

AGENDA

Little Rock Workforce Development Board
Executive Committee Meeting
December 12, 2019
Noon

Call to Order/Welcome	Kristi Barr	
Roll Call/Determine Quorum	Janet Davis	
Minutes Previous Meeting (ACTION ITEM)	Kristi Barr	2-9
Conflict of Interest Statements	Kristi Barr	
LRWDB Chair's Report	Kristi Barr	
• Committee Reports		
○ One-Stop Partners Advisory Committee	Jo Keegan	
○ Services to Persons with a Disability Committee		
○ Services to Youth Committee	Kathy Fulks	
WIOA Service Provider's Report	Sheena Fluker	
Executive Director's Report	W.J. Monagle	
• Activity Report		10
• Corrected September 2019 Financial Report (ACTION ITEM)		11-40
• Policy Directions from DOL Monitoring Report (ACTION ITEM)		41-51
Other Business	Kristi Barr	
• Meeting Schedule 2020:		
○ Executive Committee		
▪ February 27, April 23, June 25, August 27, October 22,		
○ Full Board		
▪ January 23, March 26, May 28, July 23, September 24, December 10		
Announcements - Adjourn	Kristi Barr	

MINUTES

Little Rock Workforce Development Board
Executive Committee Meeting
September 26, 2019

PRESENT

Members Present: Kristi Barr, James McCarther, Susan P. North, Kathy Fulks, Jo Keegan
LRWDB Staff: W.J. Monagle, Janet Davis
Arbor Education & Training: Sheena Fluker
LRWDB Attorney: Steve Riggs
Arkansas Department of Workforce Services: Angela Cook, Rowena Reyes

CALL TO ORDER/ROLL CALL

Kristi Barr called the meeting to order. The audience was welcomed and reminded that the meeting was being recorded. It was determined that a quorum was present.

MINUTES FROM PREVIOUS MEETING

Upon a motion by Jo Keegan, duly seconded by Susan P. North, it was unanimously **RESOLVED:** To approve the minutes of the May 23, 2019 meeting as presented.

EXECUTIVE COMMITTEE AUTHORIZATION

Director Monagle reported that LRWDB staff and contracted servicer provider staff must replace computer equipment that will not be supported by Microsoft, DIS or ADWS-IT beyond December 31, 2019. After discussion upon a motion by Kathy Fulks, duly seconded by Jo Keegan, it was unanimously **RESOLVED:** To authorize the Executive Director to negotiate the specifications, cost and purchase of new computer equipment which will be reflected in a modified budget realized with cost savings from unused rental expenses.

One-Stop Partners Advisory Committee

Jo Keegan reported on the following:

- ADWS Building Purchase
- Arkansas Job Link Conference
- ARS Disability Awareness

Services to Youth Committee

Kathy Fulks distributed minutes and discussed the September 16, 2019 Youth Services Committee Meeting (Exhibit 1)

WIOA SERVICE PROVIDER/ONE STOP OPERATOR'S REPORT

Sheena Fluker presented Rescare Workforce Services August 2019 LRWD Briefing Report (Exhibit II).

EXECUTIVE DIRECTOR'S REPORT

Activity Report

Director Monagle presented the Executive Director's Report dated September 26, 2019 (Exhibit III).

ADWS Monitoring

Director Monagle reported that ADWS final monitoring determination for Program Year 2015 and 2016 has been received. Approximately \$55,000 in disallowed cost were found related to:

1. Procurement of Attorney
2. Procurement of Communications Strategist
3. Procurement of annual audit CPA firm
4. Expense related to Promise Grant end of the year event
5. Expense related to LRWDB Promise Grant Payroll (one pay period)

Director Monagle responded to questions and advised:

- The final determination has not been accepted as of September 26, 2019
- There was no ill intent and/or criminal intent and the disallowed costs are considered reasonable as noted in the final ADWS monitoring determination
- Discussions continue with the Board Chairman, Board Attorney and Director Monagle regarding submitting a request to ADWS and DOL for waiver of the disallowed cost
- If the waiver request is not approved, payment of the disallowed costs would fall on the City of Little Rock
- Chairman Day requested that a formal email be sent to the City of Little Rock alerting them to the potential liability risk
- All parties are moving forward and hope to resolve the findings quickly

DOL Monitoring

Director Monagle reported that from September 9-13, 2019 LRWDB and ResCare staff underwent a Department of Labor monitoring visit of the Rock City Reentry Adult Program. Three best practices were identified at the exit interview. The formal DOL report will arrive in 30-45 days.

ANNOUNCEMENTS

Next meetings:

- LRWDB Full Board: October 24, 2019
- LRWDB Executive Committee: December 12, 2019

ADJOURNMENT

Upon a motion made and duly seconded the meeting adjourned at 1:11 pm.

