



Greater Roanoke Workforce Development Board
Chief Local Elected Officials (CLEO) Consortium
Annual Meeting – September 26, 2024 – 9:00 AM – 10:30 AM
Hotel Roanoke – Shenandoah B
110 Shenandoah Avenue NE
Roanoke, VA 24016

I. Welcome	Michael Gardner & Martha Hooker
II. Public Comment	Michael Gardner
III. Consent Agenda	Michael Gardner
<ul style="list-style-type: none">• GRWDB Meeting Minutes – June 20, 2024• GRWDB Bylaws• GRWDB Policy – Electronic Meeting Participation• FY2025 Budget Approval• FY2025 Budget vs. Actual Report	
IV. GRWDB Member Appointments	Martha Hooker
V. Talent Attraction in the Roanoke Region	Julia Boas
VI. Director’s Report	Morgan Romeo
VII. Committee Reports	
<ul style="list-style-type: none">• Executive Committee• Program Oversight Committee<ul style="list-style-type: none">• PY 2024 One Stop Operator Contract• Finance Committee<ul style="list-style-type: none">○ FY2025 Single Audit	
	Michael Gardner
	Abby Hamilton
	Karen Michalski-Karney
VIII. Strategic Planning Preparation	Morgan Romeo
IX. Other Business	Michael Gardner
X. Adjournment	Michael Gardner



Greater Roanoke Workforce Development Board

Quarterly Meeting

June 20, 2024 – 11:00 AM-12:30 PM

Zoom (Virtual): <https://us06web.zoom.us/j/89427636011?pwd=A7y1cKL5zLhc1M4F5STVWal2dCaXve.1>

Board Members <i>Private Sector</i>	Present	Board Members <i>Public Sector</i>	Present
Jasmine Gallitan		Joseph Brinley	X
Ruth Caul	X	Chuck Simpson	X
Casey Nicely	X	Karen Michalski	X
Kristina Repass		Abby Hamilton	X
Maiya Ashby	X	Cynthia Lawrence	
Richard Mansell		Stephanie Hoer	
David Oliver		Heather Fay	X
Jeremy Adkins		Sue Goad	
Rick Viar		Kimberly Dameron	
Sonya Charlow	X	Debbie Hamrick	X
Michael Gardner	X	Jamie Soltis	
Carter Hardesty	X	Dr. John Rainone	
Sharon Pandolfini		Marilyn Herbert-Ashton	X
Tiffany Worstell	X	Susan Watkins	
Jeff Hamley	X	Beth Simms	
Shane Rucker		Jeremy Holmes	X
Kevin Price		John Hull	X
Mike Stevens		Ken McFadyen	X

GRWDB Staff	Present
Morgan Romeo	X
Leah Gibson	X
Bobby Welch	X
Danielle Hart	X

Guests	Present
Jessica Chenoweth	X

Welcome

Casey Nicely called the meeting to order at 11:05am.

Public Comment

No public comment was made.

Consent Agenda

Casey Nicely presented the consent agenda for the group to review.

GRWB Action: Jeremy Holmes made a motion to accept the consent agenda as presented. Karen Michalski seconded the motion. The motion carried.

Old Business

Roanoke Center Lease Taskforce Update

Casey Nicely gave the Board an update from the Lease Taskforce on the move of the Roanoke Center. The task force and staff have worked to identify a location in downtown Roanoke for the new center. Staff worked with Frank Martin to identify locations to visit. The selected site is located at 707 S Jefferson Street in downtown Roanoke and the Center will assume the entirety of the 3rd floor of that building. The location is near the downtown library and the Carilion Community Hospital and will be great for our customer base as it is immediately off 581. The space is about half of the space of the current space at Thirlane, which is what we were hoping for, as we do not use and don't need as much space as we have there. The Board is intending to enter a 5-year lease which will also net cost savings. There is a parking garage directly beside the building that will allow for staff and customer parking spaces. An ADA review has been completed at the site in partnership with the Blue Ridge Independent Living Center (BRILC) to ensure accessibility and found that a few doorknobs will need to be replaced. There is also a concern about the parking for individuals in wheelchairs, so the broker is communicating with VISTAR, who is also a tenant in the building, to see if we can work with them to re-stripe their handicapped accessible parking spots to make them compliant and share those spots for our customers. Casey asked when the lease ends at Thirlane Road, Morgan confirmed that the lease ends 6/30/2024. Abby noted that the new location is directly on the bus route, as there is a bus stop directly across the street from the front door. Michael Gardner noted that he toured the site with staff and noted that he was surprised by how large the space is inside and that it was the superior of the options that were presented. Michael asked if the bus route played into accessibility review done by BRILC, to which Karen responded that all Valley Metro buses are lift equipped and there is also STAR transit available for those who are not able to use Valley Metro. Karen asked Morgan if we have assurances from VISTAR to move forward, Morgan responded that as soon as we have acceptance from VISTAR of our offer we will move forward. Morgan noted that a lease will not be signed until we have a solution in place.

GRWDB Action: Marilyn Herbert Ashton made a motion to give Board staff permission to negotiate and sign a lease for the 707 location once accessibility solutions are in place. Debbie Hamrick seconded. The motion passed by roll call as follows:

Board Members <i>Private Sector</i>	Vote	Board Members <i>Public Sector</i>	Vote
Ruth Caul	Yes	Joseph Brinley	Yes
Casey Nicely	Yes	Chuck Simpson	Yes
Maiya Ashby	Yes	Karen Michalski	Yes
Sonya Charlow	Yes	Abby Hamilton	Yes
Michael Gardner	Yes	Heather Fay	Yes
Carter Hardesty	Yes	Debbie Hamrick	Yes
Tiffany Worstell	Yes	Marilyn Herbert-Ashton	Yes
Jeff Hamley	Yes	Jeremy Holmes	Yes
		John Hull	Yes
		Ken McFadyen	Yes

Covington Center – Appraisals

Casey Nicely shared that the VEC has received appraisals for the Covington, the two appraisals received both were under \$250,000. Staff are now working with the City of Covington to see if they are still interested in purchasing the site to retrofit it to continue operations at the same address. Morgan hopes to have an update by the next Board meeting to share.

Director’s Report

Virginia Works Transition Update

Morgan shared an update that as of 7/1/2024, funding from various agencies at the state is moving over to the new Virginia Department of Workforce Development and Advancement. To do so, the state must de-obligate and re-obligate all funds to the new department, which needs to match up down to the penny. The state, in turn, imposed a cutoff for the Workforce Development Boards for WIOA Title I funding, in that we had to submit a final year end report by June 4, which meant we had to cutoff obligations for participant services as of June 4th as well. We plan to begin obligating funds to participants again as of July 1, but that will be dependent on if the state has completed the transition yet. Staff are preparing to have to float some costs in July while the transition and reimbursement from the state process is finalized. This will impact our direct client service delivery, so the Board must be aware. Bobby has done quite a bit of work to make estimates for the year end final report to be submitted that early.

Secondly, Nicole came to the Board meeting in March and shared an update on statewide performance measures. Morgan reviewed these metrics with the Board and shared that the state has already begun collecting data. In the future, the state plans to have data available on a regional level. Morgan did share data for July 1 – September 30, 2023 for the state as a whole and noted that while the numbers may appear low, the Workforce Development Boards are not given their full funding allocations until this quarter is completed. Ruth asked Morgan about the Cost per Participant measure and what is considered a “participant”, Morgan noted that the State staff have not included total number of individuals served, but rather are taking a dollar figure and only applying it to those who receiving direct funding, and not considering work done with individuals that did not receive direct funding, but rather staff time and effort and other services, which impacts this figure quite significantly.

Grants Update

Morgan shared that staff had been awarded an AmeriCorps Planning Grant as of 7/1/2024 in partnership with ten other Workforce Development Boards located within the Rural Horseshoe of Virginia. The group is contracting with a consultant that will help us to complete the full AmeriCorps grant application next year to bring on a staff at a discounted rate that will help the Boards with outreach into communities in need across the state. The SVREC grant from the Virginia Department of Social Services to serve TANF recipients also has been extended for 7/1/2024 – 6/30/2025. Staff have also submitted grants for a DOL Apprenticeship grant in April, a DOL WORC grant in June, a Refugee Career Pathways grant in June, and are working with Radford University on a DOL Infrastructure grant to submit in July.

Committee Reports

Executive Committee

Casey Nicely noted the Executive Committee did not meet and had no updates to share.

Finance Committee

Karen Michalski noted the Finance Committee did not meet and had no updates to share.

Program Oversight Committee

Abby Hamilton shared that the group had met and discussed the One Stop Operator contract, which expires 6/30/2024. The committee discussed the One Stop Operator performance to date and voted to bring a motion to the Board to extend this contract for the final year of extension per the terms of the contract.

GRWDB Action: The Program Oversight Committee made a motion to extend the One Stop Operator contract with ProjectNow, LLC for a final year, from 7/1/2024 – 6/30/2025. Debbie Hamrick seconded the motion. The motion carried with no objections or abstentions.

Abby shared that the Adult Priority of Service policy had been amended to include low-income guidelines for our region.

GRWDB Action: The Program Oversight Committee made a motion to approve the amended Adult Priority of Service Policy. Jeremy Adkins seconded the motion. The motion carried with no objections or abstentions.

Abby also shared that the Committee had reviewed the customer satisfaction survey results and the One Stop Reports and had no concerns. The Limited English Proficiency Plan was reviewed and determined that no updates were needed at this time. The One Stop Operator had completed ADA reviews of all three of our regional centers and found no items of concern. The Committee reviewed the Programs Report, which was also included in today's Consent agenda as well as the Performance Report for the WIOA Title I programs. Abby noted that the PY2022 Final Performance Report showed that all measures were met, the report was shared in the meeting packet for review by those in attendance.

GRWDB Action: The Program Oversight Committee made a motion to accept the PY2022 Final WIOA Title I Programs Performance Report. Chuck Simpson seconded the motion. The motion carried with no objections or abstentions.

