



**Western Virginia Workforce Development Board
Finance Committee**

September 27, 2018 – 10:00 AM • 313 Luck Avenue SW, Roanoke, VA 24016

I.	Call to Order	Casey Nicely
II.	Public Comment	
III.	Approval of May 24, 2018 Finance Committee minutes (Pages 2-5)	Casey Nicely
IV.	WVWDB Financial Process Discussion	Morgan Romeo
	<ul style="list-style-type: none">Financial Allocation Process (Pages 6-7)Expenditure Requirements/Regulations	
V.	Budget Review	Morgan Romeo
	<ul style="list-style-type: none">PY2018 Budget vs. Actual Approval (Page 8)PY2018 Budget Revision Approval (Pages 10-12)PY2017 Carryforward Allocation	
VI.	PY2017 Audit Report	Sherry Dean
VII.	Roanoke Center Cost Allocation Plan & Rent Alloc. (Pages 13-20)	Morgan Romeo
VIII.	ResCare Close Out Process	Morgan Romeo
	<ul style="list-style-type: none">PY2017 Profit PayoutPY2016 Youth Expenditures (Page 21)	
IX.	Other Business	
X.	Upcoming Meetings	
	<ul style="list-style-type: none">Workforce Center & Services Committee Meeting – October 1, 2018 @ 10:00 AMWVWDB Meeting – October 5, 2018 @ 9:00 AM at Botetourt Technical Education Center	
XI.	Adjournment	



BLUE RIDGE REGION

Western Virginia Workforce Development Board
Finance Committee
May 24, 2018

Call to Order

Mr. Brinley called the meeting to order at 8:30 a.m.

Finance Committee Members Present:

Joe Brinley
Bill Jones
Shawn Hildebrand
Katherine Holcomb
King Tower

Staff Present:

Sherry Dean
Leah Gibson
Jake Gilmer
Candace Martin
Morgan Romeo

1. Approval of Minutes: March 15, 2018

Mr. Jones made a motion to approve the March 15, 2018 minutes. Mr. Hildebrand seconded the motion. The motion was approved by a unanimous voice call vote.

2. Director's Report

Mr. Gilmer had nothing for Director's Report.

3. Staff Report

1. Financial Updates
 - a. FY18 Budget to Actual

Sherry Dean reported.

The PY16 budget was 94% spent. The State Brand Transition was an accrued grant and not yet awarded. The Roanoke Valley Workforce Center Partner Rent was new and the center had been open for a month and a half. The Roanoke Valley Workforce Center Partner Reimbursements had incurred costs already and the board would be reimbursed quarterly. Also new in revenue was America's Promise NRV Training Support and the board was being reimbursed from the New River Valley. Marketing/Outreach funds come from the Transition grant, so the board is not spending yet. WIOA programs were under budget.

Mr. Gilmer said for the State Brand Transition grant, the Executive Committee would need to bless the budget. \$25000 per region was budgeted for the new brand.

The motion was approved by a unanimous roll call vote, as follows: (Mr. Jones-yes, Mr. Hildebrand-yes, Ms. Holcomb-yes, Mr. Tower-yes, Mr. Brinley-yes)

b. FY19 Draft Budget

Sherry Dean reported.

The WIOA PY17 grant carry forward will be about half of last year's because the board had been spending down funds in past years. Staff estimated the same as last year for the PY18 WIOA grant but it could come in less. The Roanoke Valley Workforce Center Partner Rents, Shared Costs, and the United Way grants were new. TAP Swift Start was reduced because TAP decided to process expenses in house. The America's Promise and Ride solutions were estimated for next year. Staff included a merit increase of 3% and the new center manager position would also be included in the budget.

Mr. Peters asked what the budget was for the center manager.

Ms. Dean said it was \$55,000 to \$60,000.

Mr. Tower asked if the United Way grant helped with that position.

Mr. Gilmer said support for the center manager position aligned with partnerships coordinating services among different providers. He said they were bringing in outside groups to more intentionally partnering with them.

Mr. Tower said he was on the United Way board and they were changing the way they fund organizations.

Ms. Dean said marketing outreach was \$15,000 WIF grant only and the State Brand Transition should be here before the end of June. She said the travel/training and legal had reduced due to funding decreases. She said Adult and Dislocated Worker programs had also been reduced. She said TAP Swift Start would process expenses in house.

Mr. Gilmer said the amount in programs were reduced because programs were increased because the board had a lot of carryforward last year and did not want to send money back to the state. He said the budget was underspent in youth. He said there was a significant decrease in budget because of several factors and were returning to the budget numbers three years ago.

Mr. Jones said it youth spending seemed odd.

Mr. Gilmer said part of spending was the change from WIA to WIOA. He said a lot of areas were struggling with the out-of-school spending and the whole industry was evolving to the out-of-school youth. He said the new provider may have a better procedure for youth. He said staff had a lot of businesses needing our services.

Mr. Jones made a motion to approve. Mr. Hildebrand seconded the motion. The motion was approved by a unanimous roll call vote, as follows: (Mr. Jones-yes, Mr. Hildebrand-yes, Ms. Holcomb-yes, Mr. Tower-yes, Mr. Brinley-yes)

c. Revised May FY18 Budget

Sherry Dean Reported.

The State Brand Transition and Roanoke Valley Workforce Center Rent & Partner Reimbursement, and Americas Promise's New River Valley Training were new. Under revenue, State Brand Transition and Roanoke Valley Workforce Center Rent and Reimbursements would be expenses. TAP Swift Start grant and WIOA grants should be disregarded they were incorrectly left on from previous report. The revised budget showed putting in four new items and expenses.

Mr. Tower made a motion to approve the revised May budget. Mr. Jones seconded the motion. The motion was approved by a unanimous roll call vote, as follows: (Mr. Jones-yes, Mr. Hildebrand-yes, Ms. Holcomb-yes, Mr. Tower-yes, Mr. Brinley-yes)

Ms. Dean said the audit letter included in the package was an engagement letter and needed to be given to the board for informational purposes per external auditor. Mr. Hildebrand and Mr. Gilmer would sign. There was no need for a vote.

2. Grant Updates

Jake Gilmer reported.

The United Way/TAP grant was approved as two-tier funding. Staff is waiting on a sub-recipient agreement with TAP and funds would be available July 1, 2018 to coordinate with the hiring of the center manager.

The Go Virginia grant was approved by the state council. The Lynchburg Workforce Board was the fiscal agent and they were still working with Virginia Tech to document a local match. He said the cash match was a little short and staff needed to document \$60,000 from the local government match. The grant was ready to go and would support incumbent worker training in our area and talent development initiatives.

4. New Business

1. Hometown Bank-Move Bank Accounts

Sherry Dean reported.

WIB had a line of credit with Hometown Bank and it would be easier to have bank accounts there as well. It was the same kind of accounts the board had at BB&T. Staff wanted to move all accounts to Hometown Bank with an interest and operating account and maybe one more account to keep the rent in.

Mr. Gilmer said part of this was coming from accounts for the workforce center. Hometown Bank was more competitive, very quick, and easy. It would be easier to transfer funds under the same bank.

