020; the sub-recipient must have the Requisition for Cash submitted to FAM by close of business November 5, 2020 (15 working days prior to November 30, 2020). The State of West Virginia holiday schedule is located at the following website:  
<http://personnel.wv.gov/employees/benefits/Pages/Holidays.aspx>

**Please note: Payments may take up to 15 working days to process.**

**Email Requisition for Cash forms and supporting documentation to [WFWVCashRequest@wv.gov](mailto:WFWVCashRequest@wv.gov) for National Dislocated Worker Grants or [WFWVWIOACashRequest@wv.gov](mailto:WFWVWIOACashRequest@wv.gov) for WIOA grants.**

**M**

**Approved Region VI Cost Allocation Plan**

April 28, 2022

Maria Larry  
Executive Director  
Region VI Workforce Development Board  
17 Middletown Road  
White Hall, West Virginia 26554

Re: Approval of 2022 Cost Allocation Plan

Dear Ms. Larry,

WORKFORCE West Virginia (WFWV) has completed a detailed review of the Cost Allocation Plan submitted by your Region. Generally, a cost allocation plan is approved by the federal agency that provides the largest dollar amount of federal financial assistance to an organization. If no direct federal financial assistance is received, the organization that provides the agency with the largest dollar amount of federal financial assistance is the cognizant agency. Therefore, since Region VI receives no direct federal funding, WFWV is responsible for the review and approval of your Cost Allocation Plan.

WFWV has concluded that your agency's Cost Allocation Plan meets the requirements set forth in the federal grant management and cost standards as promulgated by the Office of Management and Budget. Therefore, the Cost Allocation Plan is approved as submitted, a copy is attached. This letter along with the attached Cost Allocation Plan must be kept on file within your agency until such time that a new Cost Allocation Plan is approved.

Please note, during scheduled monitoring visits, WFWV will monitor the methodology used for the allocation of costs compared to the approved Cost Allocation Plan on file. If any changes are made in the methodology used in the allocation of costs within the organization, a revised plan must be submitted to WFWV immediately for review and approval. The submission must include a full copy of the revised plan as well as samples of any schedules, documents or studies used in the allocation process.

If you have any questions or concerns, please contact me at (304) 352-3844  
or [angela.johnson@wv.gov](mailto:angela.johnson@wv.gov).




Angie Johnson  
Financial Reporting Manager

1900 Kanawha Blvd. East \* Building 3 Suite 300 \* Charleston, WV 25305

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[www.workforcewv.org](http://www.workforcewv.org)

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**COST ALLOCATION PLAN**  
**REGION VI WORKFORCE DEVELOPMENT BOARD**  
**17 Middletown Road, White Hall, WV 26554**  
**(FEIN # 55-077-6835)**  
**Telephone: 304-368-9530**  
**Maria K. Larry – Executive Director**  
**Micki Cutlip – Fiscal Manager**

## **Introduction**

The Region VI Workforce Investment Board, Inc. DBA Region VI Workforce Development Board (WDB) was created under the federal Workforce Innovation and Opportunity Act (WIOA) of 2014. WIOA is regulated by the US Department of Labor (DOL). The Region VI Workforce Development Board is a private non-profit organization under the direction of WorkForce West Virginia. The Workforce Investment Act (WIA) of 1998, officially became known as the Workforce Innovation and Opportunity Act (WIOA) on July 1, 2015 as signed by law on July 22, 2014.

Region VI is one of seven (7) regions in West Virginia. Region VI is composed of a thirteen (13) county area in North Central West Virginia. We serve the counties of Barbour, Braxton, Doddridge, Gilmer, Harrison, Lewis, Marion, Monongalia, Preston, Randolph, Taylor, Tucker, and Upshur.

Local WIOA funding is administered by a twenty-three member Board of Directors, a sixteen member Local Elected Official Board and a staff of six. (Organizational chart included in plan)

The One-Stop (American Job) Centers are the foundation of the workforce development system under the Workforce Innovation and Opportunity Act (WIOA). One-Stops are the entry point for any person seeking job training and employment services throughout the state. The One-Stop concept replaces the previous system of services where an individual visited different state agencies at different locations.

Services provided through the One-Stop (American Job) Centers include, but are not limited to the following

- Case Management Services;
- Vocational Guidance Assistance;



- ☐ Assessment;
- ☐ Job Development Contracts;
- ☐ Referrals to Job Openings;
- ☐ Resume Preparation Assistance;
- ☐ Labor Market Information;
- ☐ Job Finding Workshops;
- ☐ Veteran Tax Credit Eligibility Determination;
- ☐ Civil Services Information;
- ☐ Adult Education Services;
- ☐ West Virginia Division of Rehabilitation Services;
- ☐ Referral to Partners and Other Agencies.

Region VI WDB currently has one Comprehensive One-Stop (AJC) Center located in Fairmont and three Affiliate AJC Centers located in Clarksburg, Elkins, and Morgantown.

Region VI Workforce Development Board primarily receives funding from these sources:

1. WIOA Formula Allocation Funds passed through from the State from USDOL
2. State Set-Aside Funds / Incentive Funds
3. Supplemental Nutrition Assistance Program Employment & Training (SNAP E&T)
4. Other Federal and State Educational Grants including National Emergency Grants

Local WIOA Allocation Funds are used to provide employment and training services to eligible Adults, Dislocated Worker, Youth or Employers who reside in the thirteen- county region. These funds are received on a yearly basis and are used to provide workforce development & training services. Costs incurred that cannot directly be associated to participant or employer training can be charged to Administration, not to exceed 10% of the total allocation.

State Set-Aside Funds and Incentive Funds are awarded from the Charleston WorkForce West Virginia office occasionally. These funds are generally ear-marked for certain programs, i.e. Rapid Response, Empowered Employment, Trade Act Assistance, etc. These funds are allocated in the manner for which they are received, for instance Rapid Response funds are a direct charge to Rapid Response or Dislocated Worker.

The Region VI Workforce Development Board has also been awarded a Supplemental Nutrition Assistance Program Employment & Training (SNAP E&T) Grant in collaboration with the WV Department of Health and Human Resources. The SNAP E&T Grant is for the provision of limited employment and training for Food Stamp only recipients classified as Able-Bodied Adults Without Dependents (ABAWD) in Barbour, Doddridge, Harrison, Lewis, Marion, Monongalia, Preston, Randolph, Taylor, Tucker and Upshur Counties which are a part of the Workforce Development Region VI area. The fiscal period that this award covers is from October 1 through September 30.

In the past several years, Region VI Workforce Development Board has been awarded other State and Federal Educational Grants such as the GREEN-UP Grant with the WV Community & Technical College System, the Simulated Workplace Grant with the WV Dept of Education and several National Dislocated Worker Emergency Grants including the Job Driven and Sector Partnership Grants.

### **Organizational Chart**

The Region VI Workforce Development Board's Local Elected Official Board (LEO) has fiscal responsibility and oversees the activities of the Region VI Workforce Development Board, Inc.

The Region VI Workforce Development Board oversees the administrative staff of six employees including the Executive Director, an Program/Administrative Assistant, a Program Director, a Fiscal Manager, a Program Manager (SNAP E&T) and a Performance Program Manager.

