



Southwest Arkansas Workforce Development Board Meeting
May 17, 2016
SWAPDD - 1:30 p.m.

AGENDA

Call to Order	Becky Ives, Chairman
Agenda Item 1 * Minutes of February 9, 2016	Becky Ives, Chairman
Agenda Item 2 *Report from Staff	Gina Frederick, Staff
Agenda Item 3 *Committee Reports: 1. Executive Committee	Becky Ives, Chairman
Agenda Item 4 *Monitoring Reports 1. PY12/13 Final Report 2. PY14 Monitoring Report 3. PY15 Monitoring - Update	Tracy Chapple, Staff
Agenda Item 5 *Procurement of One-Stop Operator Discussion	Tracy Chapple, Staff
Agenda Item 6 *Financial Report	Shane Bennett, SWAPDD
Agenda Item 7 *Report from Title I Provider	Patrick Carter, SWAPDD
Agenda Item 8 *Report/Comments of Chairperson	Becky Ives, Chairman
Agenda Item 9 *Open Discussion	

Southwest Arkansas Workforce Development Board
February 9, 2016 – 1:30 p.m.
SWAPDD, Inc. – Magnolia, AR

Members Present: Becky Ives, Wes Stockwell, Joshua Taylor, John Mack, Claudia Griffin, Mitchell Ham, Barbara Hamilton, James Baine, Julie Roberson, Rory Gulick, Kensel Spivey, Robert Harrison, George Chitwood

Chairman Becky Ives called the Southwest Arkansas Workforce Development Board meeting to order and declared a quorum at approximately 1:30 p.m.

Minutes of December 1, 2015 Meeting:

The minutes from the December 1, 2015 meeting were reviewed. Wes Stockwell moved to approve the minutes as written. Joshua Taylor seconded the motion and it passed.

Report from Staff:

Gina Frederick reported the following:

1. Outstanding Monitoring Reports
 - PY12&13 – Southwest has received the State’s response and final determination for the PY12/13 Monitoring Report. There are issues that remain unresolved.
2. WIOA Combined State Plan
 - The WIOA Combined State Plan for Arkansas has been released for public comment. The comment period is February 9, 2016 through March 10, 2016.
3. Training
 - The State has invited the local areas to participate in Monitoring Training provided by DOL on March 8-9, 2016.
 - We should expect an announcement soon regarding the Local Board Training.

Committee Reports:

Becky Ives reported that the Executive Committee met via phone conference on 2/8/16. The State’s Response on the PY12/13 was reviewed and discussed in detail as well as the PY14 funds and SWAPDD’s plan to expend those funds that expire on 6/30/16.

Dr. Claudia Griffin, Chairman of the Performance Committee (PC), stated that the PC met earlier that morning. Performance measures were reviewed. Southwest is currently meeting two out of the nine measures. The PY14 funds and SWAPDD’s plan to expend those funds that expire on 6/30/16 was discussed. The Needs Related Payment section of the Supportive Services Policy was reviewed and the level amounts were set. The ITA Policy was reviewed. Both policies will be sent to the State for review before presented to full board for approval.

Dr. Claudia Griffin, Chairman of the Youth Committee (YC), stated that the YC has not met but information regarding enrollments was sent via email for review.

Rory Gulick, Chairman of the One-Stop Committee, stated that the Committee met on February 2, 2016. The Committee reviewed their responsibilities since the formation of the Performance Committee and agreed that they would review financial information at each Committee meeting, but the Performance Committee would have oversight of financial reports, budgets, etc. Arkansas' Draft WIOA Combined State Plan was reviewed/discussed as well as the vision statement, mission statement, and the Talent Development System Philosophy. The Committee was updated on enrollments, reviewed the financial report and SWAPDD's plan to expend PY14 funds that expire on June 30, 2016, and discussed the PY12/13 monitoring report. The Committee briefly discussed bringing in non-mandated partners to the Workforce Centers.

Kensel Spivey, Chairman of the Disability Committee (DC), stated that the DC met on February 8, 2016 via conference call. The DC was updated on enrollment of individuals with disabilities. There are 6 Participants with disabilities (3 Adults and 3 Youth) enrolled for Title I services under WIOA. Performance measures were reviewed. There are no specific measures that capture serving individuals with disabilities for Title I services under WIOA. At this time, there are no specific policies regarding services to individuals with disabilities for Title I services under WIOA. The referral process seems to be working at this time.

PY12/13 Monitoring Report:

Gina Frederick stated that Southwest has received the State's response and final determination for the PY12/13 Monitoring Report. The direct charge of depreciation for a vehicle remains unresolved. This is a disallowed cost for SWAPDD in the amount of \$6,480 in addition to the \$5,728.13 for Marketing that was not procured and \$1,061.44 for CM training/retreat. SWAPDD has already repaid the costs associated with the Marketing and CM training/retreat. SWAPDD staff and Board staff will meet with the State on February 11th to discuss the depreciation finding and how to get it resolved. Discussion followed. Gina will let the SWAWDB know the outcome of the meeting.

Financial Report:

Shane Bennett reviewed the Finance Report. She stated that there are plenty of funds available to enroll new participants in all funding streams. Discussion followed. She also reviewed the spending plan that Board staff requested after reviewing Southwest expenditures on PY14 funds that expire on June 30, 2016. If PY14 funds are not expended by June 30th, they can be recaptured by the State. The spending plan includes the transfer from DLW to Adult that was approved at the last meeting. The total transfer is \$205,223 from FY2015 DLW to FY2015 Adult. Shane stated that SWAPDD believes they can spend the remaining PY14 funds by June 30, 2016. Gina Frederick informed the Board that because SWAPDD is behind on spending PY14 funds, there will only be one year to fully expend PY15 funds of \$1.3 M (expires June 30, 2017).

Enrollment Report:

Patrick Carter discussed the outreach efforts that SWAPDD has made since the last meeting. A total of 55 new participants have been enrolled in the last two months, bringing the total number of active participants to 139. Discussion followed. The Alternative Sentencing Program was discussed. Participants referred through that program will be offered a Work Experience for half a day and Adult

Ed services for the other half of the day. As long as the requirements are met, the participant will be paid for 8 hours a day. Discussion followed.

Report of Chairperson:

Chairman Becky Ives stated that she is impressed with the committees and the work they have done. She realizes that there are still issues that need to be resolved but feels like the Board is making positive progress.

Open Discussion:

Charlie Clark, Chairman of the State Board, commended the SWAWDB for their efforts in overseeing the Southwest area. He stated that the SWAWDB is making progress because the board is staying engaged.

A Doodle Survey will be sent the SWAWDB members to determine the date/time of the next full board meeting.