New Business

FY2025 Budget Discussion

Morgan shared that Virginia took an 8% overall decrease in this years WIOA funding and shared the allocations per locality with the group as well as the last 7 years allocations and change overall for those in attendance to see. Morgan also reminded the Board that the state has 3 years to spend these funds, while the local areas only have 2 years. This is why Board staff have started to explore other grants and funding to try to diversify our funding streams. Morgan shared that staff have discussed and are considering implementing a Payment Plan process for paying for tuition costs for our participants. This would mean portions of total tuition costs would be paid out at various points in time, throughout the training duration, dependent on the total duration and cost of the program. Staff have discussed this with the Executive committee members as well as our local training providers and they are all supportive of the concept. This will incentivize our Training Providers and participants to successfully complete their training and earn their credentials, as well as hopefully impact the performance of the training providers overall. Casey applauded Board staff for doing the good work they do with limited funds and restrictions. Jeremy asked if there are any post-COVID dynamics impacting the funding in larger metro areas across the state, resulting in them not feeling quite as much of a funding cut as other areas. Morgan noted that the USDOL uses real time data to determine allocations, while when the state determines allocations for the local areas, they are using 18 – 24-month-old data. Ken asked if there are any changes to the allocation methodology expected. Morgan noted there has not been any changes in the formula in many years. Karen asked if we knew how much carry forward funds the state carries every year, to which Morgan responded that we do not know that, but we can request it, as public record, which Karen asked that Morgan do. Karen also asked if the Board should write a letter to the state to consider making the Boards whole on their funding allocations. Morgan noted that she would be willing to draft such a letter. Michael Gardner asked if we could partner with other rural Workforce Boards in this effort, which Morgan affirmed. Ruth Caul agreed this would be a good idea, as did Jeremy Holmes. Morgan noted that the Board will meet in September and should approve the final budget at that time, but what is presented today was a draft.

GRWDB Action: Joe Brinley made a motion to approve the Draft FY2025 Budget presented. Karen Michalski seconded. The motion carried with no opposition or abstention.

Other Business

Casey Nicely shared that this meeting would be his last official act as Board Chair, as his tenure is ending. The Vice Chair, Michael Gardner, has self-nominated to step in as Board Chair, effective 7/1/2024. Casey noted that Michael has been a great partner and advocate for our work and is very knowledgeable and helpful. Casey asked for any self-nominations or nominations to fill the spot of Board Chair.

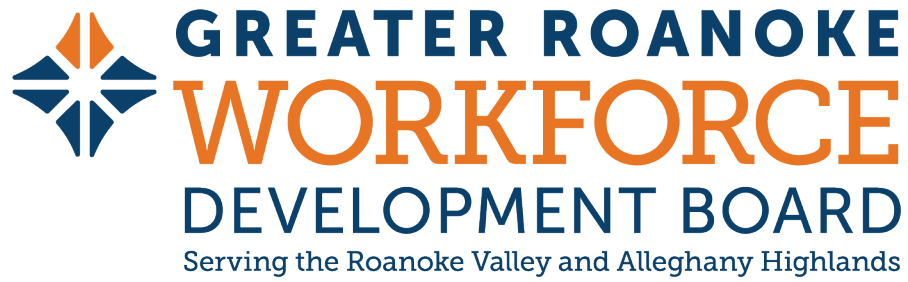
GRWDB Action: Karen Michalski made a motion to accept Michael Gardner as Board Chair effective 7/1/2024. Tiffany Worstell seconded the motion. The motion carried, Michael Gardner abstained.

Casey noted this would leave a vacancy for the position of Vice Chair and asked for any self-nominations or nominations. No nominations were presented during the meeting. As such, a vote will need to occur at the September meeting. Michael Gardner noted on behalf of the Executive Committee and the entire Board, a thanks to Casey for his leadership, setting the standard of excellence and appreciation for his work.

Adjournment

GRWDB Action: Chuck Simpson made a motion to adjourn the meeting. Ruth Caul seconded the motion. The motion carried.

Casey adjourned the meeting at 12:21pm.



Greater Roanoke Workforce Development Board – Bylaws

Local Workforce Development Area 3 (LWDA3)

Effective Date: December 13, 2019

Amended: October 26, 2020

Amended: September 22, 2022

Amended: September 26, 2024

Article I – Name

These bylaws are established by the Greater Roanoke Workforce Development Board (GRWDB) in Local Workforce Development Area 3 (LWDA3).

Article II – Offices

The GRWDB's principal office shall be at 1 S. Jefferson Street, Roanoke, VA 24011 or as subsequently changed by resolution of the GRWDB. The GRWDB may conduct its affairs, carry on its operations, have other offices and exercise its powers within or without the Commonwealth of Virginia, as the GRWDB may, from time to time, determine or the business of the GRWDB may require.

Article III – Mission and Purpose

Section 1 – Mission

The mission of the GRWDB is to serve as a regional talent resource for businesses by providing trained and skilled job seekers that meet current and future demand.

Section 2 – Purpose

The purpose of the GRWDB shall be to plan and coordinate the provision of regional workforce development services for LWDA3 (Counties of Alleghany, Botetourt, Craig, Franklin, Roanoke, and the Cities of Covington, Roanoke, and Salem), within the requirements of the Workforce Innovation and Opportunity Act (WIOA), Public Law 113-128, and other discretionary grants. The GRWDB shall be nonsectarian and non-partisan and the GRWDB or its name shall not be associated with any commercial, sectarian, or partisan interest or concern or any purpose contrary to the objectives of the GRWDB.

Article IV – Board Composition and Members

Section 1 – Composition

The GRWDB membership will be in accordance with Section 107(b) of the WIOA and Virginia Board of Workforce Development Policy 200-02. This composition is detailed in the Chief Local Elected Officials (CLEO)-Board Agreement between the GRWDB and the CLEO Consortium for LWDA3. GRWDB private-sector members must be an owner, chief executive officer, chief operating officer, or other individual with optimum-policy making or hiring authority and provide employment opportunities in in-demand industry sectors or occupations.

Section 2 – Selection

The GRWDB members shall be appointed and/or reappointed by the CLEO Consortium and must live or work in LWDA3. Nominations will be solicited through applicable sources, which include but are not limited to economic development entities, workforce development partner agencies, community non-profits, and the general public. Nominations will be reviewed to ensure that stakeholders and major industry partners are represented among the GRWDB members.

Section 3 – Board Member Terms

Board members may serve for a term of 3 years and may serve an unlimited number of consecutive terms. Terms will be staggered to ensure that only a portion of the membership expires within a given year.

Section 4 – Absence from Meetings

GRWDB members may designate an alternate if the member is not able to attend a regular or special called meeting. The name of the alternate must be provided in writing to the Executive Director at least three (3) days prior to the scheduled GRWDB meeting. Alternate representatives for GRWDB members can vote on behalf of the GRWDB member.

GRWDB staff shall inform the Chair of the GRWDB in any instance when an appointed member is absent from two (2) consecutive, regularly scheduled meetings of the GRWDB. The Chair shall then call the absences to the attention of the GRWDB member in writing. If the GRWDB member is absent from the next regularly scheduled meeting, the GRWDB member may be removed from the GRWDB. The GRWDB Staff will post the vacancy for nominations and inform the CLEO of a needed appointment at the next CLEO Consortium meeting.

Section 5 – Vacancies

If vacancies arise, GRWDB Staff will post vacancy information for nominations and inform the CLEO of a needed appointment at the next CLEO Consortium meeting. Requests for nominations will be solicited through applicable sources, which include but are not limited to, economic development entities, workforce development partner agencies, community non-profits, and the general public.

Section 6 – Resignations

Any GRWDB member, officer, or committee member may resign such office/membership at any time. Such resignation shall be made in writing and take effect from the time of its acceptance by the GRWDB. GRWDB Staff will post vacancy information for nominations and inform the CLEO of a needed appointment at the next CLEO Consortium meeting.

Section 6 - Compensation

No form of compensation shall be paid to any GRWDB member in return for such GRWDB member's participation on the GRWDB or for attendance at any meeting of the GRWDB.

Article V – Officers

Section 1 – Officers

The officers of the GRWDB shall be as follows:

- Chair
- Vice-Chair
- Treasurer (Chair of Finance Committee)

Section 2 – Election & Terms

The GRWDB members shall elect officers for a term of two (2) years, with all officers being members of the GRWDB. All vacancies in any office shall be filled by the GRWDB without due delay at its regular meeting or at a meeting specifically called for that purpose. Terms for officers shall run concurrently with the Program Year (July 1st through June 30th).

Section 3 – Duties of Officers

The Chair of the GRWDB shall preside at all meetings of the GRWDB, is an authorized signer on all GRWDB deposit and/or loan accounts and shall perform such executive and administrative functions as may be prescribed from time to time by the GRWDB or by the Bylaws. The Chair shall be a private

sector GRWDB member. The Vice-Chair shall chair all meetings in the absence of the Chair. The Vice-Chair shall be a private sector GRWDB member.

The Treasurer, or Chair of the Finance Committee, shall be responsible for reviewing the GRWDB's financial records and overseeing the preparation of financial statements and tax returns. The Treasurer is an authorized signer on all GRWDB deposit and/or loan accounts.

Section 4 – Office-Holding Limitations

No GRWDB member shall hold more than one (1) office at a time.

Section 5 – Subordinate Officers

The GRWDB may appoint other officers or agents, each of whom shall hold office for such period, have authority and perform such duties as the GRWDB may determine. The GRWDB may delegate to any officer the power to appoint any such subordinate officers or agents and to prescribe their respective authorities and duties.

Section 6 – Executive Director

The Executive Director shall be the administrator of the GRWDB and, subject to the control of the GRWDB, shall in general supervise and control the business affairs and property of the GRWDB. The Executive Director may sign all certificates, contracts, obligations, and other instruments of the GRWDB and shall do and perform such duties and may exercise such other powers as from time to time may be assigned by these Bylaws or by the GRWDB.

Article VI - Meetings

Section 1 – Regular Meetings

The GRWDB shall meet at least quarterly or more as needed at a place within the region. Regular meeting dates shall be established by the GRWDB at its first meeting of the Fiscal Year/Program Year and notice of the meeting schedule, times, and locations shall be posted by the GRWDB Director for public notice. Meeting notices shall also be posted on the LWDA3's webpage and at the GRWDB offices. All public notices of meetings will be posted at least three (3) business days prior to the date and time of the meeting.

Section 2 – Special Meetings

Special meetings may be called by the Chair with at least three (3) business days notice to each of the representatives, either personally, by mail, e-mail, or facsimile transmission.

Section 3 – Cancelled Meetings

The Chair may cancel any meeting so called if it is determined that the business is not sufficient to warrant a meeting or if it is known that there will not be a quorum attending.