The Region VI One-Stop Comprehensive Career Center and affiliate centers are governed by the Region VI Partner Network. They are guided by the Region VI Workforce Development Board and the current One-Stop Operator, HRDF, Inc.

(Organizational Chart attached)

## **Purpose/General Statements**

The purpose of this cost allocation plan is to summarize, in writing, the methods and procedures that this organization will use to allocate costs to various programs, grants, contracts, and agreements.

CFR 2, Part 200 of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart E, Section 200.412-200.416 establishes the principles for determining costs of grants, contracts and other agreements with the Federal Government. Region VI Workforce Development Board's Cost Allocation Plan is based on the Direct Allocation method described in Section 200.413. The Direct Allocation Method treats all costs as direct costs except general administration and general expenses.

Direct costs are those that can be identified specifically with a particular final cost objective. Indirect costs are those that have been incurred for common or joint objectives and cannot be readily identified with a particular final cost objective. It has been determined that many cost categories can and will be both direct and indirect.

Region VI manages expenditures and grants within Quickbooks on an accrual basis and processes expenditures and grants during the fiscal period of July 1 through June 30.

Official financial statements are submitted annually as part of Region VI Workforce Development Board's audit and budgets are prepared for each grant in accordance with the respective grant requirements. Copies of financial statements and budgets are filed with WorkForce West Virginia annually and monthly reports are submitted in the MACC to substantiate the expenditures of each grant.

Each year at the Region VI Workforce Development Board's and Local Elected Official Board's June meeting, the annual budgets are reviewed and approved before submission to WorkForce West Virginia.

Only costs that are allowable, in accordance with the cost principles, will be allocated to benefiting programs by Region VI Workforce Development Board.

## **General Approach**

The general approach of Region VI Workforce Development Board in allocating costs to particular grants and contracts is as follows:

- A. All allowable direct costs are charged directly to programs, grants, activity, etc. Some cost categories may be charged directly to the Administrative cost category based upon the nature of the cost.
- B. Allowable direct costs that can be identified to more than one program are prorated individually as direct costs using a base most appropriate to the particular cost being prorated. In most cases, the employee timesheet will be used to allocate costs between each funding stream, and/or grant. (see Example 1)
- C. All other allowable general, administrative and program costs (costs that benefit all programs and cannot be identified to a specific program) are allocated to programs, grants, etc. using a base that results in an equitable distribution. Example: Funds given to the local One-Stop Centers for staff, staff travel, marketing, outreach, job fairs, partner training, etc. will be charged to a cost pool established to accumulate such costs and later allocated by using the relative number of participants enrolled during an established timeframe, i.e. monthly or quarterly.

## **Allocation of Costs**

The following information summarizes the procedures that will be used by Region VI Workforce Development Board:

- A. Compensation for Personal Services (Salaries) – Documented with timesheets showing time distribution for all employees and allocated based on time spent on each program or grant. Salaries and wages are charged directly to the program for which work has been done. Costs that benefit more than one program will be allocated to those programs based on the ratio of each program's salaries to the total of such salaries (see Example 1).

1. Fringe benefits (FICA, UC, and Worker's Compensation) are allocated in the same manner as salaries and wages. Health insurance, retirement benefits and other fringe benefits are also allocated in the same manner as salaries and wages.
  2. Vacation, holiday, and sick pay are allocated in the same manner as salaries and wages.
- B. Employee Travel Costs – Allocated based on purpose of travel as documented on travel expense forms (see Example 2). All travel costs (local and out-of-town) are charged directly to the program for which the travel was incurred, if feasible. However, travel costs that benefit more than one program will be allocated to those programs based on the ratio of each program's salaries to the total of such salaries (see Example 1).
- C. Professional Service Costs (such as consultants, accounting and auditing services) – Allocated to the program benefiting from the service. All professional service costs are charged directly to the program for which the service was incurred. In most cases, auditing services, consulting services, legal fees, dues and subscriptions and licenses and permits will be charged directly to the Administrative Funding Stream as a direct expense to Administration. Costs that benefit more than one program, such as accounting services will be allocated to those programs using a base most appropriate to the particular cost being prorated such as number of checks written for each grant, i.e. WIOA or SNAP E&T on a monthly basis. (see Example 3) WIOA accounting transactions will be charged to the WIOA Administrative Funds as a direct charge to Administration.
- D. Office Expense and Supplies (including office supplies and postage) – Expenses used for a specific program will be charged directly to that program. Postage expenses are charged directly to programs to the extent possible. Costs that benefit more than one program will be allocated to those programs based on the ratio of each program's expenses to the total of such expenses in the same manner that personal services and travel costs are allocated (see Example 1).
- E. Equipment - Equipment used solely by one program are charged directly to the program using the equipment. If more than one program uses the equipment, or the cost of the equipment benefits general administrative

functions then it may be necessary to charge the expense to the Administrative Funding Stream as a direct expense to Administration.

1. Equipment repairs & maintenance - Expenses are charged directly to programs that benefit from the service unless they benefit more than one program, then they will be allocated based on the ratio of each program's expenses to total of such expenses in the same manner that personal services and travel costs are allocated. (see Example 1)
2. Equipment rental - Expenses are charged directly to programs that benefit from the service unless they benefit more than one program, then they will be allocated based on the ratio of each program's expenses to total of such expenses in the same manner that personal services and travel costs are allocated. (see Example 1)

- F. Printing and Publication – Printing costs can include general brochures, agency reports and program specific publications. Expenses are charged directly to programs that benefit from the service. Expenses that benefit more than one program are allocated based on the ratio of the costs to total expenses. Costs that benefit general administrative functions will be allocated to the Administrative Funding Stream as a direct expense to Administration.
- G. Insurance – Insurance needed for a particular program is charged directly to the program requiring the coverage. Liability Insurance needed for general administrative functions will be allocated to the Administrative Funding Stream as a direct expense to Administration.
- H. Telephone/Communications – Long distance and local calls are charged to programs if readily identifiable, however the majority of telephone or communications expenses will benefit more than one program and will be allocated to those programs based on the ratio of each program's expenses to the total of such expenses in the same manner as personal services and travel costs are allocated. (See Example 1)
- I. Facilities Expenses –Facilities costs (rent) related to program and administrative activities are allocated to program based on the ratio of each program's expenses to the total of such expenses in the same

manner as personal services and travel costs are allocated. (see Example 1)

