

Attachments Y-EE

- Y Sub-recipient Procedures for Requesting Cash**
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Y

**Sub-recipient Procedures for Requesting
Cash**

EXHIBIT C
FEDERAL AWARD INFORMATION

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 for National Dislocated Worker Grants or WFWVWIOACashRequest@wv.gov for WIOA grants.

Z

Cost Allocation Plan

April 28, 2023

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

Re: Approval of 2023 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.



Angie Johnson
Financial Reporting Manager

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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 seven. (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 seven employees including the Executive Director, an Program/Administrative Assistant, a Program Director, a Fiscal Manager, a Program Manager (SNAP E&T), Community Outreach Coordinator 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 28, 2023. 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

4/28/2023

Date

Maria K. Larry

Typed Name of Authorized Official

Executive Director, Region VI Workforce Development Board

Title

COST ALLOCATION PLAN – EXAMPLES OF ALLOCATED COSTS

4.28.23

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	<u>23%</u>	<u>\$69.00</u>	<u>\$526.70</u>
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
ADULT Participants	1/1/2015-3/31/2015	92
DISLOCATED WORKER Participants	1/1/2015-3/31/2015	194
YOUTH Participants	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 2022" Spreadsheet.

Maria Lerry 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
18										0	0
19										0	0
20										0	0
21										0	0
22										0	0
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
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 (Hr.)	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 (Hr)	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 _____

PAYROLL ALLOCATION
REGION VI
March-19

Enter data in "yellow cells" - the "blue cells" are formulas

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

EMPLOYEE	Adult	Dislocated Worker	Youth	Rapid Response	Food Stamps	SP-NEG Admin	Admin	Total To Allocate	Paid Time	Total Hours
	40	40	19	2	2	53	53	154	4	158
	53	48	2	4		51	51	158		158
	57	46	30			110	110	133	25	158
	54	55	41		48			150	8	158
	43	21	26			80	80	68		158
Totals	247	210	118	0	54	214	214	843	105	948

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

Allocation based on Part 1

EMPLOYEE	Annual Salary	Monthly Salary	% of Hours	Adult	Dislocated Worker	Youth	SP-NEG Admin	Rapid Response	Food Stamps	Admin WIA
	5,858.12	488.18	26%	1,271.59	1,521.59	722.76	76.08	0.00	0.00	2,076.11
	2,102.90	175.24	34%	705.41	638.86	26.82	53.24	0.00	0.00	678.79
	4,263.02	355.25	43%	1,827.27	1,474.64	961.72	0.00	0.00	0.00	0.00
	3,154.38	262.86	36%	1,095.00	1,075.55	801.77	0.00	0.00	0.00	2,196.09
	2,933.32	244.44	48%	1,271.29	620.86	768.69	0.00	0.00	0.00	0.00
Totals	20,973.20	1,747.53		6,387.53	5,331.50	3,287.55	1,087.61	0.00	0.00	4,890.98

Part 3 - Allocate costs for employee benefits and payroll taxes based on wage allocation

Adult	Youth	SP-NEG Admin	Rapid Response	Food Stamps	Admin	TOTAL %
\$:50A	5150A	5160DF	5160DF	5160DF	5160DF	31%
5:381.55	2,233.54	1,866.03	1,148.54	380.66	1,711.84	25%
5:331.50	1,148.54	1,148.54	0.00	0.00	0.00	16%
3:281.55	0.00	0.00	0.00	0.00	0.00	
0.00	0.00	0.00	0.00	0.00	0.00	
1,087.61	380.66	0.00	0.00	0.00	0.00	5%
0.00	0.00	0.00	0.00	0.00	0.00	
4,890.98	1,711.84	0.00	0.00	0.00	0.00	23%
20,973.20	7,340.62	0.00	0.00	0.00	0.00	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	Other		
DATE	TRIP	CRUISE/STL	MILES	AMOUNT	AIR	CAR RENTAL	MEALS	LODGING	OTHER	TOTAL
	From		0	\$0.00						\$0.00
	To		0	\$0.00						\$0.00
	From		0	\$0.00						\$0.00
	To		0	\$0.00						\$0.00
	From		0	\$0.00						\$0.00
	To		0	\$0.00						\$0.00
	From		0	\$0.00						\$0.00
	To		0	\$0.00						\$0.00
	From		0	\$0.00						\$0.00
	To		0	\$0.00						\$0.00
TOTAL			0	\$0.00	10.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
										\$0.00
										\$0.00

Traveler must attach copies of direct billed receipts or invoices, i.e., taxi, registration, lodging, etc.

OTHER EXPENSES		
DATE	ITEMS	AMOUNT
Total		

COMMENTS	
DATE	

I certify that these costs incurred were in connection with my assigned duties, are bona fide and actual, and do not reflect any costs or expenses reimbursed or to be reimbursed from any other source.

I certify that I have personally examined and approved this travel expense Account Statement. The items of expense are proper and do not exceed to my assigned duties of the traveler. The items of expense have met all State of West Virginia Travel Regulations and are within the budget of the spending unit.

Traveler's Signature _____ Date _____

Approved Agency Head Director _____ Date _____

The Per Diem rate is 58 cents per mile starting 1/1/19

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

SECTION A - Budget Summary by Categories

Adult PY22

Cost Categories	Admin Total	Program Total
1. Personnel	\$ 7,026.77	\$ 11,857.59
2. Fringe Benefits (Rate <u>35</u> %)	\$ 2,459.37	\$ 4,150.16
3. Travel	\$ 334.86	\$ -
4. Equipment	\$ -	\$ -
5. Supplies	\$ 145.29	\$ -
6. Contractual	\$ 1,922.11	\$ 46,440.28
7. Other	\$ -	\$ -
8 Training Costs	\$ -	\$ 35,597.57
9 Supportive Services	\$ -	\$ 6,504.00
Total, Direct Cost (Lines 1 through 7)	\$ 11,888.40	\$ 104,549.60
10 Indirect Cost (Rate %)	\$ -	\$ 2,446.00
TOTAL Funds Requested (Lines 8 through 10)	\$ 11,888.40	\$ 106,995.60

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
PY22**

Category 1: Personnel

Employee Name	Employee Title/Position	Annual Salary	FTE	Admin Total	Program Total
Maria Larry	Executive Director	82,860	0.0893314	\$ 7,026.77	\$ 375.37
Virginia Layton	Program Administrator	43,407	0.05	-	2,170.35
Amy Hall	Program Director / Youth	58,910	0.07	-	4,123.70
Shelly McCauley	Program Assistant	45,474	0.06	-	2,728.44
Kathi Waters	Program Assistant	35,139	0.07	-	2,459.73
Mick Cutilip	Fiscal Manager	43,407	-	-	-
TOTAL PERSONNEL				\$ 7,026.77	\$ 11,857.59

Category 2: Fringe Benefits

Type of Benefit	% of Personnel Cost	Admin Total	Program Total
FICA/Med	7.65%	\$ 537.55	\$ 907.11
Retirement	14.00%	\$ 983.75	\$ 1,660.06
Health Insurance	13.35%	\$ 938.07	\$ 1,582.99
Total Fringe Benefits		\$ 2,459.37	\$ 4,150.16

Note: Annual fringe benefits are budgeted in Category 2, Personnel.