Mr. Tower made a motion to approve the recommendation. Mr. Hildebrand seconded the motion. The motion was approved by a unanimous roll call vote, as follows: (Mr. Jones-abstained, Mr. Hildebrand-yes, Ms. Holcomb-yes, Mr. Tower-yes, Mr. Brinley-yes)

5. Upcoming Meetings

1. WVVDB Board of Directors Meeting, June 1, 2018 at 9:00 a.m., Virginia Career Works-Roanoke Center
2. Finance/Executive Committee Meeting, July 19, 2018 at 8:30/9:00 a.m., WVVDB

6. Adjournment

The meeting adjourned at 9:07 a.m.

Chair

Date

LWDA PY 2017 to PY 2018 Comparison - WIOA Title I Adult, Youth, Dislocated Worker

LWDA	Adult - 2017	Adult - 2018	\$ Variance	%	Youth - 2017	Youth - 2018	\$ Variance	%	DW - 2017	DW - 2018	\$ Variance	%
Virginia	\$11,131,187	\$10,431,277	(\$699,910)	-6.3%	\$11,971,740	\$11,185,079	(\$786,661)	-6.6%	\$9,104,674	\$8,391,260	(\$713,414)	-7.8%
1	\$748,936	\$688,336	(\$60,600)	-8.1%	\$740,542	\$679,369	(\$61,173)	-8.3%	\$536,117	\$485,211	(\$50,906)	-9.5%
2	\$680,561	\$722,123	\$41,562	6.1%	\$867,761	\$870,645	\$2,884	0.3%	\$556,743	\$597,098	\$40,355	7.2%
3	\$446,029	\$395,486	(\$50,543)	-11.3%	\$478,496	\$423,872	(\$54,624)	-11.4%	\$375,261	\$388,790	\$13,529	3.6%
4	\$610,710	\$542,389	(\$68,321)	-11.2%	\$687,684	\$608,943	(\$78,741)	-11.5%	\$547,088	\$469,291	(\$77,797)	-14.2%
6	\$341,096	\$300,034	(\$41,062)	-12.0%	\$386,882	\$341,077	(\$45,805)	-11.8%	\$296,425	\$256,509	(\$39,916)	-13.5%
7	\$441,869	\$410,276	(\$31,593)	-7.1%	\$519,913	\$512,795	(\$7,118)	-1.4%	\$311,525	\$301,828	(\$9,697)	-3.1%
8	\$486,292	\$452,125	(\$34,167)	-7.0%	\$455,840	\$438,616	(\$17,224)	-3.8%	\$296,612	\$258,406	(\$38,206)	-12.9%
9	\$1,464,197	\$1,391,766	(\$72,431)	-4.9%	\$1,632,663	\$1,555,947	(\$76,716)	-4.7%	\$1,113,974	\$1,064,112	(\$49,862)	-4.5%
11	\$1,087,193	\$936,600	(\$150,593)	-13.9%	\$1,134,237	\$978,007	(\$156,230)	-13.8%	\$1,285,743	\$1,196,065	(\$89,678)	-7.0%
12	\$206,770	\$180,453	(\$26,317)	-12.7%	\$175,289	\$152,299	(\$22,990)	-13.1%	\$325,279	\$282,856	(\$42,423)	-13.0%
13	\$580,665	\$528,785	(\$51,880)	-8.9%	\$597,553	\$536,521	(\$61,032)	-10.2%	\$550,331	\$495,652	(\$54,679)	-9.9%
14	\$937,664	\$946,863	\$9,199	1.0%	\$1,067,999	\$1,043,554	(\$24,445)	-2.3%	\$750,154	\$678,797	(\$71,357)	-9.5%
15	\$474,693	\$467,378	(\$7,315)	-1.5%	\$477,448	\$446,548	(\$30,900)	-6.5%	\$360,574	\$330,532	(\$30,042)	-8.3%
16	\$1,850,214	\$1,791,914	(\$58,300)	-3.2%	\$1,946,750	\$1,897,447	(\$49,303)	-2.5%	\$1,461,397	\$1,268,587	(\$192,810)	-13.2%
17	\$774,298	\$676,749	(\$97,549)	-12.6%	\$802,683	\$699,439	(\$103,244)	-12.9%	\$337,451	\$317,526	(\$19,925)	-5.9%

3		Western Virginia	\$395,486	\$423,872	\$388,790	\$1,208,148
3	005	ALLEGHANY CO.	\$36,053	\$37,161	\$31,074	\$104,287
3	023	BOTETOURT CO.	\$10,032	\$9,641	\$44,000	\$63,672
3	045	CRAIG CO.	\$2,342	\$1,580	\$5,539	\$9,462
3	067	FRANKLIN CO.	\$75,288	\$84,848	\$38,361	\$198,498
3	161	ROANOKE CO.	\$29,368	\$29,238	\$75,958	\$134,564
3	580	COVINGTON CITY	\$21,579	\$20,622	\$9,902	\$52,103
3	770	ROANOKE CITY	\$210,444	\$212,492	\$130,506	\$553,442
3	775	SALEM CITY	\$10,380	\$28,290	\$53,451	\$92,120