- J. Training/Conferences/Seminars/Board Meeting Expenses -Allocated to the program benefiting from the training, conferences, or seminars. Costs that benefit all programs will be allocated based on the ratio of each program's salaries to total salaries in the same manner as personal services and travel costs are allocated. (see Example 1). Costs that benefit the general administration of the office or board members will be charged to the Administrative Funding Stream as a direct expense to Administration.
- K. Advertising & Website Costs – Examples of advertising are legal notices of meetings, Request for Proposal's and Business Plan Modifications. Advertising and Website costs will be charged directly to the Administrative Funding Stream as a direct cost to Administration.
- L. WIOA Sub-recipients and/or Contractors - State and local governmental agencies as well as other private non-profit agencies that are not local area grantees but operate WIOA programs as sub-recipients or contractors often have indirect cost rate plans already approved by a cognizant Federal agency or awarding agency. These rates will be reviewed by Region VI Workforce Development Board for their appropriateness for WIOA. Technical assistance from Region VI WDB's third party accounting provider may be required. **NOTE:** All costs incurred for functions and activities of subrecipients and/or contractors (except the One Stop Operator) are charged as program costs.
  - 1. Case Management - Case Management functions are currently contracted out to HRDF, Inc. Career Planners use cost center activity codes to direct charge time spent in each cost category or funding stream, i.e. Adult, Dislocated Worker, or Youth. The contractor's general administrative expenses and cost overhead expenses are allocated on an indirect cost plan basis approved by their respective cognizant agency. A copy of this indirect cost plan will be reviewed annually by the Region VI Workforce Development Board. **However,** although the general administrative expenses are tracked separately and limited to 10% of the entire grant, they are charged as program costs and allocated monthly based upon the percentage of time spent in each funding stream, i.e. Adult,

Dislocated Worker, and/or Youth as documented on the contracted career planner's monthly timesheets.

2. Out-of-School Youth Contract – The current out-of-school youth contract has been contracted out to HRDF, Inc. This contractor charges mentor salaries, participant training expenses, etc. directly to the youth funding stream for which each participant has been determined eligible. Administrative expenses and cost overhead expenses are allocated on an indirect cost plan basis or cost allocation basis depending on the Contract. Copies of these indirect cost plans and allocation plans will be reviewed annually by the Region VI Workforce Development Board. However, although the general administrative expenses are tracked separately and limited to 10% of the entire grant, all costs incurred for functions and activities of contractors are charged as youth program costs.

3. One Stop Costs – The current One-Stop Operator contract has been contracted out to HRDF, Inc. In Region 6, the One Stop Coordinator is also responsible for Rapid Response activities and working with employers and the Region 6 Business Service Team. HRDF invoices the WDB on a monthly basis for those costs associated with One Stop Operator Contract which include, but are not limited to the costs of staff, staff travel, job fairs, partner meetings, partner cross trainings, rapid response, business services, outreach, materials, supplies and equipment. Because these costs are not readily assignable by type of funding, the costs are charged to a cost pool established to accumulate such costs and later allocated using the relative number of WIOA participants active during the invoiced month in the Region VI service area. This report is generated from the Mid-Atlantic Career Consortium (MACC) and is prepared by the Region VI Performance Program Manager on a monthly basis. (see Example 4).

- M. MACC Costs – The Mid-Atlantic Career Consortium (MACC) is a statewide data and participant tracking system. The cost of this system is shared among all Regional Workforce Boards and partners. Because this system is used to track participant data, all associated costs are charged as program costs. Furthermore, because these costs are not readily



assignable by type of funding, the costs are charged to a cost pool established to accumulate such costs and later allocated using the relative number of WIOA participants active during the invoiced quarter in the Region VI service area. This report is generated from the Mid-Atlantic Career Consortium (MACC) and is prepared by the Region VI Performance Program Manager on a quarterly basis. (see Example 4)

- N. OJT – On-the-Job (OJT) training funds are available for training of a new hire or upskilling of a current employee in a specific occupational area utilizing the employer's training methods, facilities, and resources while the trainee is involved in production activities on the job. Employer contracts are managed by one of the Region VI Workforce Development Board Program Directors. On-The-Job Training Participant wages and fringes are charged directly to the funding stream for which each participant has been determined eligible, i.e. Adult or Dislocated Worker. However, administrative expenses associated with the OJT management and paperwork will be allocated to those programs based on the ratio of each program's expenses to the total of such expenses in the same manner as personal services and travel costs are allocated. (See Example 1).
- O. Customized Training/ Incumbent Worker Costs - Customized Training and Incumbent Worker Training are designed to meet the special requirements of an employer (including a group of employers). It is conducted with a commitment by the employer to employ, or in the case of incumbent workers, continue to employ, an individual on successful completion of the training. Customized training and Incumbent Worker costs are charged directly to the funding stream for which each participant has been determined eligible, i.e. Adult or Dislocated Worker.
- P. Transitional Jobs Costs – The Workforce Innovation and Opportunity Act (WIOA) identifies a transitional job as one that provides a limited work experience, that is subsidized in the public, private, or non-profit sector for those individuals with barriers to employment because of chronic unemployment or inconsistent work history: these jobs are designed to enable an individual to establish a work history, demonstrate work success, and develop the skills that lead to unsubsidized employment. Paid work experience is reimbursed to the employer at a rate of 100% for a maximum of 480 hours. Transitional Job costs are charged directly to the funding stream for which each participant has been determined eligible, i.e. Adult or Dislocated Worker.

- Q. ITA Contract Costs - The Workforce Innovation and Opportunity Act (WIOA) identifies the Individual Training Account as the primary means of providing training to individuals. ITA Training costs are charged directly to the funding stream for which each participant has been determined eligible, i.e. Adult or Dislocated Worker.
- R. Unallowable Costs - Costs that are unallowable in accordance with CFR 2, Part 200 of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards , Subpart E, Section 200.420 – 200.476 including alcoholic beverages, bad debts, advertising (other than help-wanted ads, legal ads and public service announcements), contributions, entertainment, fines and penalties, lobbying, and fundraising. Such costs that are deemed unallowable cannot and will not be charged either directly or indirectly to any funding stream or cost category.

### Examples of Allocation Methodology

Cost Category	Administration	Timesheets	# WIOA Participants	Other
Salaries		X		
Fringes		X		
Travel		X		
Auditing	X			
Consulting	X			
Legal	X			
Accounting	X			X
Dues/Subscriptions	X			
Licenses/Permits	X			
Office Expense		X		
Postage		X		
Equipment Purchase	X			
Equipment Rental		X		
Repairs		X		

Printing/Publication	X			
Insurance	X			
Telephone		X		
Rent		X		
Training		X		
Board Meetings	X			
Advertising/Website	X			
Contractual				X
Customized Training				X
Incumbent Worker				X
OJT		X		X
Transitional Jobs				X
ITA				X
One Stop Costs			X	
MACC Costs			X	

### Examples of Allocation Methodology - Continued

- A. ADMINISTRATION - Region VI Workforce Development Board combines its Title I administrative costs into one pool. The pool consists of total administrative costs for Adult, Youth, and Dislocated Worker. These costs are reported as a total administration for the WIOA program. Some cost categories that benefit general administrative functions will be allocated directly to the Administrative Funding Stream as a direct expense to Administration. (Shown in the table above)
- B. TIMESHEETS – Region VI Workforce Development Board employees maintain a specific timesheet that distributes hours worked in each program/grant for each day. The timesheet is totaled at the end of each month and those totals are used to calculate time spent in each cost category. The third party accounting provider uses the monthly timesheet to allocate those costs to the corresponding programs/grants/funding streams. The cost categories that can be affected by this allocation method

are shown in the table above. However, it may be necessary to charge a particular invoice to a direct program, if documentation supports the direct charge. For instance, an employee may travel for the purpose of Rapid Response and therefore their entire travel expense will be charged directly to Rapid Response/DW.