Adjournment:

There being no further business to discuss, the SWAWDB meeting was adjourned at approximately 2:30 p.m.

Becky Ives, Chairman

Date



2 Capitol Mall
P.O. Box 2981
Little Rock, AR 72203
dws.arkansas.gov

Asa Hutchinson
Governor
Daryl E. Bassett
Director

April 14, 2016

Ms. Sasha Grist, Executive Director
Western Arkansas Planning and Development District, Inc.
P.O. Box 2067
Fort Smith, Arkansas 72902

Dear Ms. Grist:

This letter is an update to my letter dated January 12, 2016, which addressed unresolved monitoring issues during Program Years (PY) 2012 and 2013 for the Southwest Local Workforce Development Area.

Since then, the Southwest Arkansas Planning and Development District (SWAPDD) has worked diligently with ADWS staff and provided additional supporting documentation for the remaining issue, Financial Finding #3. Please be advised that the documentation provided was considered sufficient in addressing only a portion of the remaining finding. A detailed chart is attached with the state's final resolution.

If you have questions or need additional information, please contact Stephanie Blair at (501) 682-3136.

Sincerely,

A handwritten signature in black ink, appearing to read 'Daryl Bassett', is written over a horizontal line.

Daryl Bassett
Executive Director

Enclosures

c: Ms. Becky Ives, Chair
Southwest Arkansas Workforce Development Board

The Honorable Greg Ray
Chief Elected Official

Ms. Renee Dycus, Executive Director
Southwest Arkansas Planning and Development District, Inc.

PART B: FINANCIAL OPERATIONS AND ACTIVITIES RESULTS

Financial Finding #3 – State Final Response:

The following vehicle depreciation expenses charged to WIA lacked sufficient documentation to support that the charges were allocable to the grant and accorded consistent treatment.

PY12 – Vehicle #2 Ford Escape XLT			
Month/Year	Depreciation Charged to WIA	Properly Supported WIA Depreciation Charges	Questioned Amount
September 2012	\$403.47	\$327.02	\$76.45
October 2012	400.93	280.39	120.54
November 2012	403.10	144.00	259.10
December 2012	404.61	162.48	242.13
January 2013	403.24	319.41	83.83
February 2013	403.82	332.22	71.60
March 2013	405.05	65.37	339.68
April 2013	403.32	88.07	315.25
May 2013	404.63	101.77	302.86
June 2013	405.05	0.00	405.05
Totals	\$4,037.22	\$1,820.73	\$2,216.49

Total questioned depreciation costs for PY12 for Vehicle #2 Ford Escape XLT are \$2,216.49.

PY13 – Vehicle #2 Ford Escape XLT			
Month/Year	Depreciation Charged to WIA	Properly Supported WIA Depreciation Charges	Questioned Amount
July 2013	\$405.05	\$378.40	\$26.65
August 2013	405.05	61.25	343.80
September 2013	405.05	87.93	317.12
October 2013	405.05	11.60	393.45
November 2013	405.05	45.12	359.93
December 2013	405.05	280.72	124.33
January 2014	405.05	405.05	0.00
February 2014	405.05	405.05	0.00
March 2014	405.05	405.05	0.00
April 2014	405.05	405.05	0.00
May 2014	287.45	132.44	155.01
June 2014	0.00	0.00	0.00
Totals	\$4,337.95	\$2,617.66	\$1,720.29

Total questioned depreciation costs for PY13 for Vehicle #2 Ford Escape XLT are \$1,720.29.

This results in total questioned costs in the amount of \$3,936.78 for PY12-13.

Requirement:

OMB Circular A-122 Cost Principles for Non-Profit Organizations, Attachment A states the following:

A. Basic Considerations

2. Factors affecting allowability of costs. To be allowable under an award, costs must meet the following general criteria:

- a. Be reasonable for the performance of the award and be allocable thereto under these principles.
- c. Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the organization.
- d. Be accorded consistent treatment.
- g. Be adequately documented.

Corrective Action (s) Recommended:

SWAPDD must provide documentation to support that financial adjustments have been made to its accounting records and the questioned costs have been refunded to the grant.



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Asa Hutchinson
Governor

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Director

April 11, 2016

Ms. Sasha Grist, Executive Director
Western Arkansas Planning & Development District, Inc.
Post Office Box 2067
Fort Smith, Arkansas 72902

Dear Ms. Grist:

The Arkansas Department of Workforce Services conducted the PY2014 Workforce Investment Act monitoring review of the Southwest Arkansas Local Workforce Investment Area during April 13-17, 2015. You have seven calendar days from the date of this letter to review the attached report for accuracy. If we are not made aware of information that may have a significant impact on the report within the seven day period, the report will be considered as final. Responses are due within thirty calendar days of the date of this letter.

We appreciate the cooperation and courtesy of the Southwest Arkansas Planning and Development District (SWAPDD) staff during the monitoring process. If you have any questions or need additional information regarding the monitoring report, please contact Stephanie Blair at (501) 682-3136.

Sincerely,

Daryl Bassett
Executive Director

c: Ms. Becky Ives, Chair
Southwest Arkansas Workforce Development Board

The Honorable Greg Ray
Chief Elected Official

Ms. Renee Dycus, Executive Director
Southwest Arkansas Planning and Development District

**Southwest Arkansas Local Workforce Investment Area
Workforce Investment Act
Monitoring Report for Program Year 2014**

Team Members: Stephanie Blair, Sandy Monaco and Carolyn Talley

The Department of Workforce Services (DWS) is required to conduct program and financial compliance reviews of its Workforce Investment Act (WIA) sub-recipients. This review encompassed the PY 2014 (July 1, 2014 – June 30, 2015) programs administered by Western Arkansas Planning & Development District, Inc. (WAPDD) and operated by the Southwest Planning and Development District.

Reviews are conducted to verify compliance with the Workforce Investment Act of 1998 (WIA) and the Arkansas Workforce Investment Act (A.C.A. §15-4-2200), United States Department of Labor (U.S. DOL) guidance, state and local plans and relevant federal, state and local policies, procedures and guidelines. Reviews are performed in accordance with DWS and Arkansas Workforce Investment Board Issuance Number PY 05-15, which published Arkansas' Title I-B Program and Financial Monitoring Instrument and Oversight Procedures.

The general process of the reviews is to examine a sample of program and financial elements for any incidence of non-compliance or concern and to provide technical assistance if warranted. Therefore, problems may exist which are not reported here. The report is not intended to be an evaluation of the overall effectiveness of programs and operations.

The report consists of two parts. Part A covers program operations and activities. Part B covers financial operations and activities.