Western Virginia Workforce Development Board

	Budget FY2019	YTD Actual August 2018 FY2019	Usage Rate	Notes
Grant Revenue				
WIOA PY2017 Grant Carryforward	\$ 527,412.00	\$ 119,864.13	23%	
WIOA PY2018 Grant	\$ 1,299,786.00	\$ -	0%	
Roanoke Valley Workforce Center Partner Rents	\$ 232,076.00	\$ 38,674.84	17%	
Roanoke Valley Workforce Center Partner Shared Costs	\$ 80,166.00	\$ 3,210.18	4%	
United Way Grant	\$ 30,000.00	\$ 1,301.99	4%	
Board Operating Funds Carryforward	\$ 13,500.00	\$ 33.84	0%	
Workforce Innovation Fund-Working Families Success Carryforward	\$ 525,000.00	\$ 25,403.03	5%	
TAP Swift Start Grant	\$ 15,000.00	\$ 496.18	3%	
America's Promise	\$ 94,843.00	\$ 9,604.28	10%	
State Brand Tranistion Grant Carryforward	\$ -	\$ 6,799.78	-100%	carryforward was not budgeted, project was extended
RIDESOLUTIONS	\$ 31,000.00	\$ -	0%	will not have grant in FY19
Total Grant Revenue	\$ 2,848,783.00	\$ 205,388.25	7%	
Board Staff Expenses				
Staff Wages	\$ 324,665.00	\$ 33,332.99	10%	
Benefits	\$ 83,274.00	\$ 9,578.17	12%	
Staff Subtotal	\$ 407,939.00	\$ 42,911.16	11%	
Office Operations	\$ 34,395.00	\$ 5,837.02	17%	
Equipment, Software&Furniture	\$ 2,000.00	\$ 848.96	42%	center computer purchased
Meeting Costs	\$ 1,400.00	\$ -	0%	
Office Subtotal	\$ 37,795.00	\$ 6,685.98	18%	
Marketing/Outreach	\$ 15,000.00	\$ -	0%	
Travel & Training	\$ 8,300.00	\$ 214.37	3%	
Dues & Insurance	\$ 4,700.00	\$ 1,049.00	22%	one of the annual insurances paid in July
Legal	\$ 500.00	\$ -	0%	
Audit	\$ 8,925.00	\$ -	0%	
Fiscal Agent and Staffing Costs	\$ 58,796.00	\$ 11,317.42	19%	
Miscellaneous	\$ 500.00	\$ 33.84	7%	
Other Subtotal	\$ 96,721.00	\$ 12,614.63	13%	
Total Operations Expense	\$ 542,455.00	\$ 62,211.77	11%	
Program Expense				
WIOA Adult Services Formula Funding	\$ 450,000.00	\$ 20,367.91	5%	
WIOA Dislocated Worker Services Formula Funding	\$ 300,000.00	\$ 17,703.09	6%	
WIOA Youth In School Services Formula Funding	\$ 100,000.00	\$ 6,487.13	6%	
WIOA Youth Out School Services Formula Funding	\$ 400,000.00	\$ 28,348.11	7%	
Workforce Data License	\$ 3,686.00	\$ -	0%	
State Brand Tranistion Grant	\$ -	\$ 6,799.78	-100%	carryforward was not budgeted, project was extended
Roanoke Valley Workforce Center Partner Rents	\$ 232,076.00	\$ 38,674.84	17%	
Roanoke Valley Workforce Center Partner Shared Costs	\$ 57,063.00	\$ 3,210.18	6%	
Workforce Innovation Fund-Working Families Success	\$ 374,000.00	\$ 21,585.44	6%	
Total Expense Programs	\$ 1,916,825.00	\$ 143,176.48	7%	
Project Expense				
	\$ -	\$ -	0%	
Total Project Expense	\$ -	\$ -	0%	
Grand Total Expense	\$ 2,459,280.00	\$ 205,388.25	8%	
Total Net Uncommitted/Committed Grant Funding	\$ 389,503.00	\$ -	0%	
Detail Net Uncommitted/Committed Grant Funding:				
Committed Program Funding (Board Grants&Operating Cash)	\$ 135,455.00	\$0.00	0%	
WIOA Uncommitted Program Funding	\$ 205,979.00	\$0.00	0%	
WIOA Uncommitted Administrative Funding	\$ 48,069.00	\$0.00	0%	
Total Detail Net Uncommitted/Committed Grant Funding	\$ 389,503.00	\$ -	0%	

	WIOA Programs															
	Total Budget	Admin	Adult	DWP	IS Youth	OS Youth	United Way - OnRAMP	WVWDB Funds	Workforce Innovation Fund - VFSN	TAP - SwiftStart	America's Promise Grant	Statewide Rebranding Initiative	VCW-RC Rent			
66000 Payroll Expenses																
66001 Wages	\$ 209,809.95	\$ 59,946.69	\$ 7,749.49	\$ 19,561.74	\$ 21,527.39	\$ 32,971.89	\$ 3,806.25	\$ -	\$ 14,797.49	\$ 6,509.24	\$ 42,939.75	\$ -	\$ -			
66014 Benefits	\$ 56,519.00	\$ 16,531.81	\$ 2,119.46	\$ 4,521.52	\$ 5,228.01	\$ 7,771.36	\$ 706.49	\$ -	\$ 3,532.44	\$ 1,836.87	\$ 14,271.05	\$ -	\$ -			
62100 Contract Services																
62110 Accounting Fees	\$ 8,925.00	\$ 644.93	\$ 1,900.06	\$ 1,867.89	\$ 2,036.43	\$ 1,697.03	\$ 192.17	\$ -	\$ -	\$ 72.07	\$ 514.42	\$ -	\$ -			
62140 Legal Fees	\$ 500.00	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
62150 Outside Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
62800 Facilities and Equipment																
62810 Depr and Amort - Allowable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
62830 Donated Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
62835 Donated Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
62840 Equip Rental and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
62870 Property Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
62890 Rent, Parking, Utilities	\$ 29,833.09	\$ 3,510.00	\$ 450.00	\$ 960.00	\$ 1,110.00	\$ 1,650.00	\$ 150.00	\$ -	\$ 5,149.54	\$ 390.00	\$ 16,463.55	\$ -	\$ 229,363.10			
62891 Rent - One Stop	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
62892 Furniture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
62895 Equipment Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
65000 Operations																
65010 Books, Subscriptions, Reference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
65020 Postage, Mailing Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
65030 Printing and Copying	\$ 1,281.48	\$ 374.83	\$ 48.06	\$ 102.52	\$ 118.54	\$ 176.20	\$ 16.02	\$ -	\$ 80.09	\$ 41.65	\$ 323.57	\$ -	\$ -			
65040 Supplies	\$ 1,000.00	\$ 292.50	\$ 37.50	\$ 80.00	\$ 92.50	\$ 137.50	\$ 12.50	\$ -	\$ 62.50	\$ 32.50	\$ 252.50	\$ -	\$ -			
65050 Telephone, Telecommunications	\$ 2,100.00	\$ 594.75	\$ 68.25	\$ 210.00	\$ 228.75	\$ 356.25	\$ 48.75	\$ -	\$ 153.75	\$ 54.75	\$ 384.75	\$ -	\$ -			
65060 Membership Dues	\$ 5,480.50	\$ 5,480.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
65065 Meeting Room Rentals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
65066 Meeting Refreshments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
65068 Newspaper Ads	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
65070 Recruitment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
65100 Other Types of Expenses																
65120 Insurance - Liability, D&O	\$ 2,500.00	\$ 2,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
65130 Marketing	\$ 34,998.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000.00	\$ -	\$ -	\$ 22,998.00	\$ -			
65151 Event Refereshments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
65152 Event Awards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
65153 Event Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
66025 Payroll Other	\$ 59,316.00	\$ 53,896.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200.00	\$ -	\$ 4,220.00	\$ -	\$ -			
68300 Travel and Meetings																
68310 Conference, Convention, Meeting	\$ 3,000.00	\$ 877.50	\$ 112.50	\$ 240.00	\$ 277.50	\$ 412.50	\$ 37.50	\$ -	\$ 187.50	\$ 97.50	\$ 757.50	\$ -	\$ -			
68320 Travel	\$ 4,000.00	\$ 1,030.00	\$ 170.00	\$ 470.00	\$ 470.00	\$ 750.00	\$ 100.00	\$ -	\$ 350.00	\$ 140.00	\$ 520.00	\$ -	\$ -			
69060 Program Services																
FY2019 WVWDB Total Costs	\$ 419,263.02	\$ 146,179.52	\$ 12,655.32	\$ 28,013.67	\$ 31,089.12	\$ 45,922.73	\$ 5,069.68	\$ -	\$ 37,513.31	\$ 9,174.57	\$ 80,647.10	\$ 22,998.00	\$ -			
PY2017 Carryforward	\$ 1,191,126.65	\$ 52,330.07	\$ 188,682.13	\$ 130,949.67	\$ 77,208.83	\$ 307,646.35	\$ -	\$ 12,995.00	\$ 421,314.60	\$ -	\$ -	\$ -	\$ -			
PY2018 Funds	\$ 1,377,013.00	\$ 120,814.80	\$ 355,937.40	\$ 349,911.00	\$ 95,371.20	\$ 286,113.60	\$ 36,000.00	\$ -	\$ 13,500.00	\$ 96,367.00	\$ 22,998.00	\$ -	\$ -			
Total Funds Available	\$ 2,568,139.65	\$ 173,144.87	\$ 544,619.53	\$ 480,860.67	\$ 172,580.03	\$ 593,759.95	\$ 36,000.00	\$ 12,995.00	\$ 421,314.60	\$ 13,500.00	\$ 96,367.00	\$ 22,998.00	\$ -			
Vendor Allocations																
WVWDB Costs	\$ 419,263.02	\$ 146,179.52	\$ 12,655.32	\$ 28,013.67	\$ 31,089.12	\$ 45,922.73	\$ 5,069.68	\$ -	\$ 37,513.31	\$ 9,174.57	\$ 80,647.10	\$ 22,998.00	\$ -			
Ross IES Allocation	\$ 1,451,140.49	\$ -	\$ 350,000.00	\$ 310,000.00	\$ 100,000.00	\$ 400,000.00	\$ -	\$ -	\$ 275,791.38	\$ -	\$ 15,349.11	\$ -	\$ -			
One-Stop Operator Allocation	\$ 60,000.00	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 2,500.00	\$ 7,500.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Virginia Western Community College	\$ 91,998.62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91,998.62	\$ -	\$ -	\$ -	\$ -			
Roanoke Center Leasees	\$ 229,363.10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 229,363.10			
PY2019 Carryforward	\$ 545,737.52	\$ 26,965.35	\$ 171,964.21	\$ 132,847.00	\$ 38,990.91	\$ 140,337.22	\$ 930.32	\$ 12,995.00	\$ 16,011.29	\$ 4,325.43	\$ 370.79	\$ -	\$ -			
	40%	22%	48%	38%	41%	49%	3%	100%	4%	32%	0%	0%				
						36%										
WIOA Calculation		Program	Allocation	Admin	Remaining											
		Adult	\$ 395,486.00	\$ 39,548.60	\$ 355,937.40											
		DWP	\$ 388,790.00	\$ 38,879.00	\$ 349,911.00											
		Youth	\$ 423,872.00	\$ 42,387.20	\$ 381,484.80											