Section 4 – Public Comment

All meetings of the GRWDB and its committees shall be open to the public. The GRWDB shall make available to the public, on a regular basis through its open meetings, information regarding activities of the GRWDB, including information on the Local Plan, information regarding its members and GRWDB appointments, and the minutes of the GRWDB meetings.

Section 5 – Executive Session

Closed executive session may be used according to the provisions of the Virginia Freedom of Information Act (FOIA). Such sessions may be held during or after an open meeting or may be announced for a future time. The purpose for holding a closed executive session must be announced at the open meeting either immediately prior or subsequent to the closed executive session. Official action on any matter discussed at a closed executive session must be taken at an open meeting.

Section 6 – Compliance with Sunshine Laws

The GRWDB shall comply with all applicable aspects of the Sunshine provision with are outlined in the CLEO-Board Agreement.

Section 7 – Member Participation by Electronic Means

Members of the GRWDB, and its committees, may participate in meetings of the GRWDB by electronic means as permitted by local, state & federal polices.

Section 8 – Roberts Rules of Order

The GRWDB shall use the Roberts Rules of Order, Newly Revised during all official meetings. Votes and actions of the GRWDB shall be recorded appropriately.

Section 9 – Record Keeping

The GRWDB Executive Director shall be responsible for the taking, recording, duplicating, distributing, retaining, and disposing of all minutes of the GRWDB under the guidelines of Federal, State, and Local policy. The Executive Director may delegate this function to other staff.

Article VII - Voting Rights

Section 1 – Quorum

The quorum for a meeting of the GRWDB shall consist of a majority of both the private sector and public sector members.

Section 2 – Voting Action

All representatives shall vote on all actions taken by the GRWDB, unless a representative abstains because of a conflict of interest, or for other good cause.

Article VIII- Committees

Section 1 – Executive Committee

The Executive Committee is comprised of the following GRWDB members:

- Chair
- Vice-Chair
- Past Chair
- Treasurer (Chair of Finance Committee)
- Program Oversight Committee Chair
- Special Projects Committee Chair
- At-Large Member (private-sector)

The Executive Committee shall have and exercise the authority of the GRWDB in the management of the GRWDB, except as otherwise provided by law. The designation and appointment of the Executive Committee and delegation thereto of authority shall not operate to relieve the GRWDB, or any individual GRWDB member, of any responsibility imposed on it by law.

The Executive Committee shall be empowered to act on behalf of the full GRWDB on business that cannot be held until the next regularly scheduled meeting as determined by the Chair, with the affirmative vote of at least a majority of its members. The full GRWDB shall be informed of the action taken by the Executive Committee at the next regularly scheduled GRWDB meeting.

The Executive Committee, unless otherwise ordered by the GRWDB, shall meet at least quarterly prior to the regularly scheduled meetings of the GRWDB. Special meetings of the Executive Committee may be called by the Chair. The At-Large Member of the Executive Committee shall have the same term limits as the Executive Committee officers.

Section 2 – Finance Committee

A Finance Committee composed of the Treasurer (Chair) shall be appointed by the GRWDB. It shall be the duty of this committee to prepare a budget for the program year beginning the first day of July, and to submit it to the GRWDB for approval. The Finance Committee may, from time to time, submit amendments to the budget for the current program year, which may be adopted by a majority vote at a duly constituted GRWDB meeting. Committee terms shall be one (1) year with no limits on consecutive terms.

Section 3 – Program Oversight Committee

The Program Oversight Committee shall be appointed by the GRWDB. At least two of the members will be from the private-sector members on the GRWDB. The Committee shall meet at least quarterly, or more as needed, and shall provide information and assist with the operational issues relating to the One-Stop Delivery System. The Committee will provide information, assist with planning, operational, and other issues relating to the delivery of Youth, Adult, and Dislocated Worker services. The Chair of the Committee will be appointed by the GRWDB. Committee terms shall be one (1) year with no limits on consecutive terms.

Section 4 – Special Projects Committee

A Special Projects Committee shall be appointed by the GRWDB. The Committee shall meet at least quarterly, or more as needed, and shall oversee any special projects or discretionary grants obtained and implemented by the GRWDB, as well as oversee business services activities conducted by the GRWDB. The Committee can also suggest additional special projects or initiatives to serve the region, including potential funding sources for suggested projects. The Chair of the Committee will be appointed by the GRWDB and shall be a Board member. Committee terms shall be one (1) year with no limits on consecutive terms.

Section 4 – Other Committees

The GRWDB may at any time appoint standing or ad hoc committees to consist of as many members as seems advisable. The members of such committees shall hold office until the appointment of their successors or the dissolving of the committee. The Chair of any standing or ad hoc committee shall be appointed by the GRWDB.

Section 5 – Committee Quorum

A majority of any committee of the GRWDB shall constitute a quorum for the transaction of business, unless any committee shall by a majority vote of its entire membership decide otherwise.

Section 6 – Committee Vacancies

The GRWDB shall have the power to fill vacancies on the committees.

Article IX - Conflict of Interest

Section 1 – Voting and Conflict of Interest

Section 107(h) of the WIOA and these Bylaws prohibit a member of the GRWDB from voting on a matter under consideration by the GRWDB when:

- The matter concerns the provision of services by the member or any entity that the member represents; or
- The matter would provide direct financial benefit to the member or the immediate family of the member. (For these purposes, immediate family means wife, husband, son, daughter, mother, father, brother, brother-in-law, sister-in-law, son-in-law, daughter-in-law, mother-in-law, father-in-law, aunt, uncle, niece, nephew, grandson, granddaughter, grandparent, stepparent, stepchild, or any person residing in the same household); or
- The matter concerns any other activity determined by the Board to constitute a conflict of interest as specific in the Local Plan.

Section 2 – Appearance of Conflict

Members of the GRWDB are expected to avoid unethical behavior in the course of performing their official duties. The GRWDB not only expects its members to avoid impropriety, but also to avoid the appearance of impropriety whether or not any actually exists. Members must avoid the appearance of: using their position for private gain; giving preferential treatment to any person or entity; losing their independence or impartiality in making decisions; acting in any way that might erode public confidence in the integrity of the GRWDB.

Section 3 – Confidentiality

All information, whether transmitted orally or in writing, that is of such a nature that it is not, at that time, a matter of public record or public knowledge is deemed confidential by the GRWDB. Members shall not disclose confidential information obtained in the course of or by reasons of his/her membership in the GRWDB to any person or entity not directly involved with the business of the GRWDB. No member shall use confidential information obtained in the course of or by reason of his/her membership on the GRWDB in any matter with intent to obtain financial gain for the member, the member's immediate family, or any business with which the member is associated. No member shall disclose confidential information obtained in the course of or by reason of his/her membership on the GRWDB in any manner with the intent to obtain financial gain for any other person.

Article X - Miscellaneous Provisions

Section 1 – Seal

The GRWDB may adopt a seal or logo for identification of the Board.

Section 2 – Program Year

The Program Year for the GRWDB shall be July 1st through June 30th.

Section 3 – Amendments

These Bylaws may be amended by a simple majority vote of the current members of the GRWDB.

GRWDB Chair Signature

GRWDB Chair Printed Name

Date



Title: Electronic Meeting Participation	
Effective Date: 9/26/2024	Revised Date:

Purpose

This issuance provides guidance for member participation by electronic means instead of attending a public meeting in-person and guidance for holding all-virtual public meetings.

References

- Virginia Freedom of Information Act; Virginia Code Section § 2.2-3708.2
- Virginia Freedom of Information Act; Virginia Code Section § 2.2-3708.3.
- Virginia Freedom of Information Act; Virginia Code Section § 2.2-3707.
- Virginia Freedom of Information Act; Virginia Code Section § 2.2-3701.
- VBWD Policy Member Participation by Electronic Means

Policy

State of Emergency

It is the policy of the Greater Roanoke Workforce Development Board (GRWDB) that it may meet by electronic communication without a quorum of the public body physically assembled at one location when the Governor has declared a state of emergency in accordance with §44-146.17, or the locality in which the public body is located has declared a local state of emergency pursuant to Section §44-146.21, provided that:

- (i) The catastrophic nature of the declared emergency makes it impractical or unsafe to assemble a quorum in a single location, and
- (ii) The purpose of the meeting is to provide for the continuity of operations of the public body or the discharge of its lawful purposes, duties, and responsibilities.

The GRWDB meeting in accordance with (Section §2.2- 3708.2) shall provide public notice, provide for public access, provide for public comment, and otherwise comply with the provisions of this chapter. The nature of the emergency, the fact that the meeting was held by electronic means, and the type of electronic communication means by which the meeting was held shall be stated in the minutes.

Remote participation instead of attending an in-person meeting

It is the policy of the GRWDB that members may participate in meetings of the Board by electronic means as permitted by *Virginia Code §2.2-3708.3*. All persons attending remotely shall be afforded the same opportunity to address the public body as persons attending the primary or central location. This policy shall apply to the entire membership and without regard to the identity of the member requesting remote participation or the matters that will be considered or voted on at the meeting. This policy applies to all committees and subcommittees of the GRWDB.

The member requesting remote participation must notify in writing, prior to the meeting, the board's Executive Director and Chair of the need to participate remotely due to one of the following reasons:



- i. The member has a temporary or permanent disability or other medical condition that prevent the member's physical attendance;
- ii. A medical condition of a member of the member's family requires the member to provide care that prevents the member's physical attendance;
- iii. The member's principal residence is more than 60 miles from the meeting location identified in the required notice for such meeting; or
- iv. The member is unable to attend the meeting due to a personal matter and identifies with specificity the nature of the personal matter. No member may use remote participation due to personal matters more than two meetings per calendar year or 25 percent of the meetings held per calendar year rounded up to the next whole number, whichever is greater.

All remote participation requests and the decision and justification to approve or disapprove remote participation, shall be communicated in writing by the board's Executive Director after consultation with the board's Chair and shall be documented in the meeting minutes as described in §2.2-3708.3. Remote location need not be open to the public and may be identified in the minutes by a general description.