Overview

In preparation for the PY 2014 review, previous monitoring reports and local plans were reviewed. Local policies and procedures, contracts and other documents were reviewed on location.

An entrance meeting was held on Monday, April 13, 2015 at the Southwest Arkansas Planning & Development District office in Magnolia, Arkansas. Attendees were: Renee Dycus, Reese Broadnax, Shane Bennett, Patrick Carter, Tamara Bowers and Annette Hughley of SWAPDD, Tracy Chapple (via telephone) and Gina Frederick of WAPDD, and Stephanie Blair, Sandy Monaco and Carolyn Talley, DWS team members.

Source documents were reviewed with the WAPDD and SWAPDD staff. A comprehensive list of source documents is available in Section A of the official monitoring instrument. The questions in Section A were used as a guide for the review and interviewing the appropriate LWIA program staff.

Local area staff was informed of the program and financial elements to be covered during the review and appropriate contacts for the various program and financial elements were identified. A general timeline for the review process was provided and general questions were answered.

The funding sources reviewed included:

- WIA Formula Grants for PY 2014
 - Adult
 - Dislocated Worker
 - Youth

Participant File Review

Using the Arkansas JobLink management information system, a participant list of 18 Adults, 7 Dislocated Workers, 55 Younger Youth and 3 Older Youth was generated. Names and social security numbers are listed in attachments D-1 and D-2 of the Title I-B Monitoring Instrument and are on file at the DWS Central Office. The following participant files were reviewed:

Adults

Shontera Fountain	Darstarta Martin
Shiana Kirby	
Lamarckus Leaks	
Ramona McIntyre	

Dislocated Workers

Rebecca Andrews
Ivorie Clardy
Pam Smith

Younger Youth

DeQues McClain
Joshua Smith

The exit meeting was held on Friday, April 17, 2015 at the SWAPDD office. In attendance: Reese Broadnax, Patrick Carter, Shane Bennett, Annette Hughley, and Tamara Bowers of SWAPDD; Tracy Chapple (via telephone) and Gina Frederick of WAPDD and, Stephanie Blair, Sandy Monaco, Carolyn Talley of DWS.

**Southwest Arkansas Local Workforce Investment Area
Workforce Investment Act
PROGRAM YEAR 2014
MONITORING RESULTS**

The following provides a summary of the PY 2014 monitoring review of the WIA program operations and activities in the Southwest Arkansas LWIA.

Results of follow-up reviews from previous program monitoring are included. For the specific and original requirements, findings, recommended corrective actions, Southwest Arkansas LWIA responses and corrective plans, and the State's responses to resolutions and final determinations from previous reviews, please reference the PY 2012 & PY 2013 monitoring report, the report closure, and any applicable correspondence.

Follow-up on PY 2012 and PY 2013

Follow-up was conducted during the PY 2014 monitoring review. Please see the PY2012 & PY2013 report and any applicable correspondence.

PART A: PROGRAM OPERATIONS AND ACTIVITIES

Program Finding #1:

Eligibility documentation was not available for dislocated worker participant Rebecca Andrews (ID #1176665). The self-attestation statement placed in the file is allowable for data element validation purposes but not for program eligibility.

Requirement:

ADWS Issuance PY 01-17 requires that participant documentation be obtained for individuals to support program eligibility. Examples of acceptable eligibility documentation are contained in the issuance for individuals enrolled as displaced homemakers and for individuals enrolled as dislocated workers who had been laid off from employment.

Corrective Action Recommended:

The SWAPDD must provide documentation to support Ms. Andrews' displaced homemaker status at the time of enrollment.

Program Finding #2:

A review of AJL records revealed Individual Counseling & Career Planning being listed on the service and training plan (S&T) for Rebecca Andrews (ID #1176665). The start date shown for the service is March 16, 2015 with an end date of March 30, 2015; however, there was no documentation to support that the service was actually provided. AJL records also revealed Job Search and Placement Assistance" is on the S&T for Ramona McIntyre (ID #1182480) with a start date of November 25, 2014 and end date of March 31, 2015. Individual Counseling & Career Planning was included on Ms. McIntyre's S&T, however not recorded in case notes. Therefore, it is not clear if counseling was actually provided. Case notes reflected job search but the notes were written in such a manner that it gave the impression that Ms. McIntyre performed job search without staff assistance. Self-directed job search is not a service that can be included on the S&T. Only, staff-assisted services should be recorded on the S&T.

Requirement

WIA Section 185(a)(3) and (c)(2) provides that states are required to maintain a Management Information System (MIS) for the purpose of accurate data collection and reporting of participant information. Also, Training and Employment Guidance Letter (TEGL) Number 4-13 outlines the required reporting elements for the WIASRD.

Corrective Action Required:

SWAPDD must review the participant file for the clients listed above and notify ADWS to delete the service on the S&T if the service is not being provided. If the service is being provided, then it must be documented appropriately in case notes describing the type of counseling provided. The counseling service end date must reflect the actual date of the final counseling provided to the participant.

Additional Note/Comment:

Staff should be trained to not enter services on the S&T unless they are actually being provided. Service end dates must reflect the date the service was last provided, service end date may affect the date of exit. It should be understood, the date of exit is a reporting item in the WIASRD. The date of exit affects each quarter after exit, subsequently impacting several performance measures.

Program Finding #4:

Peer centered activities and work readiness/pre-employment skills was listed on the S&T for Joshua Smith (ID #1084180). There was no evidence to support that services were provided. Information in case notes states that a flyer announcing the upcoming work readiness training had been mailed to the participant on April 20, 2015 which is the start date for the service.

The start date for a service represents the date staff-assisted services are actually provided to participants. Providing a flyer does not constitute the beginning of services.

A service cannot contain a start date and be designated "in-progress" if it has not actually started. If the participant did not attend an event and an end date with a status of "completed" is inadvertently entered, then the State will be reporting inaccurate information to the USDOL on the Workforce Investment Act Standardized Record Data (WIASRD). The service start date must represent the date the service actually started. Services may be entered with the status of "scheduled" as a place holder. Participants will not exit if a scheduled service is on the S&T.

Start dates are important for other reasons. The start date of the initial staff-assisted service sets the date for the "date of participation" which is a WIASRD element and a data validation element. Therefore, it is required that the service start date reflect the date the service was provided. Additionally, there are various services that are reported on the WIASRD and are included in data element validation making it important to include on the S&T only those services that were actually provided.

Corrective Action Recommended

The start and end dates for services must represent the actual dates the services started and ended. For "work readiness/pre-employment skills, if the service has not actually started or ended, the status can be changed to "scheduled." If the client does not participate in the activity, then select the status "failed to report".