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

Category 3: Travel

Adult PY22

Event and Location	Employee Travelling	Dates of Travel	Admin Total	Program Total
Various WDB Functions	Maria Larry	07/01/2022 to 06/30/2024	\$ 334.86	\$ -
Various WDB Functions	Amy Hall	07/01/2022 to 06/30/2024	-	-
Various WDB Functions	Virginia Layton	07/01/2022 to 06/30/2024	-	-
Various WDB Functions	Shelly McCauley	07/01/2022 to 06/30/2024	-	-
Various WDB Functions	Kathi Waters	07/01/2022 to 06/30/2024	-	-
Various WDB Functions	Micki Cutlip	07/01/2022 to 06/30/2024	-	-
TOTAL TRAVEL			\$ 334.86	\$ -

Category 4: Equipment

Description	Unit Cost	Number of Units	Admin Total	Program Total
			\$ -	\$ -
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
TOTAL EQUIPMENT			\$ -	\$ -

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

Category 5: Supplies

Adult PY22

Description	Unit Cost	# Units	Admin Total	Program Total
Office Supplies			\$ 145.29	\$ -
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
TOTAL SUPPLIES			\$ 145.29	\$ -

Category 6: Contractual

Description	Admin Total	Program Total
Case Management / HRDF Inc.	-	36,000.00
Copier Rental / Toshiba	-	-
Accounting / Conley CPA Group	1,922.11	-
One Stop Operator / HRDF, Inc.	-	7,200.00
Audit Fees / Maher Duessel	-	-
MACC / Workforce WV	-	3,240.28
Rent / Middletown Home Sales	-	-
TOTAL CONTRACTUAL		\$ 46,440.28

Category 7: Other

Description	Unit Cost	#Units/Months	Admin Total	Program Total
Advertising / Postage / Printing/ Repairs / Telephone / Web Hosting/ Insurance			\$ -	\$ -
			-	-
			-	-
			-	-
			-	-
			-	-
TOTAL OTHER			\$ -	\$ -

Category 10: Indirect Cost

Description	Base	Rate	Admin Total	Program Total
General Operating Expenses			\$ -	\$ 2,446.00
			-	-
			-	-
			-	-
TOTAL INDIRECT COST			\$ -	\$ 2,446.00

Please note: Indirect charges to this account will be prepared by WVA for all indirects at this rate.

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

Category 8: Training Cost

Adult PY22

Description	Unit Cost	# Units	Admin Total	Program Total
ITA's			\$ -	\$ 22,000.00
Transitional Training			\$ -	\$ 1,799.00
Incumbent Worker Training			\$ -	\$ 1,798.57
On the Job Training			\$ -	\$ 10,000.00
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
TOTAL TRAINING COST			\$ -	\$ 35,597.57

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

Category 9: Supportive Services

Adult PY22

Description	Unit Cost	# Units	Admin Total	Program Total
Supportive Services			\$ -	\$ 6,504.00
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
TOTAL SUPPORTIVE SERVICES			\$ -	\$ 6,504.00

BUDGET NARRATIVE FOR PY22 ADULT

1. Salary

Employee Name	Title	Salary	% of time	Admin	Program
Maria Larry	Executive Director	\$82,860.00	0.0893314	\$7,026.77	\$375.37
Virginia Layton	Program Administrator	\$43,407.00	0.05		\$2,170.35
Amy Hall	Program Director	\$58,910.00	0.07		\$4,123.70
Shelly McCauley	Program Assistant	\$45,474.00	0.06		\$2,728.44
Kathi Waters	Program Assistant	\$35,139.00	0.07		\$2,459.73

Total: Salary total for admin and program: \$18,884.36

2. Fringe Benefits

The overall fringe benefits percentage is 35%. This includes FICA/Med, Health insurance and retirement.

Total: Fringe benefit total for admin and program: \$6,609.53

3. Travel

The travel total is based on three-year historical data with an estimated increase in travel for one new employee. Travel includes mileage reimbursement at the current mileage reimbursement rate, per diems for out of town / overnight conferences and trainings.

Total: Travel total for admin: \$334.86

4. Equipment --

No equipment purchases are being planned during this contract

Total: Equipment total: \$0.00

5. Supplies

The supply total is based on three-year historical data and includes basic office supplies, including but not limited to copy paper, staples, folders, notebooks, etc.

Total: Supplies total for admin: \$145.29

6. Contractual

The contractual total is based on current contracts in place. These include; Case Management, One Stop Operator, Accounting, Copier Rental, Audit Fees, MACC and Rent.

Total: The Contractual Total for both salary and admin is \$48,362.39

7. Other

The other total is based on three-year historical data and includes outreach, postage, printing, repairs, telephone, web hosting and insurance.

Total: The other total for this portion of the contract is \$0.00

8. Training Costs

The total for training costs include ITA's, Transitional Training, Incumbent Worker Training, and On the Job Training.

Total: The total for training costs is \$35,597.57

9. Supportive Services

The total for Supportive Services training includes mileage reimbursement for eligible students.