- C. WIOA Participant Report - The WIOA Monthly and Quarterly Participant Reports will be used as the basis for allocating costs associated with the One Stop Expenses and MACC Expenses. These reports are generated using data from the Mid-Atlantic Career Consortium (MACC) which is compiled by the Region VI Performance Program Manager. The reports identify the number of participants served in each funding stream during the current reportable month or quarter. Total participants include WIOA Adults, WIOA Dislocated Workers, and WIOA Youth. The totals in each funding stream will be divided into the total number of participants to determine the percentage of costs that will be allocated to the respective funding stream. Example: If the Overall WIOA Participants served in Region VI is 1,000 and the total number of WIOA Adults served during that same timeframe is 450, then the percentage of costs during the allocation month charged to Adults will be 45%.
- D. OTHER – In most cases "Other" allocation methods will cover those programs that are treated with specific guidelines in the approved contracts. For instance, the WIOA law requires all costs associated with the training of an Adult participant be charged to the Adult Funding Stream, etc. Therefore, OJT, ITA, Incumbent, Transitional and Customized Training costs are charged directly to the funding stream for which each participant has been determined eligible. For sub-recipients and contractors, all costs incurred for functions and activities tied to the direct provision of workforce development services are charged as program costs. For example, an entity contracts to provide youth services incurs incidental costs for processing youth work experience. The entity's payroll may charge all of its costs to program costs. It is also necessary in the OTHER category to discuss the charges associated with the Accounting Contract. Because Region VI Workforce Development Board's third-party accountant works on grants other than WIOA, it is necessary to allocate some of their expenses to other grants or programs. The accounting invoice is charged using the bank register and monthly check count as the basis for allocating costs to each grant or program. For instance, if the accountant processes 200 transactions per month and 25 of those transactions were Supplemental

Nutrition Assistance Program Employment & Training (SNAP E&T) transactions then 12 ½ percent of their monthly invoice will be allocated to the SNAP E&T program/grant.

## **Reconciliations and Adjustments**

At the end of each month, all employee timesheets are forwarded to our third-party accountant (Conley CPA Group, LLC.) Using the timesheets, Conley prepares a payroll report that identifies the funding streams to which salaries should be expensed both individually and cumulatively. Using the cumulative percentages, Conley allocates all indirect costs to the correct funding stream and makes all necessary general journal adjustments.

Once all adjustments have been entered, the payroll report is forwarded to the Region VI Fiscal Manager. The Fiscal Manager prints a profit and loss for the month and enters both direct and indirect expenses on a spreadsheet to ensure that all expenses are captured in the appropriate funding stream.

The Fiscal Manager is responsible for ensuring that all monthly expenses reported in the MACC reconcile with the profit and loss.

## **Financial Statements and Budgets**

Region VI Workforce Development Board is required to submit copies of their Annual Financial Statements, IRS Form 990, Form SF-SAC and related Management Letters to their Federal Cognizant Agency (WorkForce West Virginia) and to the WV Department of Health and Human Resources SNAP E&T Division in accordance with the terms and conditions of each fiscal year's grants and contracts. In addition to the audit package submission, Region VI Workforce Development Board submits a detailed budget summary with every grant and contract submission. See Example Budget Forms (Example 5). In addition to the Sub-recipient Budget Forms, Region VI also prepares an internal Line-Item Budget Summary Spreadsheet for use during Board approval and meetings. (attached). Region VI Workforce Development Board operates on approximately 2.5 million in grant and contract amounts annually which encompasses WIOA Allocation Funds, State Set Aside & Incentive Funds, SNAP E& T Funds and other State and Federal Educational Funds. Not all grants have the same period of availability. Some run on the State Fiscal Year (July through June) and some on the Federal Fiscal Year

(October through September). See attached "Grant Agreements for PROGRAM YEAR 2021" which lists active grants and period of availability.

### **Certification**

I have reviewed the Region VI Workforce Development Board Cost Allocation Plan dated April 6, 2022. This is to certify that to the best of my knowledge and belief:

- A. All costs included in the proposal are allowable in accordance with the requirements of grants/contracts to which they apply and with the Federal Cost Principles of CFR 2, Part 200 of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
- B. This proposal does not include any costs which are unallowable under applicable Federal Cost Principles
- C. All costs included in the proposal are properly allocable to US Dept of Labor grants/contracts on the basis of a beneficial or casual relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable Federal Cost Principles. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Signature: Maria K. Larry