Program Finding #5

A review of information using Report 8 revealed that participant data had not been entered in AJL for the exit questions first quarter outcomes and third quarter outcomes. The participant list for exit questions contains exiters from 2009 through 2014 whose information had not been entered in AJL.

Participant lists for each category are listed separately in an attachment to this report. The information is used for WIASRD reporting, performance measures, and/or data element validation. Information that is not entered will result in inaccurate WIASRD reporting to the USDOL and may negatively affect performance measures.

Corrective Action Recommend

Information must be entered in AJL for all participants listed in the attachment. At this time, we do not see the importance of completing records for exiters from 2009 through 2012. Many of these records may already be in off-site storage. The SWAPDD acknowledged that they are knowledgeable of how to access reports in AJL. The reports must be run on a regular basis.

Training must be provided to appropriate staff to ensure their knowledge of the findings and communicate the importance of the findings under the requirement. AJL is the State's case management system, and by entering all relevant information, a history of the client's experience is recorded and accurate reporting can be accomplished.

Program Finding #6

A review of case notes for Ramona McIntyre (ID #1182480) dated August 15, 2013 stated that occupational skills training is being funded by Arkansas Vocational Rehabilitation Services. This information was not entered on the educational grants screen in AJL.

Requirement

DWS Issuance PY 05-16, AJL Data Entry, requires participant information to be entered in AJL including "educational grants" on the enrollment details page.

Corrective Action Recommended

The required information must be added to the education grants screen in AJL. Training must be provided to appropriate staff in the form of a review of the issuance including data required on the education grants screen in AJL. Information on this screen is part of the assessment information collected in an effort to complete a picture of the participant's needs and to create a plan of service that leads to successful participation in the program in anticipation of meeting their educational and employment needs.

Program Finding #7:

Summer Employment Opportunities was listed on the S&T for DeQues McClain (ID #1243553) and Jermeishia Smith (ID # 837467); however, information was not available to support provision of the academic component. During the exit conference, staff confirmed that they were not aware of the academic requirement. Summer Employment Opportunities is reported to the USDOL via the WIASRD and is one of the elements included in data validation. When states report participants with this service, they are stating that participants were provided both a work and academic component during their summer participation. If participants did not receive the academic component, then the state has reported incorrectly. If only work experience is provided, then only the service "work experience" should be opened on the S&T and not summer employment opportunities.

Requirement

20 CFR Part 664.410(a)(3), the Workforce Investment Act Standardized Record Data (WIASRD) element #1303 contained in USDOL Training and Employment Guidance Letter (TEGL) 4-13, DWS Issuance PY 13-11 dated June 2, 2014, DWS Issuance PY 12-12 dated May 28, 2013, DWS Issuance PY 11-09 dated May 30, 2012, DWS Issuance PY 10-13 dated June 22, 2011, and DWS Issuance PY 09-14 dated June 2, 2010 require that summer employment opportunities be directly linked to academic and occupational learning.

Corrective Action Recommended

The SWAPDD must review all participants who received summer employment opportunities and make corrections as appropriate. Training must be provided to staff using the information cited in ADWS Issuance PY 13-11. The other issuances provide the same information, and were included for historical purposes. (Note: Training will be useful for the Workforce Investment and Opportunity Act (WIOA) because summer employment opportunities will be a program element that combines academic and occupational education.)

Program Finding #8

Follow-up services were entered on the S&T for the participants below. A review of case notes revealed that follow-up services were not provided. For this reason, follow-up services should not have been entered on the S&T. Only follow-up activities are reflected in the case notes for these participants. Follow-up activities are not a service that should be on the S&T.

Requirement

DWS Issuance PY 13-09 provides guidance on both follow-up services and follow-up activities. Follow-up services are required on the S&T, will be reported to the USDOL in the WIASRD, and are included in data element validation. If the participant receives only follow-up activities, then follow-up services must not be entered on the S&T.

During the monitoring visit SWPDD staff reviewed the participants below and agreed that follow-up services were not provided. Follow-up Services have been deleted from the S&T. The participants below began follow-up after the date of the State's Follow-up Issuance PY 13-09 dated May 22, 2014.

Shelby Smith #921777
Ki'Shauna Stewart #1124885
Tamela Sanders #1062222
Brooke Rooters #1086689

Corrective Action Recommended

Staff must conduct a review of all participants who began follow-up services after May 22, 2014 to confirm that follow-up services were appropriately entered on the S&T. In response to this report, include the name(s) and ID number(s) of all participants who need follow-up services deleted from the S&T. It is also required that staff training be provided regarding the difference between follow-up services and follow-up activities by reviewing Issuance PY 13-09.

OBSERVATIONS

Data Validation Checklist

The Data Validation checklist attached to Issuance 13-04, Change 1 lists data elements that require documentation and includes a column for case managers to write the name of the documentation used for the element. Elements #156-198 are used to document test information for out-of-school (high school) youth who are basic skills deficient. Those youth are included in the literacy-numeracy performance measure. Participants who are in-school are not included in the performance measure and are not part of the data validation process for this element.

A file that was reviewed contained documentation information on the checklist for an in-school youth. Please inform staff that this is not necessary because these elements are not for in-school youth.

Participants in Performance Measure Denominator Only

Monitors reviewed the AJL records of three participants who were in the denominator only of a performance measure to see if a reason could be learned as to why they were only in the denominator. One common element was apparent, which may or may not have a bearing on the performance measure outcome. There was a large span of time between the next to the last case note and the final case note. By the time of the final case note, it was apparent that the participant had quit the program. At this point it is not possible to determine whether the participant would have remained in the program if case manager contact had been more frequent.

Staff Training

Several findings require staff training to ensure that staff understand the program and realize the importance of the findings. The more knowledgeable employees are about the program the more they will understand the fields in AJL, the data validation process, performance measures, the process of follow-up, etc. A suggestion for accomplishing staff training is for management to assign appropriate staff a topic to review and present the information at a staff training/meeting. Topics can be any WIA related information such as the difference between follow-up services and follow-up activities, the relationship between case notes and services on the S&T, any issue in this monitoring report, ADWS issuances, and/or USDOL TEGs etc.

Youth Program Retention

There was discussion regarding youth retention during the year. Some LWIAs have found it beneficial to hold small workshops with the youth. For example, one area meets at the school with at least three youth. Meeting with only one youth makes them feel singled out, but three is better. Meeting at the school helps to ensure attendance because the case manager goes to the school instead of the youth traveling to a location. There are many topics that can be discussed at these small meetings such as financial literacy, how to interact with others, situations on the job, resumes, interviewing, etc. Additionally, during the March LWIA association meeting, West Central presented an example of a youth workshop. They have several other workshops and have agreed to share the information.