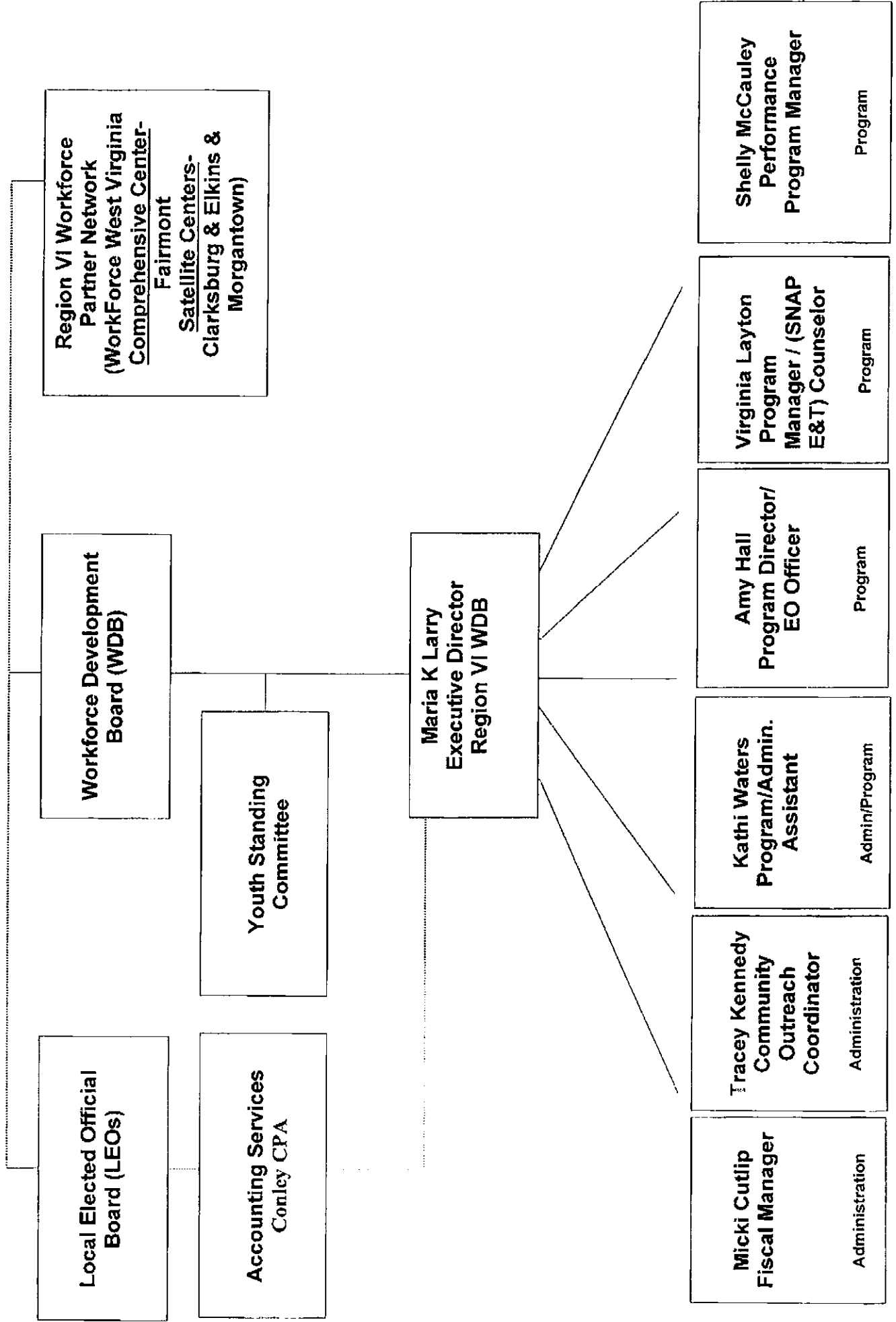
Total: The total for supportive services payments is: \$6,504.00

10. Indirect Costs

The total for indirect costs is based on three-year historical data and includes general operating expenses.

Total: The total for indirect is \$2,446.00

Region VI WDB Organizational Chart



Region VI Position Descriptions (8/23/22)

Executive Director: The Executive Director is the chief executive officer for the Workforce Development Board. As such, she/he is responsible for the strategic implementation of WDB policies and directives, as well as the day-to-day activities of the organization. The Executive Director's responsibilities are organized into five major categories: policy and system building, member support, external relations, administration and program compliance. She/he promotes strategic partnerships and provides staff leadership to all the region's boards, ie. Full Board, LEO Board, Executive Committee and Youth Standing Committee. Builds relationships with key stakeholders related to workforce development and facilitates communication and interaction between multiple partner organizations throughout the region to assist in the economic growth of the region. Responsible for fiscal support activities related to WIOA funds including reviews of all WIOA invoices, bank statements, monthly fiscal reports, etc. Hires, trains and supervises staff for the WDB. Ensure Region VI's compliance with the Workforce Innovation and Opportunity Act. Conduct periodic One-Stop site and Workforce Development site reviews to insure positive results of Workforce Program monitoring, evaluation and continuous improvement.

Program Director/EO Officer: The Program Director works as an assistant to the Executive Director and serves as the regional EO Officer. The Program Director acts as a specialist in working with training programs and contractors on the adult, dislocated and youth levels and works with committees directly affecting these programs. She/he is responsible for developing contracts, MOU's, Requests for Proposals and reviews such documents for federal, state and local program compliance. She/he is responsible for developing program monitoring tools and performing program monitoring of funded programs in accordance with federal, state and local guidelines as well as reviewing such programs and documents to ensure compliance with equal opportunity and nondiscrimination provisions. Assists with the development and updating of the Local Plan by researching regional statistics and LMI. She/he oversees all regional employer services and provides program technical guidance to the regional career planners and youth mentors. Works closely with the youth standing committee and facilitates all youth committee meetings. May represent the Executive Director at public meetings and conferences across the region.

Program/Administrative Assistant: The Program/Administrative Assistant will be responsible for assisting Program and Financial Staff. Work is performed under the supervision of the Executive Director with significant interaction with other staff, board members, partners and outside service providers. Duties include basic administrative duties as well as assisting with program management. She/he will be responsible for reviewing contracts, scholarships, invoices, supportive services requests and accounts payable logs for completeness, accuracy and compliance with regional policies. She/he is responsible for reviewing regional training programs to determine occupational demand and approving them for regional training provider list. She/he is responsible for researching county and community resources for all 13 counties and disseminating the list to career planners and staff.

Program Manager: The Program Manager assists with program management in working with program/services for adults, dislocated workers and youth. She/he is specifically responsible for overseeing the One Stop Operator Contract and Coordinator, including Rapid Response. Will stay up to date on one stop and rapid response activities. Assist with job fairs including virtual set up with Premiere Virtual. She/he is responsible for monitoring social media posts, making suggestions and helping with one stop partner cross training activities. She/he will help organize and attend one-stop partner meetings and offer assistance to rapid response activities as needed. Will keep up-to date on all policies pertaining to one stop operation, providing guidance and technical assistance to the One Stop coordinator and assist with the yearly One-Stop Contribution report that goes to WFWV. In addition to WIOA duties, program manager will spend a significant amount of time serving as the lead SNAP E&T caseworker under the Region 6 / DHHR SNAP E&T contract. This time will be charged directly to the SNAP E&T Grant.