Ross IES PY2018 Budget

Staff Costs	Adult	DWP	ISY	OSY	VFSN	Total
Supervision	\$ 29,914.25	\$ 26,495.47	\$ 8,546.93	\$ 34,187.70	\$ -	\$ 99,144.35
Case Management	\$ 105,077.12	\$ 93,068.31	\$ 30,022.02	\$ 120,088.15	\$ 52,646.55	\$ 400,902.07

Site Costs	Adult	DWP	ISY	OSY	VFSN	Total
Travel	\$ 4,640.89	\$ 3,316.48	\$ 1,364.11	\$ 6,430.52	\$ -	\$ 15,752.00
Communications	\$ 1,736.18	\$ 1,294.82	\$ 519.59	\$ 2,449.41	\$ -	\$ 6,000.00
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials/Supplies	\$ 2,604.26	\$ 1,942.23	\$ 779.39	\$ 3,674.12	\$ -	\$ 9,000.00
Insurance	\$ 2,604.26	\$ 1,942.23	\$ 761.03	\$ 3,674.12	\$ -	\$ 8,981.64
Contractual Services (Specify)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Leases/Rentals						
Rent/Shared Cost Roanoke	\$ 26,272.13	\$ 14,901.38	\$ 6,902.20	\$ 41,317.91	\$ -	\$ 89,393.62
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous						
Outreach/Marketing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reproduction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recruitment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dues & Subscriptions	\$ 144.68	\$ 107.90	\$ 43.30	\$ 204.12	\$ -	\$ 500.00
Furniture & Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business License	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indirect Costs (10% of XXXX)	\$ 15,912.15	\$ 14,175.78	\$ 6,709.68	\$ 25,249.71	\$ 5,264.65	\$ 68,415.63
Other Training Services - Admin	\$ 1,265.67	\$ 943.92	\$ 378.78	\$ 1,785.18		\$ 4,373.55
Performance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Costs Total	\$ 55,180.22	\$ 38,624.74	\$ 17,458.08	\$ 84,785.09	\$ 5,264.65	\$ 202,416.44

Direct Service Delivery Costs	Adult	DWP	Total
Career Services	\$ -	\$ -	\$ -
Career Services w/Training	\$ -	\$ -	\$ -
Training			
Occupational Skills Training (ITA)	\$ 68,150.87	\$ 65,049.13	\$ 133,200.00
Occupational Skills Training (non-ITA)	\$ -	\$ -	\$ -
On-the-Job Training (OJT)	\$ 10,057.76	\$ 9,600.00	\$ 19,657.76
Customized Training	\$ -	\$ -	\$ -
Class-Size Training Contracts	\$ -	\$ -	\$ -
Transitional Jobs	\$ -	\$ -	\$ -
Registered Apprenticeship	\$ -	\$ -	\$ -
Incumbent Worker	\$ 27,628.73	\$ 26,371.27	\$ 54,000.00
Remedial/Pre-Vocational	\$ -	\$ -	\$ -
Work Experience/Internships	\$ 10,057.76	\$ 9,600.00	\$ 19,657.76
Books, Fees, Travel, Materials	\$ 10,232.86	\$ 9,767.14	\$ 20,000.00
Certification Tests	\$ 4,297.78	\$ 4,102.20	\$ 8,399.98
Supportive Services			
Transportation	\$ 14,766.02	\$ 14,093.98	\$ 28,860.00
Childcare	\$ -	\$ -	\$ -
Needs Based Payments	\$ -	\$ -	\$ -
Work Clothes/Shoes	\$ 3,837.32	\$ 3,662.68	\$ 7,500.00
Direct Service Delivery Costs Total	\$ 149,029.10	\$ 142,246.40	\$ 291,275.50

Direct Service Delivery Costs	ISY	OSY	Total
Tutoring/Study Skills/Dropout Prevention	\$ 955.94	\$ 4,044.06	\$ 5,000.00
Alternative/Secondary Schools	\$ -	\$ -	\$ -
Work Experience	\$ 27,326.33	\$ 92,557.84	\$ 119,884.17
On-the-Job Training	\$ -	\$ -	\$ -
Occupational Skills Training (non-ITA)	\$ -	\$ -	\$ -
Education Offered w/ Workforce Prep	\$ 955.94	\$ 4,044.06	\$ 5,000.00
Leadership Development	\$ 1,539.06	\$ 6,510.92	\$ 8,049.98
Supportive Services			
Transportation	\$ 2,867.82	\$ 12,132.18	\$ 15,000.00
Childcare	\$ 716.96	\$ 3,033.04	\$ 3,750.00
Other - Incentives	\$ 955.94	\$ 4,044.06	\$ 5,000.00
Emergency Services			
Work Clothes/Shoes	\$ 382.38	\$ 1,617.62	\$ 2,000.00
Adult Mentoring	\$ 1,149.79	\$ 4,850.20	\$ 5,999.99
Follow-Up Services	\$ 1,147.13	\$ 4,852.87	\$ 6,000.00
Comprehensive Guidance & Counseling			\$ -
Financial Literacy Education	\$ 2,389.85	\$ 10,110.15	\$ 12,500.00
Entrepreneurial Skills Training	\$ -	\$ -	\$ -
Career Awareness, Counseling	\$ -	\$ -	\$ -
Prep/Transition to Post-Sec. Training	\$ 500.00	\$ 800.00	\$ 1,300.00
Direct Service Delivery Costs Total	\$ 40,887.14	\$ 148,597.00	\$ 189,484.14