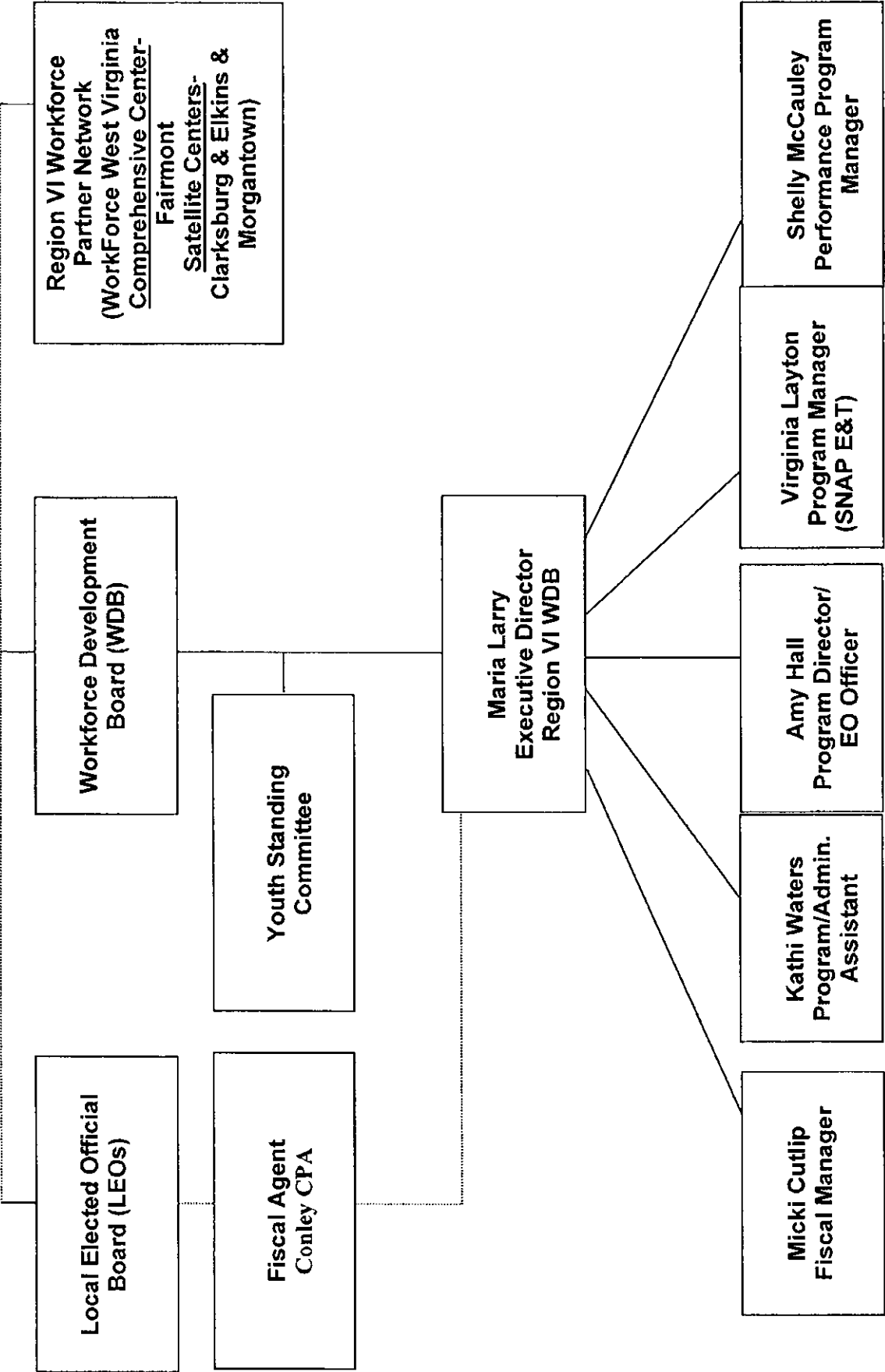
4/6/2022  
Date

Maria K. Larry

Typed Name of Authorized Official

Executive Director, Region VI Workforce Development Board  
Title

# Region VI Organizational Chart



**COST ALLOCATION PLAN – EXAMPLES OF ALLOCATED COSTS**

4.6.22

**REGION VI WORKFORCE DEVELOPMENT BOARD**

**EXAMPLE #1** – Allocated based upon time spent by employees in each program/grant.

All employees complete a monthly timesheet indicating how much time is spent daily on various programs. The timesheets are sent to the third-party accountant at the end of each month and they prepare the Payroll Allocation (see attached sample timesheet and sample payroll allocation forms).

In the attached Sample Payroll Allocation, and associated costs will be allocated:

Adult	31%
Dislocated Worker	25% * Includes Rapid Response/DW Payroll
Youth	16%
SNAP E&T	5%
Administration	23%

For payroll and fringes, (using an estimate of \$28,313.80), the allocation will be:

Adult	\$8615.09
Dislocated Worker	\$7197.53
Youth	\$4430.09
Rapid Response/DW	\$0.00
SNAP E&T	\$1468.27
Administration	\$6602.82

As noted in the cost allocation plan narrative, other costs will also be allocated using this method. Two examples shown below are telephone (using an estimate of \$300) and rent (using an estimate of \$2290):

		Telephone	Rent
Adult	31%	\$93.00	\$709.90
Dislocated Worker	25%	\$75.00	\$572.50
Youth	16%	\$48.00	\$366.40
SNAP E&T	5%	\$15.00	\$114.50
Administration	23%	\$69.00	\$526.70
TOTALS	100%	\$300.00	\$2290.00



**EXAMPLE #2** – Travel expenses will be charged directly to the program benefited based upon the employee travel expense form, unless the travel costs benefit more than one cost category or program and cannot be direct charged. Travel costs that benefit multiple programs will be allocated based on Example #1 methodology.

(See attached travel expense form)

**EXAMPLE #3** - The fees for accounting services are charged directly to Administration but benefit all Grants, ie WIOA Allocation Funds, SNAP E&T Funds, etc. The cost will be allocated based on the number of checks written in the month. The Fiscal Manager runs a check register at the end of each month, calculates the total number of checks written then divides the total into the total number of checks written in each Grant to establish the cost for Accounting to each Grant.

Example:	Number of Checks written for WIOA	33
	Number of Checks written for SNAP E&T	10
	Number of Checks written for Other Grants	0
	Total Number of Checks	43

In this example accounting costs will be allocated 10/43 to SNAP E&T, and 33/43 to WIOA. Using an estimate of Monthly Accounting Fees of \$3,400.00 - the cost allocation for Accounting will be

WIOA @ 77%	\$2,618.00
SNAP E&T @ 23%	\$ 782.00
TOTAL	\$3,400.00

**EXAMPLE #4** - One Stop costs and MACC costs will be allocated based upon the relative number of WIOA Participants active during the reportable month or quarter in the Region VI service area. The report is generated from the MACC and is prepared by the Region VI Performance on a monthly or quarterly basis. A "Sample" Copy of the Quarter Report is in shown below:

REGION VI WIB – MACC PARTICIPANT REPORT for Quarter Expenditure posted during 4/1/15 – 6/30/15

WIOA Performance Measure	Report Date Range	Total # of Participants
<b>ADULT Participants</b>	1/1/2015-3/31/2015	92
<b>DISLOCATED WORKER Participants</b>	1/1/2015-3/31/2015	194
<b>YOUTH Participants</b>	1/1/2015-3/31/2015	104

Costs associated with One Stop and MACC expenses would be allocated as such:

Adult @ 23%  
 Dislocated Worker @ 50%  
 Youth @ 27%

**EXAMPLE #5** - Region VI WDB submits a detailed budget summary report with every WIOA and state grant/contract submission. See attached "Workforce West Virginia Sub-recipient Budget Forms" Example. Additionally, the Region VI WDB prepares an Internal Line-Item Budget Summary Spreadsheet for every grant (attached) and keeps track of all Program Year active grants and their period of availability on the attached sample "Grant Agreements for PROGRAM YEAR 2021" Spreadsheet.

Maria Larry Region VI WIB Timesheet	Food Stamp Program	Dislocated Worker Program	Adult Programs	Youth Program	Administrative Activities	Holiday Pay				Total Hrs Worked	Total Hours
Mar-19											
1										0	0
2										0	0
3										0	0
4										0	0
5										0	0
6										0	0
7										0	0
8										0	0
9										0	0
10										0	0
11										0	0
12										0	0
13										0	0
14										0	0
15										0	0
16										0	0
17										0	0
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19										0	0
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21										0	0
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23										0	0
24										0	0
25										0	0
26										0	0
27										0	0
28										0	0
29										0	0
30										0	0
31										0	0
Totals	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
% Percentage	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	100%
Sick Leave Begin. Balance (Hrs.)	0.00		Annual Leave Begin. Balance(Hrs.)		0.00						
Sick Hrs. Accr. for Month	0.00		Annual Hrs. Accr. For Month		0.00						
Sub-Total (Hrs.)	0.00		Sub-Total (Hrs.)		0.00						
Sick Hrs. Used for Month	0.00		Annual Hrs. Used for Month		0.00						
Sick Leave Ending Balance(Hrs.)	0.00		Annual Leave Ending Balance(Hrs.)		0.00						

I certify that this is a true and correct report of my time during this period

Employee's Signature \_\_\_\_\_ Supervisor's Signature \_\_\_\_\_

**Part 1 - Calculate percentage of time spent in direct programs. (Do not include paid time off.)**

Part 2 - Allocate gross wages based on time spent in direct programs  
Monthly salary per actual wages paid