PART B: FINANCIAL OPERATIONS AND ACTIVITIES RESULTS

Financial Finding #1:

The following vehicle depreciation expenses charged to WIA lacked sufficient documentation to support that the charges were allocable to the grant and accorded consistent treatment.

Vehicle #2 Ford Escape XLT			
Month/Year	Depreciation Charged to WIA	Properly Supported WIA Depreciation Charges	Questioned Amount
July 2014	\$122.92	\$122.92	\$0.00
August 2014	58.73	30.95	27.78
September 2014	92.48	18.65	73.83
October 2014	11.11	11.41	(0.30)
November 2014	19.26	29.88	(10.62)
December 2014	112.88	86.65	26.23
January 2015	156.31	157.52	(1.21)
February 2015	214.51	203.64	10.87
March 2015	40.60	21.01	19.59
April 2015	43.55	43.55	0.00
May 2015	85.58	85.65	(0.07)
June 2015	0.31	81.16	(80.85)
Totals	\$958.24	\$892.99	\$65.25

Total questioned depreciation costs for Vehicle #2 Ford Escape XLT are \$65.25.

Vehicle #3 Ford Escape XLS			
Month/Year	Depreciation Charged to WIA	Properly Supported WIA Depreciation Charges	Questioned Amount
July 2014	\$102.11	\$102.11	\$0.00
August 2014	88.93	88.44	0.49
September 2014	72.59	72.59	0.00
October 2014	0.00	0.00	0.00
November 2014	0.00	0.00	0.00
December 2014	15.35	46.04	(30.69)
January 2015	174.17	174.17	0.00
February 2015	0.00	0.00	0.00
March 2015	156.36	0.00	156.36
April 2015	153.37	156.20	(2.83)
May 2015	88.79	88.14	0.65
June 2015	0.00	0.00	0.00
Totals	\$851.67	\$727.70	\$123.97

Total questioned depreciation costs for Vehicle #3 Ford Escape XLS are \$123.97.

Requirement:

OMB Circular A-122 Cost Principles for Non-Profit Organizations, Attachment A states the following:

A. Basic Considerations

2. Factors affecting allowability of costs. To be allowable under an award, costs must meet the following general criteria:

- a. Be reasonable for the performance of the award and be allocable thereto under these principles.

- c. Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the organization.
- d. Be accorded consistent treatment.
- g. Be adequately documented.

Corrective Action (s) Recommended:

SWAPDD must provide documentation to support that charges listed above were allocable to the grant and accorded consistent treatment in accordance with allowable cost principles or that SWAPDD has made financial adjustments to its accounting records and refunded the questioned costs to the grant.

Financial Finding #2:

The expenses listed below lacked sufficient documentation to support that costs incurred were necessary and reasonable for proper and efficient performance and administration of the grant. It was noted that travel costs were reimbursed to board members in addition to meal costs.

<u>Date</u>	<u>Contractor/Vendor</u>	<u>Invoice Amount</u>	<u>Transaction Description</u>
1/15/14	*Holiday Inn (Chase Credit Card)	\$ 1,942.07	Lunch for Board Meetings
6/11/14	Marla's Cafeteria	\$ 239.69	Lunch for SWAWIB Board Meeting
1/21/14	*Flying Burger (Chase Credit Card)	\$ 63.97	Lunch for Exec Committee
4/09/14	Golden Triangle Economic Development Council	\$ 25.00	Tickets to Dinner
1/08/14	Wal-Mart (Chase Credit Card)	\$ 12.01	WAPDD Board Meeting Snacks
	Total	\$ 2,282.74	

***Note:** These costs were not directly charged to WIA/WIOA; however, they were charged to the indirect cost pool allocated to all funding sources, including WIA/WIOA. Since the specific amount allocated to WIA/WIOA is not known, the amount listed is the entire transaction amount.

Requirement:

OMB Circular A-122 Cost Principles for Non-Profit Organizations, Attachment A states the following:

A. Basic Considerations

2. Factors affecting allowability of costs. To be allowable under an award, costs must meet the following general criteria:

- a. Be reasonable for the performance of the award and be allocable thereto under these principles.
- g. Be adequately documented.

3. Reasonable costs.

- a. Whether the cost is of a type general recognized as ordinary and necessary for the operation of the organization or the performance of the award.

Corrective Action (s) Recommended:

SWAPDD must provide documentation to support that payments listed above were necessary and reasonable grant expenditures incurred in accordance with allowable cost principles or that SWAPDD has made financial adjustments to its accounting records and refunded the questioned costs to the grant.

Financial Finding #3:

The following items were not located during an inventory review of the Camden office:

Inventory Number	Description	Model Number
10951	Good Business	Videos
14629	Desktop	OPTI 960
13344N	Laptop	INSPIR6400
10895	Sled Base Stack	403112T
10866	Getting Ahead	3689
10441	Computer Table	AM3048ML

Requirement:

29 CFR 95.34 (f) states, "The recipient's property management standards for equipment acquired with Federal funds and federally-owned equipment shall include all of the following:

- (1) Equipment records shall be maintained accurately and shall include the following information:
 - (i) A description of the equipment.
 - (ii) Manufacturer's serial number, model number, Federal stock number, national stock number, or other identification number.
 - (iii) Source of the equipment, including the award number.
 - (iv) Whether title vests in the recipient or the Federal Government.
 - (v) Acquisition date (or date received, if the equipment was furnished by the Federal Government) and cost.
 - (vi) Information from which one can calculate the percentage of Federal participation in the cost of the equipment (not applicable to equipment furnished by the Federal Government).
 - (vii) Location and condition of the equipment and the date the information was reported.
 - (viii) Unit acquisition cost.
 - (ix) Ultimate disposition data, including date of disposal and sales price or the method used to determine current fair market value where a recipient compensates DOL for its share."

Corrective Action (s) Recommended:

SWAPDD must provide an explanation with supporting documentation that inventory records have been updated and provide a corrective action plan that will assure accurate inventory records will be maintained.

Note:

Monitoring reports and related correspondence are to be presented to auditors prior to their initiating audits. Problems identified in a monitoring report may be identified as administrative findings or questioned costs in subsequent audits. The monitoring findings and corrective actions may also be used to assist in resolving audit findings and could be used as part of the justification for requesting a waiver of repayment of disallowed costs, if appropriate.

Closing a monitoring report, or portions thereof, does not absolve subsequent audit findings that may arise from the same issue(s) identified in the monitoring report. Appeals of the State's monitoring reviews, investigations and audits will be processed by the Arkansas Appeals Tribunal.