Fiscal Manager: The Fiscal Manager's duties are of a more complex technical level associated with the financial and budgetary aspects of the corporation and/or other grant programs such as; general accounting procedures, internal auditing, and financial analysis. She/he is responsible for budget preparation. Examines budget estimates for completeness, accuracy and conformance with procedures and regulations. Analyze budget and accounting reports for the purpose of maintaining expenditure control and the preparation of cash requests. She/he is responsible for identifying and correcting routine posting errors. Classifies and enters codes according to a chart of accounts. Compiles data for preparation of accounting reports. Compute, classify and record numerical data to keep financial records complete. Assists in analyzing financial records for completeness and accuracy to determine compliance with state and federal laws as well as with national accounting and auditing standards. Keeps track of all "accrued" but unpaid expenditures and financial obligations in order to prepare monthly financial reports. Will assist the One-Stop Operator in the reconciliation process of the One Stop Infrastructure Budget. She/he performs financial monitoring of all Region 6 WDB Sub-Receipts and makes recommendations and/or issues reports as necessary.

Performance Program Manager: The Performance Program Manager will assist with program management in working with program/services for adults, dislocated workers and youth. Her/his primary role is in managing, monitoring and reviewing negotiated performance outcomes and reports. She/he will be responsible for performing follow-up services to Adults and Dislocated Workers during the 12 months following exit from WIOA programs. She/he will perform annual internal file validation for the Adult, Dislocated Worker and Youth programs as well as monthly reviews of participant eligibility information and case notes in the MACC. She/he will perform annual program monitoring of the Out-of-School Youth contract and One-Stop Operator contract making recommendations and/or issuing reports as necessary. Formats the quarterly and annual Performance Reports for distribution to staff and board members and corrects errors sent in error reports prior to the distribution to the State and DOL. She/he is the liaison between WIOA staff, contract staff and the MACC help desk and serves as the MACC account administrator for Region VI. Assists with the development and updates of regional RFP's, policies and guidance letters. Provides WIOA program training and technical assistance to career planners, youth mentors and other contracted staff.

Community Outreach Coordinator: The Community Outreach Coordinator represents the Region VI Workforce Development Board and works with the American Job Center (AJC) Partners, Business Team, contracted staff and WIOA staff members to develop and implement initiatives to increase awareness, collaboration, and partnership throughout the Region VI thirteen county area. She/he performs complex duties under the supervision of the Region VI Workforce Development Board Executive Director, with need for significant interaction with other staff, board members, partners, community organizations, employers and local service providers. Specific areas of work include developing, implementing and providing oversight of outreach and engagement strategies to strengthen community/partner engagement and communicating Workforce Innovation and Opportunity Act (WIOA) program activities throughout the thirteen-county regional area. Scheduling and attending regular strategic planning and outreach meetings, forums, and events to educate community organizations, citizens (including youth), and employers on WIOA and partner programs available in the region. Develop and sustain relationships with external stakeholders, including American Job Center (AJC) partners, city, county and state agencies, community-based organizations, advocacy networks, employers, school administrators and faith-based organizations throughout the regional area. Will assist in the development of programs, policies and services that are responsive to and reflective of the needs of the regional residents.

Number	Line Item Description	Estimated Carryover	22-23 Estimated Budget	Total Estimated Budget			
4111	ADMINISTRATION	354,872.20	319,384.98	674,257.18			
4112	PROGRAM	2,825,087.73	2874464.82	5,699,552.55			
Total Grant Revenue		3,179,959.93	3,193,849.80	6,373,809.73			
ADMINISTRATION							
5010	ADVERTISING*	3,000.00	3,000.00	6,000.00			
5020	WEB HOSTING*	3,000.00	5,000.00	8,000.00			
5030	EQUIPMENT PURCHASES						
5040	DUES & SUBSCRIPTIONS*	3,500.00	7,000.00	10,500.00			
5050	EQUIPMENT RENTAL	2,000.00	1,500.00	3,500.00			
5060	INSURANCE*	3,700.00	3,500.00	7,200.00			
5070	LICENCES & PERMITS*	200.00	250.00	450.00			
5080	POSTAGE*	2,700.00	2,500.00	5,200.00			
5090	PRINTING & PUBLICATIONS*	1,653.57	1,500.00	3,153.57			
5102	LEGAL FEES	15,000.00		15,000.00			
5120	RENT	11,000.00	15,000.00	26,000.00			
5130	REPAIRS & MAINTENANCE*	1,000.00	1,000.00	2,000.00			
5140	TELEPHONE & FAX EXPENSES*	2,000.00	2,500.00	4,500.00			
5151	BOARD EXPENSES	1,071.38	500.00	1,571.38			
5152	CONFERENCE & TRAINING	3,012.00	8,500.00	12,512.00			
5153	TRAVEL & MILEAGE	4,016.00	10,000.00	14,016.00			
5160	OFFICE SUPPLIES	9,758.29	7,000.00	16,758.29			
5170	IT/SECURITY SERVICES	7,000.00	11,000.00	18,000.00			
6010	PAYROLL EXPENSES	233,895.99	177,734.98	411,630.97			
6080	AUDIT FEES	17,364.97	15,000.00	32,364.97			
5105	CONSULTING*						
5110	ACCOUNTING SERVICES	30,000.00	45,900.00	75,900.00			
*Other category							
Total Administration		354,872.20	319,384.98	674,257.18			
PROGRAM EXPENSES		Estimated Carryover	22-23 Estimated Budget	Total Estimated Budget	Adult	DLW	Youth
Payroll Expenses							
6150A	PAYROLL EXPENSES - ADULT	54,832.60	75,000.00	129,832.60	129,832.60		
6180Y	PAYROLL EXPENSES - YOUTH	45,394.47	55,000.00	100,394.47			100,394.47
6180D	PAYROLL EXPENSES - DW	70,000.41	90,000.00	160,000.41		160,000.41	
Indirect Expense							
	OPERATING EXPENSE ALLOCATION/ADULT	11,873.49	15,000.00	26,873.49	26,873.49		
	OPERATING EXPENSE ALLOCATION/DW	19,999.99	25,000.00	44,999.99		44,999.99	
	OPERATING EXPENSE ALLOCATION/YOUTH	1,174.61	6,000.00	7,174.61			7,174.61
Contractual Expense							
6520A	CASE MANAGEMENT - Adult	36,768.45	100,000.00	136,768.45	136,768.45		
6520D	CASE MANAGEMENT - DLW	295,572.42		295,572.42		295,572.42	
6520Y	CASE MANAGEMENT - YOUTH	23,513.00	8,500.00	32,013.00			32,013.00
6532	OUT OF SCHOOL-YOUTH / CONTRACT PORTION	297,931.60	525,918.32	823,849.92			823,849.92
6650A	MACC-Adult	71,318.16	20,000.00	91,318.16	91,318.16		
6650D	MACC-Dislocated Worker	87,691.72	30,000.00	117,691.72		117,691.72	
6650Y	MACC-Youth	23,045.00	7,000.00	30,045.00			30,045.00
6772BS	One-Stop BUSINESS SERVICES			0.00			
6772	ONE STOP -Adult	12,503.36	30,000.00	42,503.36	42,503.36		
	ONE STOP - DLW	65,416.13	90,000.00	155,416.13		155,416.13	
	ONE STOP - DLW-Youth	10,000.00	10,000.00	20,000.00			20,000.00
Other Expense							
	OTHER EXPENSE - ADULT	200.00		200.00	200.00		
	OTHER EXPENSE - DLW	2,700.00		2,700.00		2,700.00	
Training Expense							
6510A	OJT - ADULT (will use transfer funds)			0.00			
6510D	OJT - DW	967,374.10	50,000.00	1,017,374.10		1,017,374.10	
6532	OUT OF SCHOOL-YOUTH / TRAINING PORTION			0.00			
6535	YOUTH MISCELLANEOUS (BIKISI)			0.00			
6540A	CUSTOMIZED TRAINING - ADULT	13,840.00		13,840.00	13,840.00		
6541A	TRANSITIONAL TRAINING - ADULT	17,000.00		17,000.00	17,000.00		
6542A	INCUMBENT WORKER TRAINING - ADULT	30,215.00		30,215.00	30,215.00		
6610RR	RAPID RESPONSE - DW			0.00	0.00		
6550A	ITA CONTRACTS - ADULT	250,930.04	294,277.98	545,208.02	545,208.02		
6550D	ITA CONTRACTS - DW	300,000.00	1,297,768.52	1,597,768.52		1,597,768.52	
6550Y	ITA CONTRACTS - YOUTH	23,305.15		23,305.15			23,305.15
Supportive Services							
6551A	SUPPORTIVE SERVICES - ADULT	31,500.00	45,000.00	76,500.00	76,500.00		
6551D	SUPPORTIVE SERVICES - DW	60,988.03	100,000.00	160,988.03		160,988.03	
Total Program		2,825,087.73	2,874,484.82	5,699,552.55	1,110,259.08	3,562,511.32	1,036,782.15