All-Virtual Public Meetings

The GRWDB may hold all-virtual public meetings. The decision to hold an all-virtual public meeting shall be made by the board's Executive Committee. The basis for the decision to hold an all-virtual public meeting shall be documented in the Executive Committee's minutes. An all-virtual public meeting must adhere to guidance in §2.2-3708.3 C:

- i. The required meeting notice must identify that the meeting will be all-virtual and includes a statement that the meeting method will not change unless the public body provides a new meeting notice in accordance with the provision of §2.2-3707;
- ii. Public access to the all-virtual public meeting is provided via electronic communication means;
- iii. The electronic communication means used allows the public to hear all members of the public body participating in the all-virtual public meeting and when audio-visual technology is available, to see the members of the public body as well. When audiovisual technology is available, a member of a public body shall, for purposes of a quorum, be considered absent from any portion of the meeting during which visual communication with the member is voluntarily disconnected or otherwise fails or during which audio communication involuntarily fails;
- iv. A phone number or other live contact information is provided to alert the public body if the audio or video transmission of the meeting provided by the public body fails, the public body monitors such designated means of communication during the meeting, and the public body take a recess until public access is restored if the transmission fails for the public;



v. A copy of the proposed agenda and all agenda packets and, unless exempt, all materials furnished to members of a public body for a meeting is made available to the public in electronic format at the same time that such materials are provided to members of the public body;

vi. The public is afforded the opportunity to comment through electronic means, including by way of written comments, at those public meetings which public comment is customarily received;

vii. No more than two members of the public body are together in any one remote location unless that remote location is open to the public to physically access it;

viii. If a closed session is held during an all-virtual public meeting, transmission of the meeting to the public resumes before the public body votes to certify the closed meeting as required by subsection D of §2.2-3712;

ix. The public body does not convene an all-virtual public meeting:

(a) more than two times per calendar year or 50 percent of the meetings held per calendar year rounded up to the next whole number, whichever is greater, or

(b) consecutively with another all-virtual public meeting; and

x. Minutes of all-virtual public meetings held by electronic communication means are taken as required by §2.2-3707 and include the fact that the meeting was held by electronic communication means and the type of electronic communication means by which the meeting was held. If a member's participation from a remote location is disapproved the disapproval shall be recorded in the minutes with specificity.

All meetings, including virtual, will comply with §2.2-3707 to include:

For in-person meetings a quorum is physically assembled at one primary or central meeting location (2.2-3701); for all-virtual meetings members do not need to be assembled at one primary or central location to establish a quorum.

ii. Appropriate notice of the meeting has been provided at least three working days in advance of the date scheduled for the meeting and the notice identifies the meeting as in-person or all-virtual.

A copy of the proposed agenda and agenda packets and, unless exempt, all materials that will be distributed to members of the public body and that have been made available to the staff of the public body in sufficient time for duplication and forwarding to all locations where public access will be provided shall be made available to the public at the time of the meeting.

iii. Minutes of all meetings shall be recorded as required by §2.2-3707. Votes taken during any meeting conducted through electronic communication means shall be recorded by name in roll-call fashion and included in the minutes.



Procedure

This policy must be adopted annually, recorded by a vote. Once adopted, the policy shall be applied strictly and uniformly, without exception, to the entire membership and without regard to the identity of the member requesting remote participation or the matters that will be considered or voted on at the meeting.

	Total Budget	Admin	Adult	DWP	Youth	INSPIRE	Star City Works	United Way - OnRamp	JobsPlus	YouthBuild	GRWDB Funds	Career Quest	DSS TANF	Transportation to Learn	Youth Outreach & Marketing	WBL - Apprenticeship	Technical Training	GO VA Talent Strategy	Americorp	Roanoke Center Rent	Roanoke Center Cost Allocation
Payroll & Benefits																					
Wages	\$900,490.96	\$ 50,834.45	\$ 108,654.80	\$ 109,112.62	\$ 187,480.89	\$ 14,024.80	\$ 226,613.84	\$ 19,301.85	\$ 21,091.35	\$ 4,143.83	\$ -	\$ -	\$ 154,430.34	\$ 2,232.61	\$ -	\$ -	\$ 2,569.57	\$ -	\$ -	\$ -	\$ -
Benefits	\$306,328.06	\$ 14,521.10	\$ 37,835.09	\$ 37,758.48	\$ 67,217.80	\$ 5,572.46	\$ 72,500.44	\$ 6,613.38	\$ 8,814.47	\$ 1,844.91	\$ -	\$ -	\$ 52,384.85	\$ 557.16	\$ -	\$ -	\$ 707.91	\$ -	\$ -	\$ -	\$ -
Contract Services																					
Accounting & Audit Fees	\$ 18,400.00	\$ 9,429.26	\$ -	\$ -	\$ -	\$ 351.39	\$ 3,919.06	\$ 389.05	\$ 608.45	\$ 122.49	\$ -	\$ -	\$ 3,522.70	\$ 24.13	\$ -	\$ -	\$ 33.46	\$ -	\$ -	\$ -	\$ -
Legal Fees	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Consultant Services	\$128,094.87	\$ 4,867.15	\$ 9,173.18	\$ 7,927.18	\$ 10,492.90	\$ 936.99	\$ 15,495.85	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,818.67	\$ 159.98	\$ -	\$ -	\$ 159.98	\$ -	\$ 75,000.00	\$ -	\$ -
Other Contract Services	\$ 3,240.00	\$ 5.26	\$ 566.59	\$ 549.64	\$ 1,182.12	\$ 174.21	\$ 395.19	\$ -	\$ -	\$ 60.73	\$ -	\$ -	\$ 301.65	\$ -	\$ -	\$ -	\$ 4.62	\$ -	\$ -	\$ -	\$ -
Facilities & Equipment																					
Rent & Leases	\$ 66,514.61	\$ 1,262.84	\$ 10,675.89	\$ 10,428.66	\$ 21,521.49	\$ 2,925.78	\$ 10,090.70	\$ -	\$ 480.00	\$ 1,019.91	\$ -	\$ -	\$ 7,954.50	\$ 38.61	\$ -	\$ -	\$ 116.24	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone Services	\$ 10,200.00	\$ 488.53	\$ 1,293.48	\$ 1,290.04	\$ 2,269.24	\$ 193.57	\$ 2,177.44	\$ 191.83	\$ 300.00	\$ 67.48	\$ -	\$ -	\$ 1,891.53	\$ 15.87	\$ -	\$ -	\$ 21.00	\$ -	\$ -	\$ -	\$ -
Internet Services	\$ 6,420.00	\$ 860.07	\$ 574.25	\$ 598.81	\$ 936.99	\$ 29.03	\$ 2,039.02	\$ -	\$ 90.00	\$ 10.12	\$ -	\$ -	\$ 1,324.46	\$ 28.24	\$ -	\$ -	\$ 29.01	\$ -	\$ -	\$ -	\$ -
Equipment Rental, Leases & Maintenance	\$ 1,500.00	\$ 241.35	\$ 130.77	\$ 138.46	\$ 203.85	\$ -	\$ 530.77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 238.94	\$ 7.93	\$ -	\$ -	\$ 7.93	\$ -	\$ -	\$ -	\$ -
Furniture & Fixtures	\$ 16,000.00	\$ 177.12	\$ 2,460.91	\$ 2,413.72	\$ 4,830.09	\$ 537.68	\$ 2,679.33	\$ 1,598.56	\$ -	\$ 187.43	\$ -	\$ -	\$ 1,090.31	\$ 5.29	\$ -	\$ -	\$ 19.56	\$ -	\$ -	\$ -	\$ -
Operational Expenses																					
Insurance	\$ 5,400.00	\$ 5,400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business Licenses & Fees	\$ 500.00	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Marketing & Outreach	\$ 20,000.00	\$ 32.45	\$ 3,497.45	\$ 3,392.83	\$ 7,297.04	\$ 1,075.37	\$ 2,439.43	\$ -	\$ -	\$ 374.87	\$ -	\$ -	\$ 1,862.03	\$ -	\$ -	\$ -	\$ 28.53	\$ -	\$ -	\$ -	\$ -
Books, Subscriptions & Reference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage & Mailing Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Printing & Copying	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ 9,350.00	\$ 447.82	\$ 1,185.69	\$ 1,182.53	\$ 2,080.13	\$ 177.44	\$ 1,995.99	\$ 175.84	\$ 275.00	\$ 61.85	\$ -	\$ -	\$ 1,733.91	\$ 14.54	\$ -	\$ -	\$ 19.25	\$ -	\$ -	\$ -	\$ -
IT Hardware	\$ 29,000.00	\$ 2,025.82	\$ 3,319.85	\$ 3,336.87	\$ 5,883.83	\$ 483.91	\$ 6,881.10	\$ 479.57	\$ 750.00	\$ 168.69	\$ -	\$ -	\$ 5,525.31	\$ 66.11	\$ -	\$ -	\$ 78.95	\$ -	\$ -	\$ -	\$ -
IT Software	\$134,397.00	\$ 4,971.93	\$ 11,393.63	\$ 11,287.94	\$ 56,373.47	\$ 2,688.41	\$ 36,854.45	\$ -	\$ -	\$ 937.17	\$ -	\$ -	\$ 9,497.15	\$ 160.75	\$ -	\$ -	\$ 232.09	\$ -	\$ -	\$ -	\$ -
Membership Dues	\$ 4,755.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Newspaper Advertisements	\$ 500.00	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recruitment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel & Training																					
Mileage & Travel Expenses	\$ 12,500.00	\$ 809.35	\$ 1,591.53	\$ 1,601.47	\$ 2,647.84	\$ 161.30	\$ 3,030.88	\$ 319.71	\$ 250.00	\$ 56.23	\$ -	\$ -	\$ 1,974.52	\$ 26.44	\$ -	\$ -	\$ 30.72	\$ -	\$ -	\$ -	\$ -
Conference Fees & Expenses	\$ 56,500.00	\$ 3,478.77	\$ 7,023.31	\$ 7,070.79	\$ 11,658.19	\$ 645.22	\$ 13,693.75	\$ 2,557.69	\$ 1,166.67	\$ 224.92	\$ -	\$ -	\$ 8,736.17	\$ 113.70	\$ -	\$ -	\$ 130.82	\$ -	\$ -	\$ -	\$ -
Adult & Dislocated Worker Services																					
Occupational Skills Training	\$184,007.77	\$ -	\$ 150,000.00	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,007.77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
On-the-Job Training (OJT)	\$ 75,000.00	\$ -	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Work Experience	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customized Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contract Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transitional Jobs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Registered Apprenticeship	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Incumbent Worker Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pre-Vocational Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supportive Services	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certification & Credentialing Tests	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Adult & DLW Services	\$ 55,000.00	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -
Youth Services																					
Tutoring, Study Skills, Dropout Prevention	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Alternative Secondary School Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Paid and Unpaid Work Experience	\$110,000.00	\$ -	\$ -	\$ -	\$ 110,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Occupational Skills Training (ITA)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Education Offered With Workforce Prep	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Leadership Development	\$ 5,000.00	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supportive Services	\$ 50,000.00	\$ -	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adult Mentoring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Follow-up Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Comprehensive Guidance and Counseling	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Financial Literacy Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Entrepreneurial Skills Training	\$ 5,000.00	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Career Awareness & Career Counseling	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Preparation/Transition to Post-Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Youth Services	\$ 15,000.00	\$ -	\$ -	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Workforce Services																					
Career Pathways Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Career Exploration Events	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business Visits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hiring and Other Employer Events	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
K-12 Staff and Employer Events	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training Stipend Support	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sector Strategy Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FY2025 GRWDB Total Costs	\$ 2,274,098.27	\$ 110,608.27	\$ 444,376.41	\$ 218,090.05	\$ 567,075.88	\$ 59,040.58	\$ 401,337.23	\$ 31,627.48	\$ 33,825.93	\$ 9,280.64	\$ -	\$ -	\$ 291,194.80	\$ 3,451.36	\$ -	\$ -	\$ 29,189.65	\$ -	\$ 75,000.00	\$ -	\$ -
FY2024 Carryforward	\$ 2,902,956.00	\$ 67,295.00	\$ 116,295.00	\$ 203,007.00	\$ 364,781.00	\$ 75,532.00	\$ 1,544,754.00	\$ -	\$ 95,304.00	\$ 114,921.00	\$ 194,305.00	\$ 31,984.00	\$ -	\$ 17,779.00	\$ 4,481.00	\$ 123,142.00	\$ 83,514.00	\$ 94,778.00	\$ -	\$ -	\$ -
FY2025 Appropriations	\$ 1,627,678.20	\$ 102,487.50	\$ 327,847.50	\$ 267,123.60	\$ 327,416.40	\$ -	\$ -	\$ 32,000.00	\$ -	\$ -	\$ -	\$ -	\$ 570,803.20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00	\$ -
Anticipated Transfer	\$ -	\$ -	\$ 160,000.00	\$ (160,000.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funds Available	\$ 4,530,634.20	\$ 169,76																			