WIOA Enrollment

	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Total
Beginning Enrolled:	73	78	62	66	76	88	111	139	158	163	194	199	73
Adult	7	3	1	9	8	16	17	14	14	19	5	-	113
DLW	-	-	-	-	1	4	3	-	-	8	-	-	16
ISY	3	-	1	-	-	-	-	-	-	-	-	-	4
OSY	-	-	2	1	3	5	10	5	7	4	-	-	37
Entered Follow-up	(5)	(19)	-	-	-	(2)	(2)	-	(16)	-	-	-	(44)
Ending	78	62	66	76	88	111	139	158	163	194	199	199	199

	Hard-to-Serve Categories			
	Adult	Dislocated Worker		Youth
Not a HS Graduate	11	Displace Homemaker	1	Offender
Veteran	11	Exhaustee	2	Pregnant/Parenting
Low Income	82	Veteran		Dropout
TANF	3	Single Parent	3	Basic Skills Deficient
Receives Public Assistance	52			Out-of-School
Offender	16			Homeless
Single Parent	39			Disabilities
Disabilities	5			

WIA Monthly Performance Report for PY15 2-May

	2-May	9-May	16-May	23-May
Adult Program				
Entered Employment Rate	83.9	83.9	84.0	84.0
Entered Employment Rate Goal	84.0	84.0	84.0	84.0
Variance	(0.1)	(0.1)	(84.0)	(84.0)
Retention Rate	84.0	84.0	88.0	88.0
Retention Rate Goal	88.0	88.0	88.0	88.0
Variance	(4.0)	(4.0)	(88.0)	(88.0)
Average Earnings	12181.7	12181.7	13080.0	13080.0
Average Earnings Goal	13080.0	13080.0	13080.0	13080.0
Variance	(898.3)	(898.3)	(13080.0)	(13080.0)
DLW Program				
Entered Employment Rate	90.0	90.0	88.0	88.0
Entered Employment Rate Goal	88.0	88.0	88.0	88.0
Variance	2.0	2.0	(88.0)	(88.0)
Retention Rate	95.2	95.2	93.0	93.0
Retention Rate Goal	93.0	93.0	93.0	93.0
Variance	2.2	2.2	(93.0)	(93.0)
Average Earnings	18820.2	18820.2	14114.0	14114.0
Average Earnings Goal	14114.0	14114.0	14114.0	14114.0
Variance	4706.2	4706.2	(14114.0)	(14114.0)
Youth Program				
Placement in Employment or Education	69.6	69.6	81.7	81.7
Placement in Employment or Education Goal	81.7	81.7	81.7	81.7
Variance	(12.1)	(12.1)	(81.7)	(81.7)
Attainment of a Degree or Certificate	73.1	73.1	81.5	81.5
Attainment of a Degree or Certificate Goal	81.5	81.5	81.5	81.5
Variance	(8.4)	(8.4)	(81.5)	(81.5)
Literacy or Numeracy Gains	62.5	62.5	72.0	72.0
Literacy or Numeracy Gains Goal	72.0	72.0	72.0	72.0
Variance	(9.5)	(9.5)	(72.0)	(72.0)
Goals Met/Exceeded	3	3		
Goals Not Met	6	6		

**WIOA Management Summary
July 1, 2015 to March 31, 2016**

Prepared by Shane Bennett on 4/18/2016

Current state of finances:		Participants							
	PY2015 funding	-20% Budgeted Carryover	+ Prior Year Carryover	= Current Year Budget	Actual Costs	Projected Operating costs left to spend this year	CY Obligations left to spend on current participants	Number served this year	Funding available for new participants or additional funding requests
Adult	510,404	(102,081)	509,560	917,883	441,317	50,252	150,178	116	276,000
DLW	270,288	(54,058)	153,877	370,107	100,424	34,942	2,760	13	232,000
Youth	552,332	(110,466)	290,749	732,615	287,498	51,709	125,392	65	268,000

Current year goals:

	Current Year Available Funding	PY2015 Annual enrollment goals	PY2015 new enrollments (includes enrollment through date report was prepared)	PY2015 remaining enrollment goal	Available \$\$ per new enrollee (if too high, you need to increase goal, if too low, you need to reduce goal)
Adult	276,000	115	104	11	25,091
DLW	232,000	25	10	15	15,467
Youth	268,000	45	38	7	38,286

OSY Expenditure Rate	
PY14 WIA	28.5%
PY14 WIOA	77.3%
Total rate	45.4%

Looking ahead:

	Budgeted carryover	Additional carryover if nothing changes	Total Projected carryover to PY2016	PY2016 Participant Obligations	PY2017 Participant Obligations	PY2018 Participant Obligations	Unobligated funding
Adult	102,081	276,000	378,081	73,692	-	-	304,389
DLW	54,058	232,000	286,058	-	-	-	286,058
Youth	110,466	268,000	378,466	87,048	18,555	-	272,863

WIOA Planning

3/31/2016	Planned expenses through 06/30/2016										6/30/2016	6/30/2017
	Adult			DLW			Youth					
	FY15	PY15	FY16	FY15	PY15	FY16	PY14	PY15				
Balance	61,646	41,656	457,748	46,072	40,510	218,778	-	508,254	107,718	1,266,946		
April Operating Equipment	(15,012)	(1,739)	-	(11,647)	-	-	-	(17,236)				
Participants	(1,000)	-	-	(1,000)	-	-	-	(1,000)				
Balance	(45,635)	(9,050)	-	(3,295)	-	-	-	(42,377)				
May Operating Equipment	(0)	30,867	457,748	30,129	40,510	218,778	-	447,641	30,129	1,195,544		
Participants	-	(16,751)	-	(11,647)	-	-	-	(17,236)				
Balance	-	(1,000)	-	(1,000)	-	-	-	(1,000)				
June Operating Equipment	-	(13,117)	(41,568)	(3,295)	-	-	-	(42,377)				
Participants	(0)	(0)	416,180	14,187	40,510	218,778	-	387,028	14,186	1,062,496		
Balance	-	-	(16,751)	(9,891)	(1,756)	-	-	(17,236)				
Equipment	-	-	(1,000)	(1,000)	-	-	-	(1,000)				
Participants	-	-	(54,685)	(3,295)	-	-	-	(42,377)				
Balance	(0)	(0)	343,745	-	38,754	218,778	-	326,415	(0)	927,691		
Operating Mth Avg	16,751			11,647				17,236				
Existing part avg	54,685			3,295				42,377				
Total Add'l Eq	3,000			3,000				3,000				

**Southwest Arkansas Local WIOA Funding for Program Year 2015 from July 1, 2015 to June 30, 2016
as of End of the 9th Month of the Program Year - June 30, 2016**