Grant Agreements for PROGRAM YEAR 2022

Agreement #	Period of Availability	Amount	Fund Source
Grant #2200000133 (PY21)	7/1/21 - 6/30/23	\$1,276,583.00	17.258,17.259,17.278 (A,Y,DW)
Grant #2200000133 (Mod #1)	7/1/21 - 6/30/23	\$2,272,139.00	17.258,17.278 (A, DW)
Grant #2200000133 (Mod #2)	7/1/21 - 6/30/23	\$0.00	TRANSFER \$500,000 from DW to A
Grant #2200000133 (Mod #3)	7/1/21 - 6/30/23	\$0.00	TRANSFER \$750,000 from DW to A
		\$3,548,722.00	
Grant #2300000145 (PY22)	7/1/22 - 6/30/24	\$1,186,001.00	17.258,17.259,17.278 (A,Y,DW)
Grant #2300000145 (PY22)	7/1/22 - 6/30/24	\$2,014,171.00	17.258,17.278 (A,DW)
Grant #2300000145 (PY22)	7/1/22 - 6/30/24	\$10,565.00	17.278 (DW)
		\$3,210,737.00	
G220100			
Supplemental Nutrition Assistance Program Grant	10/1/21 - 9/30/22	\$151,953.00	10.561 (SNAP E&T)
G230169			
Supplemental Nutrition Assistance Program Grant	10/1/22 - 9/30/23	\$135,713.00	10.561 (SNAP E&T)

AA

**Guidance Letter 25-16 One Stop Operator
Agreement Review and Update Process**

Region VI Workforce Development Board 17 Middletown Road White Hall, WV 26554	WIOA One-Stop Operator Agreement Review and Update Process
	Date June 9, 2017

Region VI Guidance Letter No. 25-16

To: All WorkForce West Virginia Center Supervisors and Staff
All Partners and Stakeholders of the Region VI Workforce Development Board One-Stop System

From: Region VI Workforce Development Board (WDB)

Subject: One-Stop Operator Agreement Review and Update Process

1. PURPOSE: To communicate requirements for the review and update of the One-Stop Operator Agreement in the Region VI WDB under the Workforce Innovation and Opportunity Act of 2014 (WIOA).
2. REFERENCE: Workforce Innovation and Opportunity Act of 2014 (WIOA) Section 121, and 20 CFR, Subpart D- section 678.620.
3. BACKGROUND: The Workforce Innovation and Opportunity Act of 2014 requires local boards in each local area, with the agreement of the chief local elected officials, to establish a one-stop delivery system and conduct oversight of that system. This oversight includes selecting and overseeing the One-stop Operator for the comprehensive and affiliate sites established in the Region VI WDB local area.
4. POLICY: It is the policy of the Region VI WDB to review, evaluate, and update the One-Stop Operator agreement every 3 years. The One-Stop Operator agreement review and update will be based on criteria which must evaluate the effectiveness of the One-Stop Operator agreement in outlining the role of the One-Stop Operator in providing the services at the comprehensive and affiliate sites in Region VI, including customer satisfaction, physical and programmatic accessibility, and continuous improvement.
5. ACTION: The Region VI Workforce West Virginia One Stop System Partners and Stakeholders will be made aware of this policy. Each WDB and LEO Board Member will be given a copy of this policy.
3. EXPIRATION DATE: This policy will become effective June 9, 2017, and shall be in effect until revised or cancelled by the Region VI WDB.