Greater Roanoke Workforce Development Board

Balance Sheet As of August 31, 2024

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
11200 ANB Operating	118,128.86
11202 Premier Money Market	1,519,878.72
Total Bank Accounts	\$1,638,007.58
Accounts Receivable	
11400 Grants Receivable	152,680.42
Total Accounts Receivable	\$152,680.42
Total Current Assets	\$1,790,688.00
Other Assets	
18705 Prepaid Expense	20,245.47
18710 Right to use assets	0.00
18715 Accumulated amortization Right	0.00
18720 Security Deposit	8,919.92
Total Other Assets	\$29,165.39
TOTAL ASSETS	\$1,819,853.39
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20300 Accounts Payable	0.00
Total Accounts Payable	\$0.00
Other Current Liabilities	
20126 Refundable Advance	1,517,221.41
20400 Accrued Liabilities	0.00
24000 Payroll Liabilities	
24010 Retirement Payable	0.00
24040 Payroll Taxes Payable	0.00
Total 24000 Payroll Liabilities	0.00
Total Other Current Liabilities	\$1,517,221.41
Total Current Liabilities	\$1,517,221.41
Long-Term Liabilities	
25010 Accrued Leave	73,447.08
26000 Operating Lease Liabilities	0.00
Total Long-Term Liabilities	\$73,447.08
Total Liabilities	\$1,590,668.49
Equity	
31200 Board Designated Rent Reserves	40,943.00
32000 Unrestricted Net Assets	189,269.17
Net Income	-1,027.27
Total Equity	\$229,184.90

	TOTAL
TOTAL LIABILITIES AND EQUITY	\$1,819,853.39

Greater Roanoke Workforce Development Board

Grant Summary

As of 8/31/24

Program	Grant #	Contract Duration	Expense					Revenue	Grant Balance	Notes
			Budget	YTD	Grant Total	Un/(Over)	% of Budget			
ARC Inspire	IS-20253-2021	4/1/21 - 3/31/25	300,000	8,253	233,374.63	66,625	77.79%	233,375	-	
Housing Authority Grant - Jobs Plus		1/1/22 - 6/30/25	175,000	5,548	85,176	89,824	48.67%	85,176	-	
Star City Works		7/1/22 - 12/1/24	3,000,000	74,004	1,531,586.05	1,468,414	51.05%	1,531,586	-	
Youth Build - 1.0		7/1/23 - 9/30/24	45,000	2,009	19,373	25,627	43.05%	19,373	-	
Youth Build - 2.0		10/1/23 - 12/31/24	90,000	2,009	3,571	86,429	3.97%	3,571	-	
Roanoke Center		9/1/24 - 6/30/25	215,979	32,695	32,695	183,284	15.14%	32,695	-	
United Way – OnRamp		7/1/24 - 6/30/25	34,671	3,495	3,495	31,176	10.08%	3,495	-	
DSS TANF Grant	BEN-24-002-06	7/1/24 - 6/30/25	570,803	38,606	38,606	532,197	6.76%	38,606	-	
PY2023 WIOA Title I Admin	23A55AW000023	7/1/23 - 6/30/25	111,884	15,548	60,661	51,222	54.22%	60,661	-	
PY2023 WIOA Title I Adult	23A55AW000023	7/1/23 - 6/30/25	356,498	37,071	257,149	99,349	72.13%	257,149	-	
PY2023 WIOA Title I Dislocated Worker	23A55AW000023	7/1/23 - 6/30/25	281,872	23,836	110,793	171,078	39.31%	110,793	-	
PY2023 WIOA Title I IS Youth	23A55AW000023	7/1/23 - 6/30/25	92,146	3,551	3,755	88,391	4.07%	3,755	-	
PY2023 WIOA Title I OS Youth	23A55AW000023	7/1/23 - 6/30/25	276,437	30,871	46,974	229,463	16.99%	46,974	-	
PY2024 WIOA Title I Admin	24A55AT000085-01-00	7/1/24 - 6/30/26	49,939		-	49,939	0.00%		-	
PY2024 WIOA Title I Adult	24A55AT000085-01-00	7/1/24 - 6/30/26	64,452		-	64,452	0.00%		-	
PY2024 WIOA Title I Dislocated Worker	24A55AT000085-01-00	7/1/24 - 6/30/26	57,583		-	57,583	0.00%		-	
PY2024 WIOA Title I IS Youth	24A55AY000108	7/1/24 - 6/30/26	81,854		-	81,854	0.00%		-	
PY2024 WIOA Title I OS Youth	24A55AY000108	7/1/24 - 6/30/26	245,562		-	245,562	0.00%		-	
Technical Training Grant	TDS-22-03-01	7/1/23 - 9/30/24	136,950	980	52,397.07	84,553	38.26%	52,397.07	-	
Transportation to Learn Grant	TTL-22-03-01	7/1/23 - 9/30/24	25,000	728	7,647	17,353	30.59%	7,647	-	
Youth Outreach & Marketing Grant	YOMD-22-03-01	7/1/23 - 9/30/24	25,000		20,467	4,532.73	81.87%	20,467	-	
Go Virginia	22-GOVA-028	7/1/22 - 12/31/24	292,510		221,196	71,314.01	75.62%	221,196	-	
GRWDB Discretionary Funds		Perpetual		20,225	50,526			255,146	204,621	
Career Quest		Perpetual		3,833	122,688			173,669	50,981	
TOTAL			6,529,140	303,264	2,902,130	3,800,224		3,157,732	255,602	

Greater Roanoke Workforce Development Board

Budget vs Actual - Agencywide

July - August, 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
40000 Revenue	311,133.32	2,699,120.61	-2,387,987.29	11.53 %
Total Income	\$311,133.32	\$2,699,120.61	\$ -2,387,987.29	11.53 %
GROSS PROFIT	\$311,133.32	\$2,699,120.61	\$ -2,387,987.29	11.53 %
Expenses				
60000 Personnel Expense	167,917.89	1,284,552.07	-1,116,634.18	13.07 %
62100 Contract Services	23,295.46	408,911.96	-385,616.50	5.70 %
62800 Facilities and Equipment	51,095.34	32,560.00	18,535.34	156.93 %
65000 Operations	41,779.70	215,156.06	-173,376.36	19.42 %
67000 Travel and Training	4,298.58	83,500.02	-79,201.44	5.15 %
68000 Adult & Dislocated Worker	15,153.91	402,528.00	-387,374.09	3.76 %
69000 Youth Services	4,787.02	230,000.00	-225,212.98	2.08 %
69800 Other Workforce Services	3,832.69		3,832.69	
Total Expenses	\$312,160.59	\$2,657,208.11	\$ -2,345,047.52	11.75 %
NET OPERATING INCOME	\$ -1,027.27	\$41,912.50	\$ -42,939.77	-2.45 %
NET INCOME	\$ -1,027.27	\$41,912.50	\$ -42,939.77	-2.45 %

Greater Roanoke Workforce Development Board

A/P Aging Detail

As of August 31, 2024

DATE	TRANSACTION TYPE	NUM	VENDOR	DUE DATE	PAST DUE	AMOUNT	OPEN BALANCE
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Greater Roanoke Workforce Development Board