	Prior Year	Mar 2016	Year to Date	Annual Budget	Budget Variance	In House Estimates		Monthly Averages						
						%	%	\$	%	%	Actual	Budgeted	Variance	
														Based on trends, future plans and current enrollment
Adult Funds-Program														
Prior Year Carryover Funds														
Funds-PY15	FY15 xfer from DLW		304,337	29.8%	203,500	29.3%	149,258	23.3%	12,600	10,600	(2,000)			
Funds-FY16			247,879	24.3%	42,656	6.1%	419	0.1%	-	-	-			
			467,748	45.9%	449,450	64.6%	84	0.0%	-	-	-			
Total Available Funding			1,019,964	54.1%	695,606	100.0%								
Salaries and fringe benefits	128,650	42.8%	16,841	113,612	25.7%	127,569	21.4%	149,258	23.3%	12,600	10,600	(2,000)		
Advertising	378	0.1%	190	334	0.1%	335	0.1%	419	0.1%	-	-	-		
Contract labor	39	0.0%	-	-	-	335	0.1%	84	0.0%	-	-	-		
Depreciation and equipment	2,951	1.0%	386	3,501	0.8%	4,372	0.7%	4,595	0.7%	400	400	-		
Indirect costs	26,208	8.7%	2,474	21,678	4.9%	24,132	4.0%	27,711	4.3%	2,400	2,000	(400)		
Insurance	531	0.2%	27	760	0.2%	226	0.0%	815	0.1%	100	-	(100)		
Meetings	85	0.0%	-	-	-	-	-	-	-	-	-	-		
Occupancy costs	13,043	4.3%	1,435	8,832	2.0%	15,509	2.6%	12,711	2.0%	1,000	1,300	300		
Office expenses	676	0.2%	19,874	21,619	4.9%	1,180	0.2%	21,916	3.4%	2,400	100	(2,300)		
Repairs and maintenance	3,505	1.2%	536	2,540	0.6%	2,862	0.5%	3,254	0.5%	300	200	(100)		
Supplies	3,040	1.0%	209	2,161	0.5%	2,175	0.4%	2,706	0.4%	200	200	-		
Travel and training	6,997	2.3%	1,196	6,262	1.4%	8,625	1.4%	8,082	1.3%	700	700	-		
Operating Expenses	186,103	61.9%	43,169	181,299	41.1%	187,320	31.4%	231,551	36.1%	20,100	15,500	(4,600)		
Training expenses	71,309	23.7%	26,206	162,614	36.8%	143,453	24.0%	213,128	33.2%	18,100	12,000	(6,100)		
Transportation	11,609	3.9%	4,604	20,386	4.6%	40,987	6.9%	37,201	5.8%	2,300	3,400	1,100		
Work experience	6,926	2.3%	11,645	32,479	7.4%	143,453	24.0%	92,375	14.4%	3,600	12,000	8,400		
Childcare	-	0.0%	540	700	0.2%	20,493	3.4%	2,080	0.3%	100	1,700	1,600		
Needs related payments	21,933	7.3%	7,341	41,562	9.4%	20,493	3.4%	56,437	8.8%	4,600	1,700	(2,900)		
Other supportive services	2,876	1.0%	194	2,278	0.5%	40,987	6.9%	8,975	1.4%	300	3,400	3,100		
Participant Expenses	114,653	38.1%	50,529	260,018	58.9%	409,866	68.6%	410,196	63.9%	29,000	34,200	5,200		
Total Expenses	300,756	100.0%	93,698	441,317	100.0%	597,186	100.0%	641,747	100.0%	49,100	49,700	600		
Total Remaining Funds				578,647	56.7%	98,420	= 20% Carryover	235,100			total available to obligate			

**Southwest Arkansas Local WIOA Funding for Program Year 2015 from July 1, 2015 to June 30, 2016
as of End of the 9th Month of the Program Year -June 30, 2016**

	Prior Year	Mar 2016	Year to Date	Annual Budget	Budget Variance	In House Estimates		Monthly Averages												
						%	\$	%	\$	%	Actual	Budgeted	(Over)/Under Variance							
														Based on trends, future plans and current enrollment						
Dislocated Worker-Program																				
Prior Year Carryover Funds				359,100	84.7%	255,000	49.6%													
Funds-PY15				(163,713)	-38.6%	41,510	8.1%													
Funds-PY16				228,778	53.9%	217,764	42.3%													
Total Available Funding				424,165	100.0%	514,274	100.0%													
Salaries and fringe benefits	81,313	56.0%	7,627	56,324	56.1%	87,308	18.9%	(30,984)	81,018	58.7%	6,300	7,300	1,000							
Advertising	233	0.2%	109	202	0.2%	229	0.0%	(27)	260	0.2%	-	-	-							
Contract labor	28	0.0%	-	-	-	229	0.0%	(229)	58	0.0%	-	-	-							
Depreciation and equipment	2,037	1.4%	209	2,518	2.5%	2,992	0.6%	(474)	3,266	2.4%	300	200	(100)							
Indirect costs	15,806	10.9%	1,101	11,089	11.0%	17,643	3.8%	(6,554)	15,498	11.2%	1,200	1,500	300							
Insurance	269	0.2%	11	631	0.6%	154	0.0%	477	670	0.5%	100	-	(100)							
Meetings	50	0.0%	-	-	-	-	-	-	-	-	-	-	-							
Occupancy costs	7,808	5.4%	817	6,087	6.1%	10,615	2.3%	(4,528)	8,741	6.3%	700	900	200							
Office expenses	628	0.4%	2,154	3,091	3.1%	807	0.2%	2,284	3,293	2.4%	300	100	(200)							
Repairs and maintenance	2,112	1.5%	307	1,758	1.8%	1,959	0.4%	(201)	2,247	1.6%	200	200	-							
Supplies	1,756	1.2%	120	1,521	1.5%	1,488	0.3%	33	1,893	1.4%	200	100	(100)							
Travel and training	3,234	2.2%	963	3,571	3.6%	5,903	1.3%	(2,332)	4,791	3.5%	400	500	100							
Operating Expenses	115,274	79.4%	13,420	86,793	86.4%	129,327	28.0%	(42,534)	121,735	88.1%	9,700	10,800	1,100							
Training expenses	27,562	19.0%	-	11,261	11.2%	83,273	18.0%	(72,012)	11,573	8.4%	1,300	6,900	5,600							
Transportation	1,077	0.7%	487	2,334	2.3%	33,309	7.2%	(30,975)	4,378	3.2%	300	2,800	2,500							
Work experience	-	0.0%	-	36	0.0%	133,236	28.8%	(133,200)	-	-	-	11,100	11,100							
Childcare	-	0.0%	-	-	-	16,655	3.6%	(16,655)	-	-	-	1,400	1,400							
Needs related payments	-	0.0%	-	-	-	33,309	7.2%	(33,309)	-	-	-	2,800	2,800							
Other supportive services	1,231	0.8%	-	-	-	33,309	7.2%	(33,309)	440	0.3%	-	2,800	2,800							
Participant Expenses	29,870	20.6%	487	13,631	13.6%	333,091	72.0%	(319,460)	16,391	11.9%	1,600	27,800	26,200							
Total Expenses	145,144	100.0%	13,907	100,424	100.0%	462,418	100.0%	(361,994)	138,126	100.0%	11,300	38,600	27,300							
Total Remaining Funds				323,741	76.3%	51,856	= 20% Carryover		273,000		available to obligate									