BB

**Guidance Letter 24-16 R-1 One Stop
Designation, Certification and Monitoring**

Region VI Workforce Development Board 17 Middletown Road White Hall, WV 26554	WIOA One-Stop Designation, Certification and Monitoring Date July 9, 2020
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Region VI Guidance Letter No. 24-16, R-1

To: All WorkForce West Virginia Center Supervisors and Staff
All Partners and Stakeholders of the Region VI Workforce Development Board One-Stop System

From: Region VI Workforce Development Board (WDB)

Subject: Comprehensive One Stop Designation, Certification and Monitoring

1. PURPOSE: To communicate requirements for the designation and certification of a Comprehensive One-Stop in the Region VI WDB under the Workforce Innovation and Opportunity Act of 2014 (WIOA).
2. REFERENCE: Workforce Innovation and Opportunity Act of 2014 (WIOA) Section 121, and 20 CFR, 678.300(c) and 678.305, and 678.800, and Workforce West Virginia WIOA Guidance Notice 5-16.
3. BACKGROUND: The Workforce Innovation and Opportunity Act of 2014 is designed to increase access to, and opportunities for, the employment, education, training, and support services that individuals need to succeed in the labor market, particularly those with barriers to employment. This is accomplished by providing all customers access to high-quality one-stop centers that connect them with the full range of services available in their communities. Under WIOA, partner programs and entities that are jointly responsible for workforce and economic development, educational, and other human resource programs collaborate to create a seamless customer-focused one-stop delivery system that integrates service delivery across all programs and enhances access to the programs' services. WIOA requires local boards in each local area, with the agreement of the chief local elected officials, to establish a one-stop delivery system and conduct oversight of that system. The system must include at least one comprehensive physical center in each local area.

In Region VI, the Fairmont Workforce West Virginia Center has been designated as the single regional Comprehensive One-Stop Center by vote of the Region VI Workforce Development Board and the Region VI Local Elected Officials board at their quarterly meeting of March 9th and 10th, 2017, respectively.

4. POLICY: It is the policy of the Region VI WDB to evaluate and re-certify the designated comprehensive one-stop center and one-stop delivery system every 3 years based on criteria which must evaluate the effectiveness, including customer satisfaction, physical and programmatic accessibility, and continuous improvement. The Region VI WDB will review and update the evaluation criteria every 2 years.

Monitoring of the one-stop operator will be scheduled yearly.

5. ACTION: Evaluations of effectiveness through the monitoring process will include:

- how well the one-stop center integrates available services for participants and businesses;
- meets the workforce development needs of participants;
- meets the employment needs of local employers;
- operates in a cost-efficient manner;
- coordinates services among the one-stop partner programs;
- provides access to partner program services to the maximum extent practicable, including providing services outside of regular business hours where there is a workforce need as identified by the Region VI WDB;
- how well the one-stop center ensures equal opportunity for individuals with disabilities to participate in or benefit from one-stop center services, including how well the centers and delivery systems take actions to comply with the disability-related regulations implementing WIOA sec. 188, set forth at 29 CFR part 38.

The Region VI Workforce West Virginia One Stop System Partners and Stakeholders will be made aware of this policy. Each WDB and LEO Board Member will be given a copy of this policy.

3. EXPIRATION DATE: This policy will become effective July 9, 2020, and shall be in effect until revised or cancelled by the Region VI WDB.

Attachment: Region VI One Stop Operator Monitoring Tool

Attachment – Region VI One Stop Operator Monitoring Tool

REGION VI ONE-STOP OPERATOR MONITORING TOOL

Purpose: Role of the One-Stop operator codified at WIOA Title 1, Section 121(d); Title 20, Code of Federal Regulations, Part 678.620

Identifier	Objective	Meeting Expectations		Technical Assistance Required		Comments
		Yes	No	Yes	No	
Program Coordination	Assisting the Partner Network in coordinating the development of a training and communication plan for the One-Stop System comprehensive/affiliate cntrs -----					
	Convening Partnership meetings -----	----	-----	-----	-----	-----
	Leading and convening partners in the design and implementation of functional integration of the services of the One-Stop System	----	-----	-----	-----	-----
Resource Management	Working with the Partner Network and the RVI WDB to define and provide a means to meet common operational needs, such as training, technical assistance, and additional resources, etc					
Outreach Recruitment, and Marketing	Working with the Region VI WDB and Partner Network to recruit and integrate additional partners into the One-Stop System -----					
	Coordinate outreach to business/ job seeker customers (includes coordinating the development of marketing, outreach, and labor market information materials w/ support from and final approval of the RVI WDB -----	----	-----	-----	-----	-----
	Assisting the RVI WDB in coordination/ implementation of Rapid Response activities, & serving as the Region VI WDB representative to those activities	----	-----	-----	-----	-----
Communication and Information Dissemination	Promoting services available through the One-Stop System, including development of marketing /outreach materials w/ support and final approval from the RVI WDB -----					
	Represent the Reg VI WFWV One-Stop System at community meetings to promote services/discuss partnership opportunities	----	-----	-----	-----	-----

Identifier	Objective	Meeting Expectations		Technical Assistance Required		Comments
		Yes	No	Yes	No	
Partner Cross-Training	Facilitating sharing of data and information					
Continuous Improvement	Evaluating customer needs and satisfaction data to continually refine and improve service strategies, including exploring implementing a real-time customer feedback model ----- Serving as a liaison between the Region VI WDB and the Partner Network,					
Reporting	Customer Satisfaction Form results tracked/reported to Partner Network and Region VI WDB ----- Monthly activity reports submitted in timely fashion and with sufficient detail to show contract performance progress					
One-Stop Certification	Complying with all federal, state, and local policies governing the operations of a One-Stop Operator ----- Ensuring the Region VI WDB's policies and procedures are effectively communicated and carried out through the One-Stop System ----- Ensuring EEO requirement are met, including coordinating staff training, and assuring EEO posters and processes are in place					

Additional Comments:

Monitored by: _____ Date: _____

CC

Certification Regarding Lobbying

CERTIFICATION REGARDING LOBBYING

CERTIFICATION FOR CONTRACTS, GRANTS, LOANS
AND COOPERATIVE AGREEMENTS

The undersigned certifies, to the best of his or her knowledge and belief, that:

(1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan or cooperative agreement.

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying", in accordance with its instruction.

(3) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Region VI Workforce Development Board
Applicant Organization

Maria K. Larry
Typed Name of Certifying Official

Maria K. Larry
Signature

4/30/24
Date

DD

Equipment Management Policy

Effective Date: May 19, 2021

Region VI WDB Equipment Management Policy

*Definition per 2 CFR *§200.1 Equipment* Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000. See also *Capital assets, Computing devices, General purpose equipment, Information technology systems, Special purpose equipment, and Supplies.*

All equipment purchased with WIOA funds, including equipment purchased with JTPA or WIA funds, shall be managed in the following manner:

1. A copy of the paid invoice along with an updated equipment inventory list with serial numbers of all equipment purchased will be kept on file at the Region VI WDB office.