Approved

Little Rock Work Force Youth Services Committee Meeting
September 16, 2019 at 9:30 a.m.
Started: 9:42/ Ended: 11:06

Attendees:

Kathy Fulks (ACEF)
W.J. Monagle (LRWDB)
Darretta Nelson (WIOA Youth)
Omoniyi Amoran (LR Job Corps)
Akil Herbert (LR Job Corps)
Tauheed Salaam (ACDRC)
Melissa Mitchell (YouthBuild)
Michael Sanders (City of LR DCP)
Maggie Strickland (ACEF)

Agenda:

- WIOA Youth Program Updates
- Young Adult REO Grant – Reintegrating Ex-Offenders (DOL)
- Community Partners Program Updates and Announcements
- YouthBuild Grant Updates

Meeting Minutes:

WJ apologized for the room change due to a double booking in his schedule. He started the meeting by announcing they did receive the 1.5 million reentry grant for young adults ages 18 – 24. The grant should cover about 188 young adults being release from a correctional facility or currently on probation. Unfortunately, they did not receive the grant for adults that could have covered about 185 people. WJ said they should receive the grant around July 1st and the planning phase will take about three months. They will start enrolling people at the end of the year and expecting to serve about 188 youth. Some of their training sponsors include: Pine Bluff Academy (CDL), Our House (Culinary Arts), Home Health Aid, Pulaski Tech (Industrial Maintenance Tech), and ACEF (Construction). Tauheed asked if they would accept direct referrals. WJ responded yes for individuals within 6 months of being released or still under probation. Melissa asked would the emphasis be on academics or occupational goals. WJ answered occupational. Tauheed asked if the person turns 25 after enrollment would they still qualify. WJ said yes. He said there is an exception for 10% of the 188; they can be basic skills deficient, lack of high school diploma or other challenges. Darretta mentioned WIOA could utilize that 10% due to a decrease in work time. She stated co-enrollment will be key for WIOA and YouthBuild. Michael asked if there will be a fact sheet provided. WJ assumes the same requirements will be utilized as with the adult program. He is not sure if there will be a briefing or limits on repeated applicants.

Darretta shared that WIOA currently has 3 enrolled and it's at a slow pace. She stated the students are not sure which career they would like to pursue. She said they will start recruiting and Marcus from CADC is good about sharing information on WIOA.

Exhibit I

Darretta says she is targeting individuals with one year away from graduation or a lot of financial responsibility. She mentioned outreach is going good and Joe Vincent (Fab40) holds a 4 week course on job skills. Darretta spoke at the Juvenile Detention Center and had 1 youth with a strong interest in the program. The word is getting out via social media and flyers. Darretta has a goal to enroll 5. Right now, there are 34 active enrollments but students are not showing up to take the Tabe test.

Melissa discussed YouthBuild is currently in the follow-up phase. The current grant will be done February 2020. The students that have not completed their requirements will have the opportunity to finish up. Placement is above average. From January to June, about 10 credentials have been obtained from students enrolled. Melissa touched on staying connected and building relationships with them. They will offer the same credentials but with a different design. Also, they are looking to hire a case manager that will specialize in developing jobs in the community for students and train them for the next grant. YouthBuild has surpassed their enrollment goal and they're always ready for change. Tauheed asked her to explain an externship. Melissa explained the externship is additional experience after credentialing.

Michael touched on hiring 600 youth employees which ranged 16 to 21 years old. The minimum wage increased but funding did not. Therefore, they may have to pay the students a stipend instead of minimum wage next year. They partnered with 190 work sites and hired 10 to 12 college students as mentors. About 60% of the employees were new hires and never worked in student employment. As a result, there were some challenges but employers who prepared did best with the students. There will be an orientation with the worksites until June to discuss what works, not working, their expectations, student employees are not free labor, more training, and job shadowing. Michael said there were some issues with students having idle time and multiple supervisors. Most of the student employees received above average on their exit surveys. He announced the Community Block Party will be held this Saturday, September 21st 10am to 2pm at the West Central Community Center. If you would like a booth, contact Starla Frazier at 399-3420. Michael talked about his experience with the new bus system. He said the staff took a tour with headphones to experience the new app (Trans Lock/Metro Tracks) and cheaper routes. He said you can contact Becca Green for a presentation at bgreen@armetro.org or 501-375-6717 ext. 241.

Tauheed said they focus on youth development; work with schools and businesses for conflict resolution. He said they have a jag program at McClellan and will do a follow-up with everyone.