	Adult	DLW	ISY	OSY
Profit	\$ 10,799.31	\$ 9,565.10	\$ 3,085.52	\$ 12,342.07

Cost Summary	Adult	DLW	ISY	OSY	VFSN	Total
Staff Costs	\$ 134,991.36	\$ 119,563.77	\$ 38,568.96	\$ 154,275.86	\$ 52,646.54	\$ 500,046.50
Site Costs	\$ 55,180.22	\$ 38,624.74	\$ 17,458.08	\$ 84,785.10	\$ 5,264.65	\$ 201,312.79
Direct Services Delivery Costs	\$ 149,029.10	\$ 142,246.40	\$ 40,887.14	\$ 148,597.00	\$ -	\$ 480,759.64
Profit Costs	\$ 10,799.31	\$ 9,565.10	\$ 3,085.52	\$ 12,342.07		\$ 35,792.00
Grand Total Costs	\$ 350,000.00	\$ 310,000.00	\$ 100,000.00	\$ 400,000.00	\$ 57,911.19	\$ 1,160,000.00
Budget	\$ 350,000.00	\$ 310,000.00	\$ 100,000.00	\$ 400,000.00		\$ 1,160,000.00
Difference	\$ (0.00)	\$ 0.00	\$ (0.00)	\$ (0.00)	\$ (57,911.19)	\$ 0.00

was .30 off

40% Requirement Calculation	Adult	DLW
Total WIOA Operator Expenditures	\$ 350,000.00	\$ 310,000.00
Total WIOA Operator Training Expenditures	\$ 149,029.10	\$ 142,246.40
Total Board Expenditures	\$ 12,597.83	\$ 35,669.28
Total One-Stop Operator Expenditures	\$ 10,000.00	\$ 10,000.00
Grand Total Adult Program Expenditures	\$ 372,597.83	\$ 355,669.28

% Training	40.00%
------------	--------

20% Youth Work Experience Calculation

Total WIOA Operator Expenditures	\$ 500,000.01
Total WIOA Operator WEX Expenditures	\$ 119,884.17
Total Board Expenditures	\$ 89,589.22
Total One-Stop Operator Expenditures	\$ 10,000.00
Grand Total Youth Program Expenditures	\$ 599,589.23

% Work Experience	20%
-------------------	-----

VFSN PY2018 Budget

Line Item Description	Total Expenses Paid to Date	Balance	PY2018 Budget	PY2019 Budget	Check
			7/1/2018 - 6/30/2019	7/1/2019 - 9/30/2019	
LWIA Staff Program Support Salary	\$11,129.53	\$18,870.47	\$15,096.38	\$3,774.09	\$18,870.47
LWIA Staff Program Support Fringe	\$2,679.36	\$8,120.64	\$6,496.51	\$1,624.13	\$8,120.64
LWIA Supportive Services	\$6,153.39	\$0.00	\$0.00	\$0.00	\$0.00
LWIA Travel	\$100.84	\$1,399.16	\$1,119.33	\$279.83	\$1,399.16
LWIA Marketing & Outreach	\$0.00	\$15,000.00	\$12,000.00	\$3,000.00	\$15,000.00
LWIA Supplies	\$766.77	\$6,768.33	\$5,414.66	\$1,353.67	\$6,768.33
LWIA Other-Facility Costs	\$1,324.93	\$14,675.07	\$11,740.06	\$2,935.01	\$14,675.07
LWIA Indirect Costs	\$2,007.91	\$2,072.09	\$1,657.67	\$414.42	\$2,072.09
VWCC Coach Salary	\$94,335.59	\$65,664.41	\$52,531.53	\$13,132.88	\$65,664.41
VWCC Coach Fringe Benefits	\$40,150.71	\$28,849.29	\$23,079.43	\$5,769.86	\$28,849.29
VWCC Part Time Adm. Staff	\$9,875.43	\$0.00	\$0.00	\$0.00	\$0.00
VWCC Part Time Fringe Benefits	\$2,414.83	\$0.00	\$0.00	\$0.00	\$0.00
VWCC Professional Development Coach	\$1,702.86	\$1,297.14	\$1,037.71	\$259.43	\$1,297.14
VWCC Travel	\$3,158.79	\$1,786.21	\$1,428.97	\$357.24	\$1,786.21
VWCC Supplies	\$2,049.98	\$7,950.02	\$6,360.02	\$1,590.00	\$7,950.02
VWCC Indirect Costs	\$14,677.83	\$9,451.20	\$7,560.96	\$1,890.24	\$9,451.20
ROSS Part-Time Administrative Assistant Salary	\$0.00	\$20,000.00	\$16,000.00	\$4,000.00	\$20,000.00
ROSS Part-Time Administrative Assistant Fringe	\$0.00	\$3,600.00	\$2,880.00	\$720.00	\$3,600.00
ROSS Professional Development	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ROSS Staff Program Support Salary	\$0.00	\$30,000.00	\$24,000.00	\$6,000.00	\$30,000.00
ROSS Staff Program Support Fringe	\$0.00	\$5,400.00	\$4,320.00	\$1,080.00	\$5,400.00
ROSS Supportive Services	\$0.00	\$279,839.23	\$223,871.38	\$55,967.85	\$279,839.23
ROSS Indirect Costs	\$0.00	\$5,900.00	\$4,720.00	\$1,180.00	\$5,900.00
TOTAL	\$192,528.75	\$526,643.25	\$421,314.60	\$105,328.65	\$526,643.25

*Changes must net to zero.