Per 2 CFR 200.313 d (2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.

2. All equipment purchased under this procedure shall be tagged with the following information:
 - a. Region VI WDB (as title holder)
 - b. Inventory Item No.
 - c. Date of acquisition
 - d. Agreement/Contract No.
3. Per 2 CFR 200.313 d (1) Equipment will be managed by tracking records which will include:
 - a. Description of the property
 - b. Inventory Item No.
 - c. Funding Source
 - d. Title holder name
 - e. Acquisition Date and Cost
 - f. Percentage of Federal Participation in the project costs for the award under which the property was acquired
 - g. Location of property
 - h. Condition of property
 - i. Disposition of property
4. Per 2 CFR §200.310 Insurance coverage: The non-Federal entity must, at a minimum, provide the equivalent insurance coverage for real property and equipment acquired or improved with Federal funds as provided to property owned by the non-Federal entity. Federally-owned property need not be insured unless required by the terms and conditions of the Federal award.

5. Per 2 CFR 200.313 d (4) - Adequate maintenance procedures (i.e.- as outlined in literature such as owner's manuals, directions for use and maintenance, etc.) must be followed in order to keep the property in good condition during its use.
6. In the event that equipment is lost due to theft or damage beyond repair, due to fire, accidental damage, flood, vandalism, etc., the Region VI WDB or Subrecipient shall notify the appropriate authorities (police and insurance adjustor), who will issue a report of loss or damage which will be noted in the disposition information for that equipment in the tracking record.
7. If it is necessary to replace the equipment due to the reasons stated above, the Region VI WDB or Subrecipient will apply for the additional cost of replacement or actual replacement of the equipment through their insurance and shall be responsible for payment of any deductible required under the insurance policy.
8. If it is deemed unnecessary to replace the equipment (due to the end of the agreement coming soon enough that replacing the equipment would not be feasible in the amount of time left, or equipment is donated to replace the lost or damaged equipment, or some other valid reason), then that decision should be noted on the disposition record of that equipment.
9. If it is deemed necessary to replace equipment during the life of an agreement, and replacement is due to a need to replace outdated and or worn-out equipment, then the Subrecipient may utilize budgeted contract funds, or may apply to the WDB for permission to do a budget modification so that awarded fund may be adjusted to allow for the purchase of replacement equipment.
10. Replacement equipment will be treated as a new purchase in regard to adding it to the equipment tracking records and tagging it for identification.
11. Region VI WDB will not utilize non-contract funds for the purchase of equipment lost due to theft and or damage due to negligence.
12. Upon termination of a contract with a Subrecipient, the Region VI WDB will own equipment as listed on the inventory attached to the contract. A determination of the disposition of the equipment will be made by the Region VI WDB within 30 days of receipt of the closeout package for any contract. If the WDB decides to give ownership of some or all of the equipment to the Subrecipient, a letter so stating will be sent to the Subrecipient along with a copy of the inventory clearly marking some or all of the equipment to be given to the Subrecipient.

Per 2 CFR 200.313 e: *Disposition of the equipment will be made as follows, in accordance with Federal awarding agency disposition instructions:*

(1) Items of equipment with a current per unit fair market value of \$5,000 or less may be retained, sold or otherwise disposed of with no further obligation to the Federal awarding agency.

(2) Except as provided in §200.312 Federally-owned and exempt property, paragraph (b), or if the Federal awarding agency fails to provide requested disposition instructions within 120 days, items of equipment with a current per-unit fair-market value in excess of \$5,000 may be retained by the non-Federal entity or sold. The Federal awarding agency is entitled to an amount calculated by multiplying the current market value or proceeds from sale by the Federal awarding agency's percentage of participation in the cost of the original purchase. If the equipment is sold, the Federal awarding agency may permit the non-Federal entity to deduct and retain from the Federal share \$500 or ten percent of the proceeds, whichever is less, for its selling and handling expenses.

(3) The non-Federal entity may transfer title to the property to the Federal Government or to an eligible third party provided that, in such cases, the non-Federal entity must be entitled to compensation for its attributable percentage of the current fair market value of the property.

(4) In cases where a non-Federal entity fails to take appropriate disposition actions, the Federal awarding agency may direct the non-Federal entity to take disposition actions.

13. If the Region VI WDB, Inc. decides to keep ownership of some or all of the equipment, the Subrecipient will have 10 days to ready the equipment for pick-up by the Region VI WDB.

Real property.

The Region VI WDB will follow the regulations as outlined **Per 2 CFR §200.311**

(a) *Title.* Subject to the obligations and conditions set forth in this section, title to real property acquired or improved under a Federal award will vest upon acquisition in the non-Federal entity.

(b) *Use.* Except as otherwise provided by Federal statutes or by the Federal awarding agency, real property will be used for the originally authorized purpose as long as needed for that purpose, during which time the non-Federal entity must not dispose of or encumber its title or other interests.

(c) *Disposition.* When real property is no longer needed for the originally authorized purpose, the non-Federal entity must obtain disposition instructions from the Federal awarding agency or pass-through entity. The instructions must provide for one of the following alternatives:

(1) Retain title after compensating the Federal awarding agency. The amount paid to the Federal awarding agency will be computed by applying the Federal awarding agency's percentage of participation in the cost of the original purchase (and costs of any improvements) to the fair market value of the property. However, in those situations where the non-Federal

entity is disposing of real property acquired or improved with a Federal award and acquiring replacement real property under the same Federal award, the net proceeds from the disposition may be used as an offset to the cost of the replacement property.

(2) Sell the property and compensate the Federal awarding agency. The amount due to the Federal awarding agency will be calculated by applying the Federal awarding agency's percentage of participation in the cost of the original purchase (and cost of any improvements) to the proceeds of the sale after deduction of any actual and reasonable selling and fixing-up expenses. If the Federal award has not been closed out, the net proceeds from sale may be offset against the original cost of the property. When the non-Federal entity is directed to sell property, sales procedures must be followed that provide for competition to the extent practicable and result in the highest possible return.

(3) Transfer title to the Federal awarding agency or to a third party designated/approved by the Federal awarding agency. The non-Federal entity is entitled to be paid an amount calculated by applying the non-Federal entity's percentage of participation in the purchase of the real property (and cost of any improvements) to the current fair market value of the property.