**parc 3 - Allocate costs for employee benefits and payroll taxes based on wage allocation.**

	Wages	35% Fringes	TOTAL %
6:50A Adult	6,381.55	6150AF	Adult
6:50D Dislocated Worker	5,331.50	6160DF	Dislocated (includes RR)
6:50Y Youth	3,281.55	6180YF	Youth
6:50R Rapid Response	0.00	5:56RRF	
6:50F Food Stamps	1,087.61	951F	Food Stamps
SP NEG Admin	0.00		
Admin	4,890.88		Admin
TOTAL	20,973.20	1,711.84	23%
		7,340.62	100%

Region VI Workforce Investment Board  
17 Middletown RD  
White Hall, WV 26554

Name:	Title:	
Address:		Normal Work Hours
City/State/Zip:	Headquarters (City)	
Purpose of Travel		

Rental Vehicle		Yes	No	Personal Vehicle		Yes	No				
DATE	TIME	CITY/STATE		MILES	AMOUNT	AIR	CAR RENTAL	MEALS	LODGING	OTHER	TOTAL
		From									
		To		0	\$0.00						\$0.00
		From									
		To		0	\$0.00						\$0.00
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**WorkForce West Virginia  
Sub-recipient Budget Forms**

**SECTION A - Budget Summary by Categories**

Adult PY21

Cost Categories *	Admin Total	Program Total
1. Personnel	\$ 5,007.15	\$ 9,012.89
2. Fringe Benefits (Rate <u>35</u> %)	\$ 1,752.51	\$ 3,154.51
3. Travel	\$ 1,251.79	\$ -
4. Equipment	\$ -	\$ -
5. Supplies	\$ 1,376.97	\$ -
6. Contractual	\$ 3,129.48	\$ 35,178.16
7. Other	\$ -	\$ 2,000.00
8 Training Costs	\$ -	\$ 57,457.16
9 Supportive Services	\$ -	\$ 4,731.77
Total, Direct Cost (Lines 1 through 7)	\$ 12,517.90	\$ 111,534.49
10 Indirect Cost (Rate %)	\$ -	\$ 1,126.61
TOTAL Funds Requested (Lines 8 through 10)	\$ 12,517.90	\$ 112,661.10

\* This column will automatically fill once data is entered on the other worksheets.

**SECTION B - Cost Sharing/Match Summary (if appropriate)**

1. Cash Contribution		
2. In-Kind Contribution		
3. TOTAL, Cost Sharing/Match (Rate %)		

A Budget Narrative must be attached to explain each line-item above.

**WorkForce West Virginia  
Sub-recipient Budget Forms**

**Adult  
PY21**

**Category 1: Personnel**

Employee Name	Employee Title/Position	Annual Salary	FTE	Admin Total	Program Total
Maria Lary	Executive Director			\$ 2,854.08	\$ 90.15
Virginia Layton	Program Administrator				540.77
Amy Hall	Program Director / Youth			-	3,785.41
Shelly McCauley	Program Assistant			-	2,703.86
Kathi Waters	Program Assistant			600.85	1,892.70
Mick Cutlip	Fiscal Manager			1,552.22	-
				-	-
				-	-
				-	-
				-	-
<b>TOTAL PERSONNEL</b>				<b>\$ 5,007.15</b>	<b>\$ 9,012.89</b>

**Category 2: Fringe Benefits**

Type of Benefit	% of Personnel Cost	Admin Total	Program Total
Retirement	13.92%	\$ 696.99	\$ 1,254.59
Health Insurance	21.08%	1,055.52	1,899.92
		-	-
		-	-
<b>Total Fringe Benefits</b>		<b>\$ 1,752.51</b>	<b>\$ 3,154.51</b>

Note: Remember to provide the Fringe Benefit percentage on the Summary worksheet

**WorkForce West Virginia  
Sub-recipient Budget Forms**

**Category 3: Travel**

Adult PY21

Event and Location	Employee Traveling	Dates of Travel	Admin Total	Program Total
Various WDB Functions	Maria Larry	07/01/2021 to 06/30/2023	\$ 212.00	\$ -
Various WDB Functions	Amy Hall	07/01/2021 to 06/30/2023	212.00	
Various WDB Functions	Virginia Layton	07/01/2021 to 06/30/2023	175.00	
Various WDB Functions	Shelly McCauley	07/01/2021 to 06/30/2023	539.00	
Various WDB Functions	Kathi Waters	07/01/2021 to 06/30/2023	88.00	
Various WDB Functions	Micki Cutlip	07/01/2021 to 06/30/2023	25.79	
<b>TOTAL TRAVEL</b>			<b>\$ 1,251.79</b>	<b>\$ -</b>

**Category 4: Equipment**

Description	Unit Cost	Number of Units	Admin Total	Program Total
			\$ -	\$ -
			-	-
			-	-
			-	-
			-	-
			-	-
<b>TOTAL EQUIPMENT</b>			<b>\$ -</b>	<b>\$ -</b>



**WorkForce West Virginia  
Sub-recipient Budget Forms**

**Category 5: Supplies**

Adult PY21

Description	Unit Cost	# Units	Admin Total	Program Total
Office Supplies			\$ 1,376.97	\$ -
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
<b>TOTAL SUPPLIES</b>			\$ 1,376.97	\$ -

**Category 6: Contractual**

Description	Admin Total	Program Total
Case Management / HRDF Inc.	-	22,537.00
Copier Rental / Toshiba	156.00	
Accounting / Conley CPA Group	2,378.00	
One Stop Operator / HRDF, Inc.		5,205.53
Audit Fees / Maher Duessel		
MACC / Workforce WV		7,435.63
Rent / Middletown Home Sales	595.48	
<b>TOTAL CONTRACTUAL</b>		\$ 3,129.48 \$ 35,178.16

**Category 7: Other**

Description	Unit Cost	#Units/Months	Admin Total	Program Total
Advertising / Postage / Printing/			\$ -	\$ 500.00
Repairs / Telephone / Web Hosting/			-	500.00
Insurance			-	1,000.00
			-	-
<b>TOTAL OTHER</b>			\$ -	\$ 2,000.00

**Category 10: Indirect Cost**

Description	Base	Rate	Admin Total	Program Total
General Operating Expenses			\$ -	\$ 1,126.61
			-	-
			-	-
<b>TOTAL INDIRECT COST</b>			\$ -	\$ 1,126.61

Please note: Indirect Cost charges must be in accordance with an approved Cost Allocation Plan or Indirect Cost Rate.