**Southwest Arkansas Local WIOA Funding for Program Year 2015 from July 1, 2015 to June 30, 2016
as of End of the 9th Month of the Program Year -June 30, 2016**

	Prior Year	Mar 2016	Year to Date		Annual Budget		Budget Variance	In House Estimates Based on trends, future plans and current enrollment		Monthly Averages				
			\$	%	\$	%		\$	%	\$	%	Actual	Budgeted	Variance
Youth Funds-Program														
Prior Year Carryover Funds			290,749	34.5%	117,500	18%	(12,801)	143,638	30.9%	12,000	10,100	(1,900)		
Funds-PY15			552,332	65.5%	535,762	82.0%	567	1,111	0.2%	100	-	(100)		
Total Available Funding			843,081	100.0%	653,262	100.0%								
Salaries and fringe benefits	153,161	40.6%	108,438	37.7%	121,238	22.2%	(12,801)	143,638	30.9%	12,000	10,100	(1,900)		
Advertising	401	0.1%	1,003	0.3%	436	0.1%	567	1,111	0.2%	100	-	(100)		
Contract labor	45	0.0%	-	-	436	0.1%	(436)	108	0.0%	-	-	-		
Depreciation and equipment	3,939	1.0%	4,873	1.7%	5,692	1.0%	(819)	6,298	1.4%	500	500	-		
Indirect costs	32,479	8.6%	21,704	7.5%	21,400	3.9%	304	27,052	5.8%	2,400	1,800	(600)		
Insurance	569	0.2%	229	0.1%	294	0.1%	(65)	304	0.1%	-	-	-		
Meetings	78	0.0%	-	-	-	-	-	-	-	-	-	-		
Occupancy costs	15,675	4.2%	13,467	4.7%	20,193	3.7%	(6,726)	18,514	4.0%	1,500	1,700	200		
Office expenses	1,931	0.5%	1,875	0.7%	1,536	0.3%	339	2,259	0.5%	200	100	(100)		
Repairs and maintenance	4,189	1.1%	3,924	1.4%	3,726	0.7%	198	4,855	1.0%	400	300	(100)		
Supplies	3,351	0.9%	3,034	1.1%	2,831	0.5%	203	3,743	0.8%	300	200	(100)		
Travel and training	12,806	3.4%	6,847	2.4%	11,230	2.1%	(4,383)	9,220	2.0%	800	900	100		
Operating Expenses	228,624	60.6%	165,393	57.5%	189,012	34.6%	(23,619)	217,102	46.7%	18,200	15,600	(2,600)		
Training expenses	11,344	3.0%	18,093	6.3%	53,564	9.8%	(35,471)	19,015	4.1%	2,000	4,500	2,500		
Transportation	2,052	0.5%	2,539	0.9%	14,284	2.6%	(11,745)	3,234	0.7%	300	1,200	900		
Work experience	130,745	34.7%	100,503	35.0%	267,822	49.0%	(167,319)	221,366	47.6%	11,200	22,300	11,100		
Childcare	2,500	0.7%	-	-	-	-	-	-	-	-	-	-		
Incentive	880	0.2%	570	0.2%	10,713	2.0%	(10,143)	2,985	0.6%	100	900	800		
Other supportive services	850	0.2%	399	0.1%	10,713	2.0%	(10,314)	896	0.2%	-	900	900		
Participant Expenses	148,371	39.4%	122,104	42.5%	357,096	65.4%	(234,992)	247,496	53.3%	13,600	29,800	16,200		
Total Expenses	376,995	100.0%	287,498	100.0%	546,108	100.0%	(258,610)	464,598	100.0%	31,800	45,400	13,600		
Total Remaining Funds			555,583	65.9%	107,154	= 20% Carryover		268,000		available to obligate				

**Southwest Arkansas Local WIOA Funding for Program Year 2015 from July 1, 2015 to June 30, 2016
as of End of the 9th Month of the Program Year - June 30, 2016**

	Prior Year	%	Mar 2016	Year to Date \$	%	Annual Budget \$	%	Budget Variance	In House Estimates		Monthly Averages			
									Based on Trends, future plans and current enrollment		Actual	Budgeted	Variance	
									\$	%				
WIA Administrative Funds														
Prior Year Carryover Funds				479	0.7%	-	-							
Funds-PY15				41,222	58.0%	41,222	47%							
Funds-FY16				29,392	41.3%	46,774	53%							
Total Available Funding				71,093	58.7%	87,996	100.0%							
Salaries and fringe benefits	13,988	19.4%	3,265	15,585	24.5%	23,882	27.1%	(8,297)	23,882	26.9%	1,700	2,000	300	
Depreciation and equipment	490	0.7%	89	524	0.8%	-	-	524	700	0.8%	100	-	(100)	
Indirect costs	55,543	77.1%	3,742	27,296	42.9%	41,145	46.8%	(13,849)	41,145	46.4%	3,000	3,400	400	
Insurance	17	0.0%	4	30	0.0%	93	0.1%	(63)	93	0.1%	-	-	-	
Occupancy costs	6	0.0%	2	5	0.0%	-	-	5	-	-	-	-	-	
Office expenses	1,446	2.0%	129	878	1.4%	600	0.7%	278	600	0.7%	100	100	-	
Professional fees	-	0.0%	3,623	19,316	30.3%	21,322	24.2%	(2,006)	21,322	24.0%	2,100	1,800	(300)	
Repairs and maintenance	-	0.0%	-	17	0.0%	454	0.5%	(438)	454	0.5%	-	-	-	
Supplies	115	0.2%	-	6	0.0%	500	0.6%	(494)	500	0.6%	-	-	-	
Travel and training	393	0.5%	6	31	0.0%	-	-	31	-	-	-	-	-	
Total Expenses	71,998	100.0%	10,860	63,688	100.0%	87,996	100.0%	(24,308)	88,696	100.0%	7,000	7,300	300	
Total Remaining Funds				7,405	10.4%									