*Per 2 CFR §200.1 **Supplies** Supplies means all tangible personal property other than those described in the definition of equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the non-Federal entity for financial statement purposes or \$5,000, regardless of the length of its useful life. See also Computing devices and Equipment.*

Supplies will not be considered as part of the equipment inventory of the Region VI WDB.

EE

Guidance Letter 14-16 R-4 Eligibility

Region VI Workforce Development Board 17 Middletown Road White Hall, WV 26554	Eligibility
	Date November 6, 2020

Region VI Guidance Letter 14-16, R-4

To: All Workforce West Virginia system stakeholders
All WorkForce West Virginia Centers
All Local Training Providers

From: Region VI Workforce Development Board

Subject: Eligibility

1. **Purpose:** This guidance notice on eligibility and registration ensures that every Workforce Innovation and Opportunity Act (WIOA) participant who receives WIOA Program funded services is eligible and registered to receive those services.
2. **References:** WIOA Section 3(2), (5), (15), (16), (36), WIOA Section 129(a)(1)(B) and (C), CFR Part 680, and Workforce West Virginia WIOA Guidance Notice 6-16, Change 2 and the Region VI Guidance Letter 1-15, R-5.
3. **Background:** The WIOA authorizes a workforce investment system to provide workforce preparation and employment to eligible adults, dislocated workers and youth. WIOA provides authority to state and local governments to establish their own eligibility policies, procedures and definitions, as long as they are consistent with the WIOA and its associated regulations.
4. **Policy:**

Statutory and State Eligibility Requirements for Adult and Dislocated Workers

Individuals wishing to receive employment and training services funded through the adult and dislocated worker programs must meet all of the following requirements:

- Be legally authorized to work in the United States;
- Be 18 years of age or older;
- Be properly registered for selective service (Applies only to all males born on or after January 1, 1960.) Refer to Region VI Guidance Letter 2-16, Selective Service Registration, for details.
- Be a resident of the state of West Virginia, or if not a state resident, been employed and dislocated from a West Virginia employer.

There are no additional eligibility criteria for the adult program. However, priority for career and training services funded by and provided through the adult program shall be given to veterans or eligible spouses, recipients of public assistance, other low-income individuals, and individuals who are basic skills deficient for receipt of those career services determined appropriate to obtain or retain employment.

Additional Statutory Eligibility Requirements for Dislocated Workers

In addition to the requirements listed above, an individual must also fall into one or more of the following eligibility categories as outlined in section 3(15)(A-E) of WIOA:

Category A: Terminated or Laid Off, or Received a Notice of Termination or Layoff from Employment

- Has been terminated or laid off or has received a notice of termination or layoff from employment; AND
- Is eligible for or has exhausted entitlement to unemployment compensation; OR
- Has been employed for a duration sufficient to demonstrate attachment to the workforce, but is not eligible for unemployment compensation due to insufficient earnings or having performed services for an employer that were not covered under a state unemployment compensation law; AND
- Is unlikely to return to a previous industry or occupation.

Category B: Plant Closure or Substantial Layoff

- Has been terminated or laid off, or has received a notice of termination or layoff, from employment as a result of any permanent closure of or any substantial layoff (*substantial layoff defined as the layoff of a minimum of 40% of the total company workforce of a plant, facility, or enterprise (inclusive of all locations)*); OR
- Is employed at a facility where the employer has made a general announcement that such facility will close within 180 days; OR
- For purposes of eligibility to receive services other than training services described in section 134(c)(3) of WIOA, career services described in section 134(c)(2)(A)(xii) of WIOA, or supportive services, is employed at a facility at which the employer has made a general announcement that such facility will close.

Category C: Self-Employed Individual

- Was self-employed (including employment as a farmer, a rancher, or a fisherman) but is unemployed as a result of natural disasters; or general economic conditions in the community where the individual resides.

Category D: Displaced Homemaker

- Is a displaced homemaker.

Category E: Military Spouse

- Is the spouse of a member of the Armed Forces on active duty (as defined in section 101(d)(1) of title 10, United States Code), and who has experienced a loss of employment as a direct result of relocation to accommodate a permanent change in duty state of such member; OR
- Is the spouse of a member of the Armed Forces on active duty and who meets the criteria of a displaced homemaker who is unemployed or underemployed and is experiencing difficulty in obtaining or upgrading employment.

Statutory and State Eligibility Requirements for Youth

Youth must meet basic eligibility requirements to participate in the WIOA Youth program. Both In School and Out of School Youth must meet the following eligibility requirements:

- be a citizen or noncitizen authorized to work in the U.S.; and
- meet selective service registration requirements; and
- Be a resident of the state of West Virginia, or if not a state resident, been employed and dislocated from a West Virginia employer.

Additional eligibility requirements for In School Youth include:

- An individual who is between 14 and 21 years of age;
- An individual who is attending school, including secondary and post-secondary school (as defined by State law);
- A low income individual (see Definition of Key terms Section); and
- One or more of the following:
 - Basic skills deficient;
 - An English language learner;
 - An offender;
 - A homeless individual;
 - Pregnant or parenting;
 - A youth who is an individual with a disability;

An individual who requires additional assistance to complete an educational program or to secure or hold employment *See Region VI Guidance Letter 19-16 Definition of Youth Who Needs Additional Assistance.*

Additional eligibility requirements for Out of School Youth include:

- An individual who is not attending any school (including secondary or post-secondary);
- An individual between the ages of 16 and 24 years of age; and
- One or more of the following:
 - A school dropout;
 - A youth who is within the age of compulsory school attendance, but has not attended school for at least the most recent complete school year calendar quarter;

- A recipient of a secondary school diploma or its recognized equivalent who is a low-income individual and is—
 - Basic skills deficient; or
 - An English language learner.
- An individual who is subject to the juvenile or adult justice system;
- A homeless individual, a runaway, an individual in foster care, or an individual who has aged out of the foster care system;
- An individual who is pregnant or parenting;
- A youth who is an individual with a disability;
- A low-income individual who requires additional assistance to enter or complete an educational program or to secure or hold employment.
See Region VI Guidance Letter 19-16 Definition of Youth Who Needs Additional Assistance.

An eligible in-school youth or an out of school youth who have their high school diploma or GED and are basic skills deficient or an English language learner must also meet low-income definition (WIOA Section 3, 36).

Up to 5% of youth registered may be classified as not low income but meet the other requirements.

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

EXPIRATION

DATE: Effective November 6, 2020, until rescinded or modified by the Region VI Workforce Development Board.