**WorkForce West Virginia  
Sub-recipient Budget Forms**

**Category 8: Training Cost**

Adult PY21

Description	Unit Cost	# Units	Admin Total	Program Total
ITA's			\$ -	\$ 21,833.00
Transitional Training			\$ -	\$ 1,723.00
Incumbent Worker Training			\$ -	\$ 1,723.00
On the Job Training			\$ -	\$ 32,178.16
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
TOTAL TRAINING COST			\$ -	\$ 57,457.16

**WorkForce West Virginia  
Sub-recipient Budget Forms**

**Category 9: Supportive Services**

Adult PY21

Description	Unit Cost	# Units	Admin Total	Program Total
Supportive Services			\$ -	\$ 4,731.77
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
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			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
TOTAL SUPPORTIVE SERVICES			\$ -	\$ 4,731.77

**Region VI Workforce Development Board**  
**Budget for Program Year 2021 (July 1, 2021-June 30, 2023)**  
**Final Proposed Draft 9/9/21**

Number	Line Item Description					
		<b>Program 21 Proposed</b>			Carryover	TOTAL
4111	ADMINISTRATION	354,872.20				
4112	PROGRAM	3,193,849.80				
<b>Total Grant Revenue</b>		<b>3,548,722.00</b>				
<b>ADMINISTRATION</b>						
5010	ADVERTISING	3,000.00			2,900.00	5,900.00
5020	WEB HOSTING	1,000.00			4,800.00	5,800.00
5030	EQUIPMENT PURCHASES	3,000.00			0.00	3,000.00
5040	DUES & SUBSCRIPTIONS	2,500.00			2,100.00	4,600.00
5050	EQUIPMENT RENTAL	500.00			2,034.00	2,534.00
5060	INSURANCE	2,000.00			1,500.00	3,500.00
5070	LICENCES & PERMITS	150.00			300.00	450.00
5080	POSTAGE	500.00			2,500.00	3,000.00
5090	PRINTING & PUBLICATIONS	500.00			4,000.00	4,500.00
5102	LEGAL FEES	0.00			15,442.00	15,442.00
5120	RENT	12,000.00			13,589.05	25,589.05
5130	REPAIRS & MAINTENANCE	0.00			2,700.00	2,700.00
5140	TELEPHONE & FAX EXPENSES	2,500.00			0.00	2,500.00
5151	BOARD EXPENSES	500.00			1,500.00	2,000.00
5152	CONFERENCE & TRAINING	0.00			27,992.00	27,992.00
5153	TRAVEL & MILEAGE	0.00			28,415.00	28,415.00
5160	OFFICE SUPPLIES	0.00			5,000.00	5,000.00
5170	IT/SECURITY SERVICES	10,000.00			0.00	10,000.00
6010	PAYROLL EXPENSES	233,896.00			215,172.15	449,068.15
6080	AUDIT FEES	14,000.00			1,500.00	15,500.00
5106	CONSULTING	26,826.20			0.00	26,826.20
5110	ACCOUNTING SERVICES	42,000.00			17,258.00	59,258.00
<b>Total Administration</b>		<b>354,872.20</b>			<b>348,702.20</b>	<b>703,574.40</b>
<b>PROGRAM EXPENSES:</b>		<b>Program 21 Proposed</b>	<b>ADULT</b>	<b>YOUTH</b>	<b>D.W.</b>	<b>Carry-Over</b>
6150A	PAYROLL EXPENSES - ADULT	67,000.00	67,000.00			50,307.71
6180Y	PAYROLL EXPENSES - YOUTH	55,117.65		55,117.65		42,142.63
6160D	PAYROLL EXPENSES - DW	70,000.00			70,000.00	70,877.49
	OPERATING EXPENSE ALLOCATION/ADULT	15,000.00	15,000.00			13,331.73
	OPERATING EXPENSE ALLOCATION/DW	20,000.00			20,000.00	16,489.62
	OPERATING EXPENSE ALLOCATION/YOUTH	3,804.62		3,804.62		4,744.60
6510A	OJT - ADULT	200,000.00	200,000.00			81,000.00
6510D	OJT - DW	150,000.00			150,000.00	100,000.00
6520A	CASE MANAGEMENT - ADULT	100,000.00	100,000.00			106,000.00
6520D	CASE MANAGEMENT - DW	324,000.00			324,000.00	85,000.00
6520Y	CASE MANAGEMENT - YOUTH	20,000.00		20,000.00		10,000.00
6532	TRAINING CONTRACTS - YOUTH OUTSCH. 100%	561,542.53		561,542.53		338,936.00
6535	YOUTH MISCELLANEOUS (BIKISI)	0.00		0.00		0.00
6540A	CUSTOMIZED TRAINING - ADULT	5,000.00	5,000.00			8,840.00
6541A	TRANSITIONAL TRAINING - ADULT	5,000.00	5,000.00			12,000.00
6542A	INCUMBENT WORKER TRAINING - ADULT	12,000.00	12,000.00			18,215.00
6610RR	RAPID RESPONSE - DW	0.00			0.00	0.00
6550A	ITA CONTRACTS - ADULT ( approx 23)	147,442.20	147,442.20			163,042.45
6550D	ITA CONTRACTS - DW (approx. 90)	1,079,582.80			1,079,582.80	1,234,144.60
6550Y	ITA CONTRACTS - YOUTH	0.00		0.00		0.00
6551A	SUPPORTIVE SERVICES - ADULT	35,000.00	35,000.00			30,000.00
6551D	SUPPORTIVE SERVICES - DW	100,000.00			100,000.00	0.00
6650A	MACC-Adult	25,000.00	25,000.00			35,000.00
6650D	MACC-Dislocated Worker	30,000.00			30,000.00	69,831.00
6650Y	MACC-Youth	20,000.00		20,000.00		7,500.00
6772BS	One-Stop BUSINESS SERVICES	400.00	200.00		200.00	200.00
6772	ONE STOP	147,960.00	32,000.00	20,000.00	95,960.00	168,909.51
<b>Total Program</b>		<b>3,193,849.80</b>	<b>643,642.20</b>	<b>680,464.80</b>	<b>1,869,742.80</b>	<b>2,666,512.34</b>

<b>Totals</b>	3,548,722.00	20%	21%	59%
Administration	354,872.20			
Program	3,193,849.80			

## Grant Agreements for PROGRAM YEAR 2021

Agreement #	Period of Availability	Amount	Fund Source
Grant #2100000576 (PY20)	7/1/20 - 6/30/22	\$3,432,202.00	17.258,17.259,17.278 (A,Y,DW)
Grant #2100000576 (PY20)	7/1/20 - 6/30/22	\$216,090.00	17.278 (DW)
Grant #2100000576 (PY20)	7/1/20 - 6/30/22	\$0.00	TRANSFER \$220,000 from DW to A
FAIN # AA-34802-20-55-A-54		<b>\$3,648,292.00</b>	
Grant #2200000133 (PY21)	7/1/21 - 6/30/23	\$1,276,583.00	17.258,17.259,17.278 (A,Y,DW)
Grant #2200000133 (PY21)	7/1/21 - 6/30/23	\$2,272,139.00	17.258,17.278 (A, DW)
FAIN # AA-36353-21-55-A-54		<b>\$3,548,722.00</b>	
G210513	10/1/20 - 9/30/21	\$166,734.00	10.561 (SNAP E&T)
Supplemental Nutrition Assistance Program Grant FAIN # 211WV469Q7503			
G220100	10/1/21 - 9/30/22	\$151,953.00	10.561 (SNAP E&T)
Supplemental Nutrition Assistance Program Grant FAIN #221WV469Q7503			

**N**

**Region VI Guidance Letter 7-15 R-5 Support Services for  
Adult and Dislocated Workers**

Region VI Workforce Development Board 17 Middletown Road White Hall, WV 26554	Supportive Services for Adult and Dislocated Workers
	Date January 10, 2022

Region VI Guidance Letter No. 7-15, R-5

To: All WorkForce West Virginia Center Managers and Staff  
All WIOA Career Planner Staff  
All Local Training Providers

From: Region VI Workforce Development Board.