A/R Aging Summary

As of August 31, 2024

	CURRENT	1 - 30	31 - 60	61 - 90	91 AND OVER	TOTAL
Appalachain Regional Commission						\$0.00
ARC Inspire	8,253.29			15,451.64		\$23,704.93
Total Appalachain Regional Commission	8,253.29			15,451.64		\$23,704.93
Career Quest						\$0.00
Branch Group	2,000.00					\$2,000.00
Maag Gala, Inc.	3,500.00					\$3,500.00
Smurfit Westrock	1,959.71					\$1,959.71
Town of Vinton	3,500.00					\$3,500.00
Total Career Quest	10,959.71					\$10,959.71
City of Roanoke						\$0.00
Housing Authority Grant - Jobs Plus	2,629.33					\$2,629.33
Total City of Roanoke	2,629.33					\$2,629.33
Goodwill Industries of the Valleys						\$0.00
Youth Build	2,500.81					\$2,500.81
Total Goodwill Industries of the Valleys	2,500.81					\$2,500.81
GRWDB Discretionary Funds						\$0.00
Misc Customer	27,216.12				0.00	\$27,216.12
Total GRWDB Discretionary Funds	27,216.12				0.00	\$27,216.12
Roanoke Center Rent/Shared Costs						\$0.00
Blue Ridge Job Corps - Shared Costs				46.64		\$46.64
Goodwill Ind - Shared Costs		-86.07				\$ -86.07
Roanoke City DSS - Shared Costs				359.52		\$359.52
VEC - Shared Costs	5,635.30					\$5,635.30
VWCC - Shared Costs					0.00	\$0.00
Total Roanoke Center Rent/Shared Costs	5,635.30	-86.07		406.16	0.00	\$5,955.39
Total Action for Progress						\$0.00
United Way OnRamp	2,117.24		1,377.91			\$3,495.15
Total Total Action for Progress	2,117.24		1,377.91			\$3,495.15
VA Department of Social Services						\$0.00
DSS TANF Grant	17,359.58		21,246.70			\$38,606.28
Total VA Department of Social Services	17,359.58		21,246.70			\$38,606.28
Virginia Works						\$0.00
Technical Training Grant		621.24		242.43		\$863.67
Transportation to Learn Grant		194.97		93.55		\$288.52
WIOA Title I Admin						\$0.00
PY2023 WIOA Title I Admin	36,460.51					\$36,460.51
Total WIOA Title I Admin	36,460.51					\$36,460.51
Total Virginia Works	36,460.51	816.21		335.98		\$37,612.70
TOTAL	\$113,131.89	\$730.14	\$22,624.61	\$16,193.78	\$0.00	\$152,680.42

Greater Roanoke Workforce Development Board

American Jobs Center

July - August, 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
40000 Revenue	41,614.64		41,614.64	
Total Income	\$41,614.64	\$0.00	\$41,614.64	0.00%
GROSS PROFIT	\$41,614.64	\$0.00	\$41,614.64	0.00%
Expenses				
62800 Facilities and Equipment	38,345.01		38,345.01	
65000 Operations	3,269.63		3,269.63	
Total Expenses	\$41,614.64	\$0.00	\$41,614.64	0.00%
NET OPERATING INCOME	\$0.00	\$0.00	\$0.00	0.00%
NET INCOME	\$0.00	\$0.00	\$0.00	0.00%

Greater Roanoke Workforce Development Board

ARC Inspire

July - August, 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
40000 Revenue	8,253.29	72,922.80	-64,669.51	11.32 %
Total Income	\$8,253.29	\$72,922.80	\$ -64,669.51	11.32 %
GROSS PROFIT	\$8,253.29	\$72,922.80	\$ -64,669.51	11.32 %
Expenses				
60000 Personnel Expense	5,029.40	30,690.36	-25,660.96	16.39 %
62100 Contract Services		377.76	-377.76	
62800 Facilities and Equipment	492.73	967.06	-474.33	50.95 %
65000 Operations	66.42	8,872.89	-8,806.47	0.75 %
67000 Travel and Training	164.74	2,014.73	-1,849.99	8.18 %
68000 Adult & Dislocated Worker	2,500.00	30,000.00	-27,500.00	8.33 %
Total Expenses	\$8,253.29	\$72,922.80	\$ -64,669.51	11.32 %
NET OPERATING INCOME	\$0.00	\$0.00	\$0.00	0.00%
NET INCOME	\$0.00	\$0.00	\$0.00	0.00%

Greater Roanoke Workforce Development Board

Career Quest

July - August, 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
40000 Revenue	23,000.00		23,000.00	
Total Income	\$23,000.00	\$0.00	\$23,000.00	0.00%
GROSS PROFIT	\$23,000.00	\$0.00	\$23,000.00	0.00%
Expenses				
62100 Contract Services	80.58		80.58	
69800 Other Workforce Services	3,832.69		3,832.69	
Total Expenses	\$3,913.27	\$0.00	\$3,913.27	0.00%
NET OPERATING INCOME	\$19,086.73	\$0.00	\$19,086.73	0.00%
NET INCOME	\$19,086.73	\$0.00	\$19,086.73	0.00%

Greater Roanoke Workforce Development Board

DSS TANF

July - August, 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
40000 Revenue	38,606.28	570,803.20	-532,196.92	6.76 %
Total Income	\$38,606.28	\$570,803.20	\$ -532,196.92	6.76 %
GROSS PROFIT	\$38,606.28	\$570,803.20	\$ -532,196.92	6.76 %
Expenses				
60000 Personnel Expense	25,337.89	207,045.99	-181,708.10	12.24 %
62100 Contract Services	41.68	268,659.24	-268,617.56	0.02 %
62800 Facilities and Equipment	522.28	3,121.48	-2,599.20	16.73 %
65000 Operations	10,400.81	8,357.46	2,043.35	124.45 %
67000 Travel and Training	553.62	9,178.53	-8,624.91	6.03 %
68000 Adult & Dislocated Worker	1,750.00	32,528.00	-30,778.00	5.38 %
Total Expenses	\$38,606.28	\$528,890.70	\$ -490,284.42	7.30 %
NET OPERATING INCOME	\$0.00	\$41,912.50	\$ -41,912.50	0.00 %
NET INCOME	\$0.00	\$41,912.50	\$ -41,912.50	0.00 %

Greater Roanoke Workforce Development Board

Go Virginia

July - August, 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
40000 Revenue	-103.87	94,611.14	-94,715.01	-0.11 %
Total Income	\$ -103.87	\$94,611.14	\$ -94,715.01	-0.11 %
GROSS PROFIT	\$ -103.87	\$94,611.14	\$ -94,715.01	-0.11 %
Expenses				
60000 Personnel Expense	-103.87		-103.87	
62100 Contract Services		94,611.14	-94,611.14	
Total Expenses	\$ -103.87	\$94,611.14	\$ -94,715.01	-0.11 %
NET OPERATING INCOME	\$0.00	\$0.00	\$0.00	0.00%
NET INCOME	\$0.00	\$0.00	\$0.00	0.00%

Greater Roanoke Workforce Development Board

GRWDB Discretionary

July - August, 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
40000 Revenue	111.00		111.00	
Total Income	\$111.00	\$0.00	\$111.00	0.00%
GROSS PROFIT	\$111.00	\$0.00	\$111.00	0.00%
Expenses				
62100 Contract Services	20,225.00		20,225.00	
62800 Facilities and Equipment	0.00		0.00	
65000 Operations	0.00		0.00	
67000 Travel and Training	0.00		0.00	
Total Expenses	\$20,225.00	\$0.00	\$20,225.00	0.00%
NET OPERATING INCOME	\$ -20,114.00	\$0.00	\$ -20,114.00	0.00%
NET INCOME	\$ -20,114.00	\$0.00	\$ -20,114.00	0.00%

Greater Roanoke Workforce Development Board

Jobs Plus

July - August, 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
40000 Revenue	5,547.70	20,273.20	-14,725.50	27.36 %
Total Income	\$5,547.70	\$20,273.20	\$ -14,725.50	27.36 %
GROSS PROFIT	\$5,547.70	\$20,273.20	\$ -14,725.50	27.36 %
Expenses				
60000 Personnel Expense	5,547.70	20,273.20	-14,725.50	27.36 %
Total Expenses	\$5,547.70	\$20,273.20	\$ -14,725.50	27.36 %
NET OPERATING INCOME	\$0.00	\$0.00	\$0.00	0.00%
NET INCOME	\$0.00	\$0.00	\$0.00	0.00%

Greater Roanoke Workforce Development Board

On-Ramp

July - August, 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
40000 Revenue	3,495.15	35,669.12	-32,173.97	9.80 %
Total Income	\$3,495.15	\$35,669.12	\$ -32,173.97	9.80 %
GROSS PROFIT	\$3,495.15	\$35,669.12	\$ -32,173.97	9.80 %
Expenses				
60000 Personnel Expense	3,235.41	24,489.44	-21,254.03	13.21 %
62100 Contract Services		542.39	-542.39	
62800 Facilities and Equipment	252.27	1,532.45	-1,280.18	16.46 %
65000 Operations		6,346.43	-6,346.43	
67000 Travel and Training	7.47	2,758.41	-2,750.94	0.27 %
Total Expenses	\$3,495.15	\$35,669.12	\$ -32,173.97	9.80 %
NET OPERATING INCOME	\$0.00	\$0.00	\$0.00	0.00%
NET INCOME	\$0.00	\$0.00	\$0.00	0.00%

Greater Roanoke Workforce Development Board

Star City Works

July - August, 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
40000 Revenue	74,004.37	486,147.81	-412,143.44	15.22 %
Total Income	\$74,004.37	\$486,147.81	\$ -412,143.44	15.22 %
GROSS PROFIT	\$74,004.37	\$486,147.81	\$ -412,143.44	15.22 %
Expenses				
60000 Personnel Expense	50,465.04	395,257.14	-344,792.10	12.77 %
62100 Contract Services	1,444.50	13,774.15	-12,329.65	10.49 %
62800 Facilities and Equipment	4,082.75	9,534.75	-5,452.00	42.82 %
65000 Operations	16,603.84	40,867.82	-24,263.98	40.63 %
67000 Travel and Training	1,408.24	26,713.95	-25,305.71	5.27 %
Total Expenses	\$74,004.37	\$486,147.81	\$ -412,143.44	15.22 %
NET OPERATING INCOME	\$0.00	\$0.00	\$0.00	0.00%
NET INCOME	\$0.00	\$0.00	\$0.00	0.00%