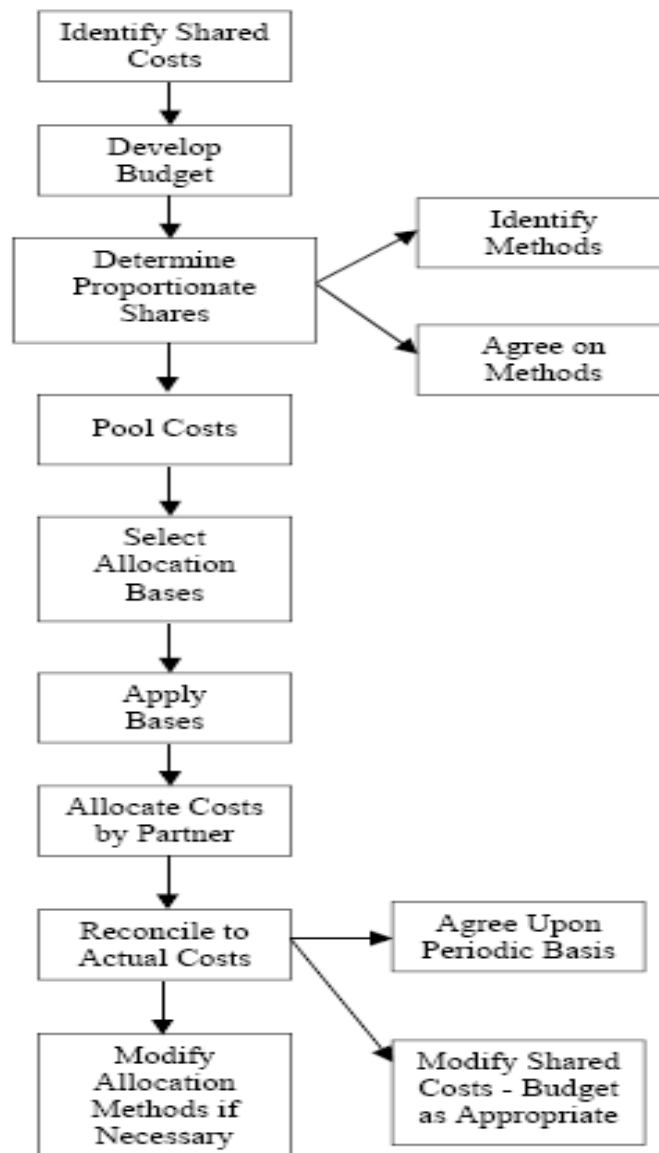
COST ALLOCATION PROCESS

APPENDIX D – Sample Cost Allocation Plan

This information is from the U.S. Department of Labor One-Stop Comprehensive Financial Management Technical Assistance Guide Cost Sharing/Cost Allocation Chapters 1-1 through 1-6 issued in 2002. The process remains applicable under WIOA.

Attachment I-3-1

Steps in the Cost Allocation Process



July 2002

I-3-12

Proportionate Share and Cost Allocation

ONE-STOP COST CENTER BUDGET FOR PROGRAM YEAR 2018 (JULY 1ST 2018 - JUNE 30, 2019)

Is this a
Comprehensive
Center?

VIRGINIA CAREER WORKS ONE-STOP CENTER NAME: Virginia Career Works - Roanoke Center

COSTS		TOTAL BUDGET	SHARED (INDIRECT)	DIRECT
Staff Costs:				
	Salaries	\$30,550	\$20,000	\$10,550
	Benefits	\$7,450	\$2,500	\$4,950
INFRASTRUCTURE COSTS				
Facility Costs:				
	Rent	\$245,687	\$0	\$245,687
	Furniture & Fixtures	\$6,000	\$6,000	\$0
Equipment/Communication Costs:				
	Resource Room Computer Hardware	\$5,000	\$5,000	\$0
	Resource Room Computer Software	\$1,000	\$1,000	\$0
	Resource Room Computer Technical Support	\$1,500	\$1,500	\$0
	Cox Cable Telephone/Internet	\$20,784	\$12,600	\$8,184
	Printer/Copier Equipment	\$1,639	\$670	\$970
	Customer Service Accommodations	\$1,200	\$1,200	\$0
Other Operations:				
	General Supplies	\$3,000	\$3,000	\$0
	Freight & Messenger	\$200	\$200	\$0
	Printing (Outreach, Community Awareness, Signage)	\$7,200	\$7,200	\$0
	Marketing/Community Awareness	\$1,000	\$1,000	\$0
	Staff Training	\$1,000	\$1,000	\$0
	Staff Travel	\$0	\$0	\$0
TOTAL COSTS		\$333,210	\$62,870	\$270,340

NOTE: If more rows are needed, ensure that they are inserted in the same position in all applicable spreadsheets, and that formulas are in place as appropriate.
LWDB in consultation with partners and CEO(s) must complete the TOTAL BUDGET section above and DIRECT COSTS spreadsheet. The amounts currently listed are provided **only** as sample information.

One-Stop Center Name:

Virginia Career Works - Roanoke Center

PARTNER ENTITY or PARTNER PROGRAM	# OF POSITIONS	% of Total	SQUARE FEET OCCUPIED	% of Total
Virginia Employment Commission	17.00	50.00%	2,065.00	57.91%
Ross IES	9.00	26.47%	689.00	19.32%
Western Virginia WDB	2.00	5.88%	204.00	5.72%
Virginia Western Community College	1.00	2.94%	120.00	3.37%
Region 5 Adult Education	1.00	2.94%	120.00	3.37%
Dept. for Aging and Rehabilitative Services	1.00	2.94%	120.00	3.37%
Goodwill Industries of the Valleys	1.00	2.94%	64.00	1.79%
Total Action for Progress	2.00	5.88%	184.00	5.16%
TOTALS:	34.00	100.00%	3566.00	100%

List each partner's programs providing service through Virginia's Career Works Center: If the allocation is for a Comprehensive Center, at minimum, all partner programs as required by the Virginia Combined State Plan must be included.

-If new rows are inserted the formulas must be also inserted in the new rows/columns across all spreadsheets.

-Once program is inserted in Column A row within table above, the balance of the spreadsheets will be automatically populated with the program name information. The balance of the spreadsheets should be formatted appropriately to display the information.

-Once partner name is keyed, the balance of the spreadsheets will be populated with this information.

Square Foot Occupied is the sum of the floor area of each office, work station, or other room or space that is assigned to or reserved for the use of one or more partners rather than being shared by all.

OF POSITIONS are the # of staff that each program has dedicated to the One-Stop Center. The # OF POSITIONS are represented in full time position equivalence in relation to 40 hour workweeks. The formula to determine the # to enter is: **# of hours per week that a program staffs the One-Stop Center/40 (full time workweek hours).**

Customers Receiving Service are the # of people served by each program either at, or through the One-Stop Center. Includes customers received by the One-Stop Center who received services from multiple programs. These customers will be counted by each program serving them.

SHARED COSTS BY PARTNER OR PARTNER PROGRAM

ONE-STOP CENTER NAME:

Virginia Career Works - Roanoke Center

COSTS		BUDGET/ EXPENSE	Virginia Employment Commission	Ross IES	Western Virginia WDB	Virginia Western Community College	Region 5 Adult Education	Dept. for Aging and Rehabilitative Services	Goodwill Industries of the Valleys	Total Action for Progress	TOTALS:
Staff Costs:											
	Salaries	\$20,000	\$11,582	\$3,864	\$1,144	\$673	\$673	\$673	\$359	\$1,032	\$20,000
	Benefits	\$2,500	\$1,448	\$483	\$143	\$84	\$84	\$84	\$45	\$129	\$2,500
Facility Costs:											
	Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Furniture & Fixtures	\$6,000	\$3,474	\$1,159	\$343	\$202	\$202	\$202	\$108	\$310	\$6,000
Equipment/Communication Costs:											
	Resource Room Computer Hardware	\$5,000	\$2,500	\$1,324	\$294	\$147	\$147	\$147	\$147	\$294	\$5,000
	Resource Room Computer Software	\$1,000	\$500	\$265	\$59	\$29	\$29	\$29	\$29	\$59	\$1,000
	Resource Room Computer Technical Support	\$1,500	\$750	\$397	\$88	\$44	\$44	\$44	\$44	\$88	\$1,500
	Cox Cable Telephone/Internet	\$12,600	\$6,300	\$3,335	\$741	\$371	\$371	\$371	\$371	\$741	\$12,600
	Printer/Copier Equipment	\$670	\$335	\$177	\$39	\$20	\$20	\$20	\$20	\$39	\$670
	Customer Service Accommodations	\$1,200	\$600	\$318	\$71	\$35	\$35	\$35	\$35	\$71	\$1,200
Other Operations:											
	General Supplies	\$3,000	\$1,500	\$794	\$176	\$88	\$88	\$88	\$88	\$176	\$3,000
	Freight & Messenger	\$200	\$100	\$53	\$12	\$6	\$6	\$6	\$6	\$12	\$200
	Printing (Outreach, Community Awareness, Signage)	\$7,200	\$3,600	\$1,906	\$424	\$212	\$212	\$212	\$212	\$424	\$7,200
	Marketing/Community Awareness	\$1,000	\$500	\$265	\$59	\$29	\$29	\$29	\$29	\$59	\$1,000
	Staff Training	\$1,000	\$500	\$265	\$59	\$29	\$29	\$29	\$29	\$59	\$1,000
	Staff Travel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL COSTS		\$62,870	\$33,689	\$14,604	\$3,652	\$1,970	\$1,970	\$1,970	\$1,522	\$3,492	\$62,870

	Allocation based on number of staff
	Allocation based on square feet occupied

Note: This spreadsheet allocates costs based on a suggested allocation method (see color key above). Partners may agree on a different basis for allocation, as long as it is appropriately supportable and applied consistently. If a different allocation method is applied, the formulas must be revised to reflect the agreed on basis.

DIRECT COSTS BY PARTNER OR PARTNER PROGRAM

ONE-STOP CENTER NAME:

Virginia Career Works - Roanoke Center

COSTS		BUDGET/ EXPENSE	Virginia Employment Commission	Ross IES	Western Virginia WDB	Virginia Western Community College	Region 5 Adult Education	Dept. for Aging and Rehabilitative Services	Goodwill Industries of the Valleys	Total Action for Progress
Staff Costs:										
	Salaries	\$10,550						\$10,550		
	Benefits	\$4,950						\$4,950		
Facility Costs:										
	Rent	\$245,687	\$142,272	\$47,470	\$14,055	\$8,268	\$8,268	\$8,268	\$4,409	\$12,677
	Furniture & Fixtures	\$0								
Equipment/Communication Costs:										
	Resource Room Computer Hardware	\$0								
	Resource Room Computer Software	\$0								
	Resource Room Computer Technical Support	\$0								
	Cox Cable Telephone/Internet	\$8,184	\$4,224	\$2,112	\$528	\$264	\$264	\$264	\$264	\$264
	Printer/Copier Equipment	\$970		\$970						
	Customer Service Accommodations	\$0								
Other Operations:										
	General Supplies	\$0								
	Freight & Messenger	\$0								
	Printing (Outreach, Community Awareness, Signage)	\$0								
	Marketing/Community Awareness	\$0								
	Staff Training	\$0								
	Staff Travel	\$0								
TOTAL COSTS		\$270,340	\$146,496	\$50,552	\$14,583	\$8,532	\$8,532	\$24,032	\$4,673	\$12,941

TOTAL COSTS BY PARTNER OR PARTNER PROGRAM

ONE-STOP CENTER NAME:

Virginia Career Works - Roanoke Center

COSTS		BUDGET/ EXPENSE	Virginia Employment Commission	Ross IES	Western Virginia WDB	Virginia Western Community College	Region 5 Adult Education	Dept. for Aging and Rehabilitative Services	Goodwill Industries of the Valleys	Total Action for Progress	TOTALS:
Staff Costs:											
	Salaries	\$30,550	\$11,582	\$3,864	\$1,144	\$673	\$673	\$10,909	\$1,032	\$1,032	\$30,909
	Benefits	\$7,450	\$1,448	\$483	\$143	\$84	\$84	\$4,995	\$129	\$129	\$7,495
Facility Costs:											
	Rent	\$245,687	\$142,272	\$47,470	\$14,055	\$8,268	\$8,268	\$8,268	\$4,409	\$12,677	\$245,687
	Furniture & Fixtures	\$6,000	\$3,474	\$1,159	\$343	\$202	\$202	\$108	\$310	\$310	\$6,108
Equipment/Communication Costs:											
	Resource Room Computer Hardware	\$5,000	\$2,500	\$1,324	\$294	\$147	\$147	\$147	\$294	\$294	\$5,147
	Resource Room Computer Software	\$1,000	\$500	\$265	\$59	\$29	\$29	\$29	\$59	\$59	\$1,029
	Resource Room Computer Technical Support	\$1,500	\$750	\$397	\$88	\$44	\$44	\$44	\$88	\$88	\$1,544
	Cox Cable Telephone/Internet	\$20,784	\$10,524	\$5,447	\$1,269	\$635	\$635	\$635	\$1,005	\$1,005	\$21,155
	Printer/Copier Equipment	\$1,639	\$335	\$1,147	\$39	\$20	\$20	\$20	\$39	\$39	\$1,659
	Water Coolers	\$1,200	\$600	\$318	\$71	\$35	\$35	\$35	\$71	\$71	\$1,235
Other Operations:											
	General Supplies	\$3,000	\$1,500	\$794	\$176	\$88	\$88	\$88	\$176	\$176	\$3,088
	Freight & Messenger	\$200	\$100	\$53	\$12	\$6	\$6	\$6	\$12	\$12	\$206
	Printing (Outreach, Community Awareness, Signage)	\$7,200	\$3,600	\$1,906	\$424	\$212	\$212	\$212	\$424	\$424	\$7,412
	Marketing/Community Awareness	\$1,000	\$500	\$265	\$59	\$29	\$29	\$29	\$59	\$59	\$1,029
	Staff Training	\$1,000	\$500	\$265	\$59	\$29	\$29	\$29	\$59	\$59	\$1,029
	Staff Travel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL COSTS		\$333,210	\$180,185	\$65,156	\$18,235	\$10,502	\$10,502	\$25,554	\$8,166	\$16,433	\$334,732
PARTNER RATIO			54.1%	19.6%	5.5%	3.2%	3.2%	7.7%	2.5%	4.9%	100.5%

OK!