Subject: Supportive Services for Adults and Dislocated Workers

1. PURPOSE: To inform local area of policy and guidelines regarding the provision of supportive services for Adult and Dislocated Workers under WIOA
  2. REFERENCE: Workforce Innovation and Opportunity Act Sections 3(59), Section 134 ( c)(2) and (3), and(d)(2), and 20 CFR 680.900 – 680.920.
  3. BACKGROUND: The Workforce Innovation and Opportunity Act of 2014, (WIOA) Section 3(59), defines Supportive Services to mean (but are not limited to) such services as transportation, child care, dependent care, housing, and needs-related payments, and other supportive payments that are necessary to enable an individual to participate in activities authorized under this act.
- POLICY: One Stop Staff and or Career Planners located in the Region VI Workforce West Virginia Centers will determine the eligibility of customers to receive supportive payments under WIOA through assessment and counseling.
- Supportive services may only be provided to individuals participating in career or training services as defined in WIOA Sections 134 ( c )(2) and (3); and who are unable to obtain supportive services through other programs providing such services; and may only be provided when they are necessary to enable individuals to participate in career services or training activities.

Region VI will consider providing supportive service payments to cover transportation to and from training to WIOA eligible individuals.

1.) If it is determined that transportation supportive services are needed, then the Workforce Development Board will calculate the mileage to be reimbursed at the current federal mileage rate. The mileage to be reimbursed will be determined by doing a Google map search on directions to and from the training participants home address to the training location and using the mileage indicated in the Google search to calculate the round-trip mileage X the current federal mileage rate to come up with the amount

participants will receive for each day training is attended. The daily allowance will be capped at \$20 per day.

2. In order to receive the supportive service payment while participating in classroom-based training, the individual must have attended at least 80% of the scheduled training time for the course of training they are enrolled in, and must be meeting satisfactory progress, as determined by the Training Provider. Training attendance and academic progress will be documented through a monthly report provided by the Region VI WDB to the Training Provider. This report must be signed by the customer verifying the days attended class in that month and must be signed by the Training Provider verifying attendance and academic progress. Supportive service payments will be mailed to the Training Provider for disbursement to the customer.

At the start of training, there will be a cap of \$20 per day up to \$1000 per training year on transportation supportive service payments. This amount may be increased or decreased based upon re-assessment of need during training.

3. In order to receive the transportation supportive service payment while participating in On the Job or Transitional Training, a timesheet of days and hours worked must be kept and initialed by the individual and the individuals' supervisor verifying the days worked. The maximum amount of time that the transportation supportive service will be paid for On the Job Training will be 12 weeks (or \$1000 maximum, whichever comes first), after which they are deemed able to pay for their own transportation due to being permanently employed. Transitional Training participants may be paid for the duration of their transitional training time, as it is considered temporary employment. The supportive service payment will be mailed to the individual.

OJT participants may require assistance through other supportive payments, such as the purchase of tools, work clothing, etc. Documentation from the employer that the items are necessary to perform the work is required before payment can be approved.

Payment of supportive services will be dependent upon available funding levels of the Region VI Workforce Development Board. These payments may be decreased or suspended at any time dependent upon WIOA funding levels.

ACTION: The Region VI Workforce Development Board will make all stakeholders in the Region VI Workforce area aware of this policy.

A copy of this policy can be obtained from The Region VI Workforce Development Board.

EXPIRATION  
DATE: Effective January 10, 2022, until rescinded or modified by the Region VI Workforce Development Board and Local Elected Officials Board.



# O

## **Region VI Guidance Letter 4-15 R-2 Eligibility Requirements for Eligible Training Provider List**

Region VI Workforce Development Board 17 Middletown Road White Hall, WV 26554	Performance/Subsequent Eligibility requirements for Eligible Training Provider List
	Date November 6, 2020

Region VI Guidance Letter No 4-15, R-2

To: All WorkForce WV Center staff  
All Region VI Career Planners  
All Local Training Providers

From: Region VI Workforce Development Board

Subject: Process for Training Provider Initial Eligibility and Subsequent Eligibility  
for inclusion on the Eligible Training Provider (ETPL) statewide list

1. PURPOSE: To inform Local Training Providers of policy and guidelines regarding Performance Requirements and Subsequent Eligibility requirements for inclusion on the statewide Eligible Training Provider List (ETPL).
  2. REFERENCE: Workforce Innovation and Opportunity Act of 2014 Section 122, TEGL 41-14, WorkForce West Virginia Updated WIOA Policy 01-15 (Change 3).
  3. BACKGROUND: The Workforce Innovation and Opportunity Act of 2014, Section 122, outlines the process for the development of the statewide Eligible Training Provider list (ETPL).
- ACTION: Effective November 6, 2020, the Region VI Workforce Development Board will advise all Region VI Eligible Training Providers and those Training Providers who desire approval as an Eligible Training Provider to follow the procedures as outlined in the Workforce West Virginia Updated WIOA Policy 01-15 (Change 3) at [https://workforcewv.org/images/files/PublicInfo/public-notices/WIOA\\_Policy\\_01-15\\_-\\_ETPL\\_Change\\_3.pdf](https://workforcewv.org/images/files/PublicInfo/public-notices/WIOA_Policy_01-15_-_ETPL_Change_3.pdf)

EXPIRATION

DATE: Effective until rescinded or modified by the Region VI Workforce Development Board.

# Q

**Region VI Guidance Letter 17-16 R-3 Self-Sufficiency**

Region VI Workforce Development Board 17 Middletown Road White Hall, WV 26554	Classification: Self-Sufficiency
	October 14, 2020

Region VI Guidance Letter No. 17-16, R-3

To: All WorkForce West Virginia Career Center staff  
All WIOA Career Planners/Eligibility Determination Staff  
All Local Service Providers

From: Region VI Workforce Development Board

Subject: Definition of Self-Sufficiency

1. PURPOSE: To establish local criteria for purposes of defining self-sufficiency and establishing WIOA eligibility for Adults and employed Dislocated Workers to receive training services.
2. REFERENCES WIOA sec 134(c)(3)(A) and West Virginia Lower Living Standard Income Levels for the current program year.
2. BACKGROUND: WIOA allows for maximum flexibility to local Boards when defining economic self-sufficiency, which will be the basis for providing training services to Adults, both employed and unemployed, and employed Dislocated Workers.
3. POLICY: For the purposes of determining eligibility for receipt of a WIOA ITA (Individual Training Account), On the Job, Transitional, and or Customized Training services, an adult is considered to be economically self-sufficient if he/she has received income, or is a member of a family that has received a total family income for the six-month period immediately prior to application for WIOA training services, that is at or above the 250% West Virginia Lower Living Standard Income Level for the current program year.  
  
An employed Dislocated Worker is considered to be economically self-sufficient if he/she is making a wage that is equal to or greater than 80% of his or her wage at the time of dislocation.  
  
The Region VI Workforce Development Board Executive Director may waive provisions of this policy when the Executive Director determines it is necessary in order to serve individuals with special circumstances.
4. EFFECTIVE: Effective October 14, 2020, until rescinded or modified by the Region VI Workforce Development Board.