Greater Roanoke Workforce Development Board

WIOA Title 1 Workforce

July - August, 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
40000 Revenue	112,586.43	1,378,232.48	-1,265,646.05	8.17 %
Total Income	\$112,586.43	\$1,378,232.48	\$ -1,265,646.05	8.17 %
GROSS PROFIT	\$112,586.43	\$1,378,232.48	\$ -1,265,646.05	8.17 %
Expenses				
60000 Personnel Expense	74,724.26	577,057.80	-502,333.54	12.95 %
62100 Contract Services	1,503.70	30,525.40	-29,021.70	4.93 %
62800 Facilities and Equipment	7,140.32	16,324.26	-9,183.94	43.74 %
65000 Operations	11,362.71	143,740.62	-132,377.91	7.91 %
67000 Travel and Training	2,164.51	40,584.40	-38,419.89	5.33 %
68000 Adult & Dislocated Worker	10,903.91	340,000.00	-329,096.09	3.21 %
69000 Youth Services	4,787.02	230,000.00	-225,212.98	2.08 %
Total Expenses	\$112,586.43	\$1,378,232.48	\$ -1,265,646.05	8.17 %
NET OPERATING INCOME	\$0.00	\$0.00	\$0.00	0.00%
NET INCOME	\$0.00	\$0.00	\$0.00	0.00%

Greater Roanoke Workforce Development Board

Youth Build

July - August, 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
40000 Revenue	4,018.33	40,460.86	-36,442.53	9.93 %
Total Income	\$4,018.33	\$40,460.86	\$ -36,442.53	9.93 %
GROSS PROFIT	\$4,018.33	\$40,460.86	\$ -36,442.53	9.93 %
Expenses				
60000 Personnel Expense	3,682.06	29,738.14	-26,056.08	12.38 %
62100 Contract Services		421.88	-421.88	
62800 Facilities and Equipment	259.98	1,080.00	-820.02	24.07 %
65000 Operations	76.29	6,970.84	-6,894.55	1.09 %
67000 Travel and Training		2,250.00	-2,250.00	
Total Expenses	\$4,018.33	\$40,460.86	\$ -36,442.53	9.93 %
NET OPERATING INCOME	\$0.00	\$0.00	\$0.00	0.00%
NET INCOME	\$0.00	\$0.00	\$0.00	0.00%

GREATER ROANOKE WORKFORCE DEVELOPMENT BOARD

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2024

GREATER ROANOKE WORKFORCE DEVELOPMENT BOARD
FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2024

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Independent Auditors' Report

**To the Members of the Board of Directors
Greater Roanoke Workforce Development Board
Roanoke, Virginia**

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the Greater Roanoke Workforce Development Board (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Greater Roanoke Workforce Development Board as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Greater Roanoke Workforce Development Board and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Greater Roanoke Workforce Development Board's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Greater Roanoke Workforce Development Board's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Greater Roanoke Workforce Development Board's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 28, 2024, on our consideration of the Greater Roanoke Workforce Development Board's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Greater Roanoke Workforce Development Board's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Greater Roanoke Workforce Development Board's internal control over financial reporting and compliance.

Robinson, Farmer, Cox Associates

Blacksburg, Virginia
August 28, 2024

Greater Roanoke Workforce Development Board
Statement of Financial Position
At June 30, 2024

Assets

Current Assets:

Cash and cash equivalents	\$ 1,871,536
Accounts receivable	22,421
Grants receivable	<u>202,699</u>

Total Current Assets \$ 2,096,656

Total Assets \$ 2,096,656

Liabilities

Current Liabilities:

Accounts payable	\$ 185,760
Payroll liabilities	21,068
Refundable advance	1,586,728
Compensated absences	<u>73,170</u>

Total Current Liabilities \$ 1,866,726

Total Liabilities \$ 1,866,726

Net Assets

Net assets without donor restrictions:

Board designated rent reserves	\$ 17,840
Undesignated	<u>212,090</u>

Total Net Assets \$ 229,930

The accompanying notes to the financial statements are an integral part of this statement.

Greater Roanoke Workforce Development Board
Statement of Activities
For the Year Ended June 30, 2024

	Without Donor Restrictions
Support and Revenue	
Support:	
Federal grants	\$ 2,463,636
State grants	111,745
Miscellaneous	28,681
Donations and contributions	46,746
Partner grants	90,608
	<hr/>
<i>Total Support</i>	\$ 2,741,416
	<hr/>
Revenue:	
Rental revenue (including reimbursed costs)	\$ 168,297
Interest income	24,306
	<hr/>
<i>Total Revenue</i>	\$ 192,603
	<hr/>
Total Support and Revenue	\$ 2,934,019
	<hr/>
Expenses	
Program Services:	
Workforce investment program	\$ 2,819,086
Supporting Services:	
Management and general	104,754
	<hr/>
Total Expenses	\$ 2,923,840
	<hr/>
Change in Net Assets	\$ 10,179
Net Assets, July 1, 2023	219,751
	<hr/>
Net Assets, June 30, 2024	\$ 229,930
	<hr/> <hr/>

The accompanying notes to the financial statements are an integral part of this statement.

Greater Roanoke Workforce Development Board
Statement of Functional Expenses
For the Year Ended June 30, 2024

	<u>Program Services</u>		<u>Supporting Services</u>	
	Workforce Investment Program		Management and General	Total
Payroll	\$	1,226,676	\$ 70,996	\$ 1,297,672
Program services		1,076,976	-	1,076,976
Insurance		1,650	2,448	4,098
Facilities and equipment		310,145	5,004	315,149
Operations		104,045	3,336	107,381
Miscellaneous		2,693	3,528	6,221
Travel and meetings		8,710	4,242	12,952
Legal and accounting		12,987	12,422	25,409
Information technology		33,258	2,647	35,905
Outreach		41,946	131	42,077
Total	\$	<u>2,819,086</u>	\$ <u>104,754</u>	\$ <u>2,923,840</u>

Greater Roanoke Workforce Development Board
Statement of Cash Flows
For the Year Ended June 30, 2024

Cash Flows from Operating Activities:

Changes in net assets	\$ 10,179
Adjustments to reconcile change in net assets to net cash provided by (used for) operating activities:	
(Increase) decrease in receivables	(37,806)
(Increase) decrease in right to use assets	1,040,888
(Increase) decrease in prepaid expenses	1,697
(Increase) decrease in customer deposit	1,748
Increase (decrease) in accounts payable	124,650
Increase (decrease) in payroll liabilities	(4,130)
Increase (decrease) in refundable advance	(819,650)
(Increase) decrease in compensated absences	8,651
Increase (decrease) in operating lease liabilities	<u>(1,042,995)</u>
Net cash provided by (used for) operating activities	\$ <u>(716,768)</u>
Net increase (decrease) in cash and cash equivalents	\$ (716,768)
Cash and cash equivalents July 1, 2023	<u>2,588,304</u>
Cash and cash equivalents June 30, 2024	<u><u>\$ 1,871,536</u></u>

The accompanying notes to the financial statements are an integral part of this statement.

Greater Roanoke Workforce Development Board
Notes to the Financial Statements
June 30, 2024

Note 1 - Summary of Significant Accounting Policies:

A. Nature of Activities:

The Greater Roanoke Workforce Development Board, Inc. is a nonprofit Virginia corporation organized to provide workforce training for the public through grants and to administer Workforce Investment and Opportunity Act Funds. Through the process of administering Workforce Investment and Opportunity Act Funds, the Greater Roanoke Workforce Development Board is able to cover the majority of corporate general and administrative costs under the Workforce Investment and Opportunity Act grant as related to the overall workforce development initiatives undertaken by the board. Grant program costs are covered by each grant individually.

B. Basis of Accounting:

The Organization's financial statements are prepared on the accrual basis of accounting in accordance with generally accepted accounting principles and reflect all significant receivables, payables and other liabilities.

C. Basis of Presentation:

The Organization is required to report information regarding its financial position and activities according to the following two classes of net assets based on the existence or absence of donor-imposed restrictions:

Net assets without donor restrictions - Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of management and the board of directors.

Net assets with donor restrictions - The portion of net assets of the Board that is subject to either donor-imposed time restrictions or donor-imposed purpose restrictions. These restrictions limit the Board's choices when using these resources because the Board has a fiduciary responsibility to its donors to follow the donor's instructions. As of and for the year ending June 30th, the board did not have any nets assets with donor-imposed restrictions.

D. Cash and Cash Equivalents:

The Organization considers all highly liquid debt instruments with an original maturity of three months or less from the date of acquisition to be cash and cash equivalents.

E. Income Taxes:

The Greater Roanoke Workforce Development Board is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and the tax statutes of the Commonwealth of Virginia, but is required to pay income taxes on unrelated business income. The Organization has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509(a) of the Code. Federal taxes on unrelated income, if applicable, are provided at statutory rates.

Greater Roanoke Workforce Development Board
Notes to the Financial Statements
June 30, 2024 (Continued)

Note 1 - Summary of Significant Accounting Policies: (Continued)

F. Use of Estimates:

The preparation of financial statements in conformity with general accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Accordingly, actual results could differ from those estimates.

G. Revenue Recognition:

All contributions are considered to be available for use without donor restrictions unless specifically restricted by the donor. Support that is restricted by the donor is reported as an increase in net assets without donor restriction if the restriction expires in the reporting period in which the support is recognized. All other donor restricted support is reported as an increase in net assets with donor restriction, depending on the nature of the restrictions.

The Organization receives various grants from state, local and private agencies for program and supporting services. These grants are generally on a cost reimbursement basis. Revenues from grants that are on a cost reimbursement basis are recognized in the statement of activities when expenses are made for the purpose specified. Grant funds received in advance that meet the definition of conditional contributions are reported as a refundable advance initially and will be recognized as revenue when the related barriers have been overcome. If the barriers are not met, funds would need to be returned to contributor.

H. Donated Services:

Volunteers have donated time to the Organization's program services. However, no value has been reflected in the financial statements for these services unless they either a) create or enhance a non-financed asset or b) require specialized knowledge and skills that would typically need to be purchased if not contributed.

I. Advertising Costs:

The Organization expenses advertising costs as they are incurred.

J. Functional Allocation of Expenses:

The costs of providing programs and supporting services have been summarized on a functional basis in the Statement of Functional Expenses. The Organization has no fundraising expense. The Organization directly allocates expenses to the various functions.

K. Measure of Operations:

The statement of activities reports all changes in net assets, including changes in net assets from operating and nonoperating activities. Operating activities consist of those items attributable to the Board's primary ongoing activities and interest earned on investments. Nonoperating activities are limited to other activities considered to be of a more unusual or nonrecurring nature.

Greater Roanoke Workforce Development Board
Notes to the Financial Statements
June 30, 2024 (Continued)

Note 2 - Grants Receivable:

The following is a summary of grants receivable as of June 30, 2024:

Receivable in less than one year	\$ <u>202,699</u>
----------------------------------	-------------------

Note 3 - Concentrations:

The Organization received approximately 91% of its total support and revenue from grants that originate from the Federal Government. Any reduction in this funding source would significantly impact the Organization's ability to continue operations.