Staff Costs:	
Salaries	The shared cost portion of the cost allocation plan supports the Center Manager for the Virginia Career Works - Roanoke Center in the amount of \$20,000
Benefits	The shared cost portion of the cost allocation plan supports the Center Manager for the Virginia Career Works - Roanoke Center in the amount of \$2,500
Facility Costs:	
Rent	No rent is included in the shared costs for the Virginia Career Works - Roanoke Center as it is all considered Direct Costs.
Furniture & Fixtures	The Large Conference Room at the Virginia Career Works - Roanoke Center needs chairs to match the tables and match the Training Room. An estimate has been gathered from Harris Furniture and the cost would be about \$6,000. A Request for Quotes will be issues once the cost allocation plan has been approved to purchase these chairs.
Equipment/Communication Costs:	
Resource Room Computer Hardware	As some of the computers in the Resource Room need replacing, the \$5,000 that is allocated to this line item will go toward replacing at least 4 of the computers in the Resource Room so that they are functional.
Resource Room Computer Software	When the computers in the Resource Room are replaced, new Microsoft software and Deep Freeze will need to be purchased. This \$1,000 will cover the cost of at least 4 Microsoft Word licenses and 4 Deep Freeze licenses.
Resource Room Computer Technical Support	A contract has been completed with Virginia Business Systems to provide IT support to the Resource Room computers as needed. This is a 30 hour contract totaling \$1,500.
Cox Cable Telephone/Internet	The Cox Cable monthly bill for phone and internet service to the Virginia Career Works - Roanoke Center is approximately \$1,600. This accounts for the \$19,200 cost.
Printer/Copier Equipment	The Virginia Business Systems monthly bill for copier (including overage charges) for the community copier/printer/fax machine in the Resource Room is approximately \$250. Depending on overage charges, the cost per month could increase, which is why a slight amount was added to account for this possibility.
Customer Service Accommodations	The water coolers in the Resource Room and the Break Room cost about \$80 per month currently. This amount could increase if additional water bottles were needed.
Other Operations:	
General Supplies	These general supplies include copy paper for the copier/printer/fax machine, writing utensils for Center guests, and other general supplies as needed.
Freight & Messenger	This line item accounts for mailing of Center brochures, flyers, and other outreach materials.
Printing (Outreach, Community Awareness, Signage)	This line item accounts for signage that needs to be purchased for the Virginia Career Works - Roanoke Center for each office/cubicle, noting the name of the individual located in the office and the official office number.
Marketing/Community Awareness	This line item includes costs for the Center Manager to attend outreach and recruitment events, such as the Chamber Business Summit, community wide job fairs, and other events.
Staff Training	This line item includes costs for outside trainers to be brought in to train all staff on various topics.

Cox Cable Monthly Internet/Phone Breakdown

Shared Wifi Service

Wifi Service	Center Wide	\$ 275.00
		<u>\$ 275.00</u>

Direct Phone Services

540-204-4944	Polycom Phone (Conference)	\$ 39.00
540-206-2470	Ross IES	\$ 22.00
540-206-3059	Virginia Employment Commission	\$ 22.00
540-206-3072	Virginia Employment Commission	\$ 22.00
540-206-3086	Virginia Employment Commission	\$ 22.00
540-206-3095	Virginia Employment Commission	\$ 22.00
540-206-3164	Virginia Employment Commission	\$ 22.00
540-206-3168	Ross IES	\$ 22.00
540-206-3174	Ross IES	\$ 22.00
540-206-3177	Ross IES	\$ 22.00
540-206-3195	Ross IES	\$ 22.00
540-206-3202	Ross IES	\$ 22.00
540-206-3280	Ross IES	\$ 22.00
540-206-3329	Ross IES	\$ 22.00
540-206-3401	Vacant	\$ 22.00
540-613-8220	Main Number	\$ 22.00
540-206-3406	Vacant	\$ 22.00
540-206-3410	Virginia Employment Commission	\$ 22.00
540-206-3428	Virginia Employment Commission	\$ 22.00
540-206-3437	Virginia Employment Commission	\$ 22.00
540-206-3448	Virginia Employment Commission	\$ 22.00
540-206-3472	Virginia Employment Commission	\$ 22.00
540-206-3477	Virginia Employment Commission	\$ 22.00
540-206-3483	Virginia Employment Commission	\$ 22.00
540-206-3487	Virginia Employment Commission	\$ 22.00
540-206-3513	Vacant	\$ 22.00
540-206-3517	Virginia Employment Commission	\$ 22.00
540-206-3538	Virginia Employment Commission	\$ 22.00
540-206-3546	Virginia Employment Commission	\$ 22.00
540-206-3553	Total Action for Progress (TAP)	\$ 22.00
540-206-3563	Region 5 Adult Education	\$ 22.00
540-206-3566	Virginia Western Community College	\$ 22.00
540-206-3567	Western Virginia WDB (VFSN)	\$ 22.00
540-206-3569	Goodwill Industries of the Valleys	\$ 22.00
540-206-3573	Western Virginia WDB (Pathways)	\$ 22.00
540-206-3574	Interview Room 1	\$ 22.00
540-206-3575	Dept. for Aging and Rehabilitative Services	\$ 22.00
540-206-3576	Call Directory	\$ 22.00
540-400-0444	Vacant	\$ 22.00
540-400-0495	Training Room	\$ 22.00
540-400-0504	Interview Room 2	\$ 22.00
540-400-0512	Vacant	\$ 22.00
540-400-0513	Vacant	\$ 22.00
540-400-0858	Storage Room	\$ 22.00
540-400-0444	Vacant	\$ 22.00
540-400-0495	Vacant	\$ 22.00
540-400-0504	Vacant	\$ 22.00
540-400-0512	Vacant	\$ 22.00
540-400-0513	Vacant	\$ 22.00
540-400-0858	Vacant	\$ 22.00
540-400-7473	Fax Machine	\$ 25.00
		<u>\$ 1,142.00</u>

Shared Taxes

Monthly Estimated Phone & Internet Taxes	\$ 275.00
Monthly Estimated Fax Machine Taxes	\$ 40.00
	<u>\$ 315.00</u>

Direct Cost Breakdown

Virginia Employment Commission	\$ 352.00
Ross IES	\$ 176.00
Western Virginia WDB	\$ 44.00
Virginia Western Community College	\$ 22.00
Region 5 Adult Education	\$ 22.00
Dept. for Aging and Rehabilitative Services	\$ 22.00
Goodwill Industries of the Valleys	\$ 22.00
Total Action for Progress	\$ 22.00
Shared Lines	\$ 460.00
	<u>\$ 1,142.00</u>
Phone Costs	\$ 1,142.00
Wireless/Internet Charges	\$ 275.00
Estimated Taxes	\$ 315.00
TOTAL ESTIMATED MONTHLY BILL	<u>\$ 1,732.00</u>
TOTAL ESTIMATED ANNUAL COST	\$ 20,784.00

Western Virginia Workforce Development Board, Inc.

Transaction Detail By Account

July 1 through September 24, 2018

12:16 PM

09/24/2018

Accrual Basis

	Type	Date	Num	Name	Memo	Class	Amount
69060 · Program Services							
	General Journal	07/01/2018	JV18 12-17R		accrue June Rescare bill	PY 2016 Youth Out	-30,295.16
	General Journal	07/01/2018	JV18 12-17R		accrue June Rescare profit	PY 2016 Youth Out	-1,866.38 not yet paid
	General Journal	07/01/2018	JV18 12-23R		accrue out disallowed Rescare Shively ITA	PY 2016 Youth Out	4,635.00
	Bill	07/31/2018	07576-07152018	Res-Care, Inc.	June 2018 Rescare program services	PY 2016 Youth Out	20,322.48
Total 69060 · Program Services							-7,204.06
TOTAL							-7,204.06

net -5,337.68 net from June bill won't be spent but funds have been drawn