Note 4 - Availability and Liquidity:

The following represents the Board's financial assets available within one year of the statement of financial position date for general expenditures at June 30, 2024:

Financial Assets at Year End:	
Cash and cash equivalents	\$ 1,871,536
Grants and accounts receivable	<u>225,120</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 2,096,656</u>

As noted in Note 3, the Organization received the majority of its support and revenue from grants that originate from the Federal Government.

Note 5 - Contingent Liabilities:

Federal programs in which the Organization participates were audited in accordance with the provisions of U.S. Office of Management and Budget's Uniform Guidance. Pursuant to the provisions of this circular all major programs and certain other programs were tested for compliance with applicable grant requirements. While no matters of noncompliance were disclosed by audit, the Federal Government or primary recipients (such as the City of Roanoke) may subject grant programs to additional compliance tests, which may result in disallowed expenditures. In the opinion of management, any future disallowances of current grant program expenditures, if any, would be immaterial.

Note 6 - Compensated Absences:

The Organization allows employees to accrue vacation leave. Employees earn vacation (annual) leave based on their number of years of service. Accumulated leave up to a maximum of 30 days is paid upon termination. At year end, the Organization's accrued leave liability totaled \$73,170.

Note 7 - Board Designations:

The Board has established a rent reserve in the amount of \$17,840 (rent for two months) as of June 30, 2024.

Greater Roanoke Workforce Development Board
Notes to the Financial Statements
June 30, 2024 (Continued)

Note 8 - Concentration of Credit Risk:

The Organization maintains its cash balances in one financial institution. The balances are insured by the Federal Deposit Insurance Corporation up to \$250,000. At June 30, 2024, the Organization's uninsured cash balances total \$1,704,699.

Note 9 - Refundable Advance:

The Organization carried over condition grants from previous fiscal years of \$2,406,378. Terms of the grants require funds to be spent in accordance with donor restrictions. Accordingly, as donor conditions are met, the Organization will recognize revenue in the accompanying financial statements. If conditions are not met, the Organization will be required to return unspent funds to the donors. As of June 30, 2024, these funds have been reported as a refundable advance. Conditional grant revenues and expenditures of \$843,951 were recognized during the fiscal. Interest earned on these refundable advances totaled \$24,301 during the year and have been restricted to use in accordance with applicable grant restrictions.

Note 10 - Subsequent Event:

On July 30, 2024, the Organization entered into a five-year operating lease commencing on September 1, 2024 for the Organization's operational site. During the first year, annual rent is \$107,039, due in equal monthly installments of approximately \$8,920 payable in advance on the first day of each month. Beginning with the second year, the annual rent due shall be adjusted by an amount equal to the "CPI Factor" times the annual rent of the prior lease year.

The Organization plans to sublease office space under the above operating lease. These leases are to organizations that assist in carrying out their mission of the Greater Roanoke Workforce Development Board. Although lease agreements with tenants have not yet been signed, the Organization anticipates receiving approximately \$6,174 each month in rental income.

Note 11 - Date of Management's Review:

The Organization has evaluated events and transactions for potential recognition or disclosure through August 28, 2024, the date which the financial statements were available to be issued in accordance with U.S. generally accepted accounting principles.



ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

**Independent Auditors' Report on Internal Control over Financial
Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in
Accordance with *Government Auditing Standards***

**To the Members of the Board of Directors
Greater Roanoke Workforce Development Board
Roanoke, Virginia**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Greater Roanoke Workforce Development Board (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 28, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Greater Roanoke Workforce Development Board's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Greater Roanoke Workforce Development Board's internal control. Accordingly, we do not express an opinion on the effectiveness of the Greater Roanoke Workforce Development Board's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Greater Roanoke Workforce Development Board's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Robinson, Faener, Cox Associates

Blacksburg, Virginia
August 28, 2024

**Independent Auditors' Report on Compliance for Each Major Program
and on Internal Control over Compliance Required by the Uniform Guidance**

**To the Members of the Board of Directors
Greater Roanoke Workforce Development Board
Roanoke, Virginia**

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Greater Roanoke Workforce Development Board's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the Greater Roanoke Workforce Development Board's major federal programs for the year ended June 30, 2024. The Greater Roanoke Workforce Development Board's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Greater Roanoke Workforce Development Board complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Greater Roanoke Workforce Development Board and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Greater Roanoke Workforce Development Board's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Greater Roanoke Workforce Development Board's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Greater Roanoke Workforce Development Board's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in

the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Greater Roanoke Workforce Development Board's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Greater Roanoke Workforce Development Board's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Greater Roanoke Workforce Development Board's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Greater Roanoke Workforce Development Board's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Robinson, Faener, Cox Associates

Blacksburg, Virginia
August 28, 2024

Greater Roanoke Workforce Development Board
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Federal Expenditures	Pass-Thru to Subrecipients
Department of Labor:				
Pass through payments:				
City of Roanoke, Virginia:				
Workforce Innovation and Opportunity Act Cluster (WIOA):				
WIA/WIOA Adult Program	17.258	LWDA 3-22-02/LWDA 3-23-02/23A55AY000030	\$ 622,708	
WIA/WIOA Youth Activities	17.259	LWDA 3-22-02/LWDA 3-23-02/23A55AY000030	380,720	
WIA/WIOA Dislocated Worker Formula Grants	17.278	LWDA 3-22-02/LWDA 3-23-02/WIG 21-03-01	398,403	
Total Workforce Innovation and Opportunity Act Cluster			<u>1,401,831</u>	
Total Department of Labor			\$ <u>1,401,831</u>	
Department of Health and Human Services:				
Pass through payments:				
Virginia Department of Social Services:				
Temporary Assistance for Needy Families	93.558	BEN-24-002-06	\$ 165,997	
Total Department of Health and Human Services			\$ <u>165,997</u>	
Appalachian Regional Commission (ARC)				
Direct:				
Appalachian Regional Development - Inspire	23.001	Not applicable	\$ 76,158	
Total Appalachian Regional Commission (ARC)			\$ <u>76,158</u>	
Department of Treasury				
Pass through payments:				
City of Roanoke, Virginia:				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	Not available	\$ 843,951	\$ 100,000
Total Department of Treasury			\$ <u>843,951</u>	
Total Expenditures of Federal Awards			\$ <u>2,487,937</u>	\$ <u>100,000</u>

Notes to Schedule of Expenditures of Federal Awards

NOTE 1--BASIS OF PRESENTATION:

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Greater Roanoke Workforce Development Board under programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Greater Roanoke Workforce Development Board it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Greater Roanoke Workforce Development Board.

NOTE 2--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3--INDIRECT COST RATE:

The Greater Roanoke Workforce Development Board has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4--RELATIONSHIP TO THE FINANCIAL STATEMENTS:

Federal expenditures, revenues, and contributions are reported in the Organization's financial statements as follows:

Intergovernmental federal revenues per the financial statements:	
Federal grants	\$ 2,463,636
Interest income	24,306
Less: Interest income earned on non-federal grants	(5)
Total federal expenditures per the Schedule of Expenditures of Federal Awards	\$ <u>2,487,937</u>

Greater Roanoke Workforce Development Board

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weaknesses identified?	No
Significant deficiencies identified?	None reported
Type of auditors' report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)?	No

Identification of major programs:

<u>Assistance Listing #</u>	<u>Name of Federal Program or Cluster</u>
21.027	Coronavirus State and Local Fiscal Recovery Funds
Dollar threshold used to distinguish between Type A and Type B programs	\$750,000
Auditee qualified as low-risk auditee?	Yes

Section II - Financial Statement Findings

None

Section III - Federal Award Findings and Questioned Costs

None

Section IV - Status of Prior Audit Findings

None



ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

August 28, 2024

To the Board of Directors
Greater Roanoke Workforce Development Board

We have audited the financial statements of the Greater Roanoke Workforce Development Board for the year ended June 30, 2024, and we will issue our report thereon dated August 28, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 26, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Greater Roanoke Workforce Development Board are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosure of grant concentrations disclosed in Note 3 to the financial statements.

The disclosure of credit risk in Note 8 to the financial statements.

The disclosure of subsequent events in Note 10 to the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. A listing of our recommended audit adjustments is attached hereto.

Disagreements with Management

For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 28, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the Organization’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of management and the Board of Directors of the Greater Roanoke Workforce Development Board and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in cursive script that reads "Robinson, Farmer, Cox Associates".

Robinson, Farmer, Cox Associates
August 28, 2024

Client: **062307.AUDIT - Western Virginia Workforce Development Board**
Engagement: **Aud 2024 - Greater Roanoke Workforce Development Board**
Period Ending: **6/30/2024**
Trial Balance: **TB-01 - Trial Balance**
Workpaper: **Combined Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
Proposed entry to reconcile beginning balance				
41000	State Revenue	TB-03	2,131.00	
45000	Miscellaneous Revenue		459.00	
32000	Unrestricted Net Assets			2,590.00
Total			2,590.00	2,590.00
Adjusting Journal Entries JE # 2				
Proposed entry to reclass revenue				
42000	Partner Grants	R-04	15,046.00	
46000	Donations & Contributions		61,263.00	
42000	Partner Grants			61,263.00
46000	Donations & Contributions			15,046.00
Total			76,309.00	76,309.00
Adjusting Journal Entries JE # 3				
Proposed entry to reclass revenue				
40010	Federal Grants	R-03	21,964.00	
41000	State Revenue		14,337.00	
42000	Partner Grants			36,301.00
Total			36,301.00	36,301.00
Adjusting Journal Entries JE # 4				
Proposed entry to reclass AR for reporting purposes				
11500	Accrued Revenue	R-20	22,421.00	
11400	Grants Receivable			22,421.00
Total			22,421.00	22,421.00
Adjusting Journal Entries JE # 5				
Proposed entry to update right to use asset balances and operating lease liabilities				
18715	Accumulated amortization Right	L-01/L-00	212,476.00	
26000	Operating Lease Liabilities		1,042,995.00	
18710	Right to use assets			1,253,364.00
62810	Rent & Leases			2,107.00
Total			1,255,471.00	1,255,471.00
Total Adjusting Journal Entries			1,393,092.00	1,393,092.00
Total All Journal Entries			1,393,092.00	1,393,092.00