Omoniyi shared their program is changing. Performance is now based on placement and went from 35% down to 20% which is now measured on the job. He would like to hire more people to help with placement. Even though the enrollee does not finish, he/she still has to be placed and the 6 months follow-up is still required. Omoniyi said he is talking with military recruiters, focusing on apprenticeship for construction and partnering with Pulaski Tech to look for programs to continue advancement after Job Corps. He said some students are from a small town and there is no jobs back at home.

He would like to help them become more self sufficient. Job Corps is a self paced program and they have intake every Monday. The next graduation is scheduled for October 11th. Darretta suggested using previous students to speak at the graduation ceremony. Students that come in without high school diploma and obtain GED will receive \$1200; students with a high school diploma and receive credentials will receive \$500.

Akil talked about 9 students participated in the Rock the Block with Habitat for Humanity this past weekend. Also, he had about 20 students to do work on Wednesday and Thursday. Akil said students felt safe with cops patrolling the area and gave the students a chance to network with the painters. The students enjoyed the opportunity and Dominos Pizza was served for lunch. Akil announced they are looking to hire an admission counselor in Harrison. The job title will be Career Transition Specialist; they must have a degree and will earn about \$30,000 a year.

Kathy said the students from Job Corps would receive 6 months credit if they transfer to ACEF. She explained BePro Be Proud is similar to a college tour but represents the construction trades. The trailer gives the students a chance to use simulators and get them interested. The trailer has 11 different types of skilled trades such as robotics, CDL, welding, etc. To schedule a tour, you can view their website or contact Andrew Parker at aparker@arkansasstatechamber.com. Darretta asked Kathy about information on HVAC. She said she would send it to her.

Agenda for Next Meeting:

Next meeting Monday, October 21st at 9:30 am
(Meetings are Every 3rd Monday of the Month)



ResCare Workforce Services

LRWD Briefing Report

Reporting Period: August 2019
Arkansas Workforce Center
September 2019

Exhibit II

ResCare Monthly Briefing Report

Monthly Reporting

Youth WIOA:

- Annual Enrollment Goal-40
- Actual-4 YTD,

Adult WIOA:

- Annual Enrollment Goal-50
- Actual -28 YTD

DLW WIOA:

- Annual Enrollment Goal-30
- Actual-6 YTD

Community Outreach Measures:

- Annual Enrollment Goal-48
- Actual-10 YTD

Maintain Community Access Points:

- Actual-Pending new locations and goals

Hiring Events\Recruitment:

- Annual Enrollment Goal-48
- Actual-4 YTD

OJT Contracts:

- Annual Enrollment Goal-3

WIOA Youth 14 Elements

- Annual Enrollment Goal-14

Reentry Enrollment

- 2 Year Program Enrollment Goal-188
- Due to start 10/1/2019

Disaster Grant Enrollees

- 5/12 Participants referred have completed enrollment and are ready to work

Apprenticeship Grant Enrollees

- Medline 30/30
- First Orion 4/6

ResCare Workforce appreciates the opportunity to provide services to the Arkansas Workforce Center at Little Rock. This monthly report has been provided as a briefing of the work completed by our team during the month of September 2019. If you have any questions, please contact Sheena Fluker, Project Director, at (501) 523-0036 or Sheena.Fluker@Arkansas.gov

September 26, 2019
LRWDB Executive Director's Report
W.J. Monagle

I. Important Accomplishments and Notices (*indicates more is on the LRWDB website)

- On 9/4/19 the AR Div. of Building Authority notified the LRWDB that it was terminating the sublease at 5401 S. University – since the property had been sold to the state effective 8/27/19. This means that we will pay next to nothing in rent for the space we occupy. It also means that ADWS is in direct control of the building. New negotiations began on 8/23/19 to realign space per demand.
- From 9/9-13/19 LRWDB and ResCare staff underwent a DOL monitoring visit of its Rock City Reentry Adult Program. The report will arrive in 30-45 days.
- *On 8/23/19 the City of Little Rock held a hiring event to fill 25 positions to help clean up parks and public spaces of flood debris, funded by the DOL DW-Natural Disaster Grant of \$805K and administrated through the LRWDB. More than 20 initial job offers were made, pending drug and background checks.

II. Outreach, Training and Attendance

- *On 8/30/19 the LRWDB executive director attended the final graduation ceremony of the Rock City Reentry Culinary Program delivered at Our House Homeless Center. There were five graduates in this class and 51 in all.
- On 9/5-6/19 the LRWDB and ResCare staff attended the WIOA Partners Conference held at the Embassy Suites in Little Rock.
- On 9/12/19 the LRWDB executive director met with managers of Essick Air and toured its production facility off of 65th St. in preparation of submitting a WBTP Incumbent Worker training grant application for four of its employees.
- On 9/16/19 the LRWDB Youth Services Committee met.
- On 9/16/19 LRWDB, ResCare and ADWS staff met with AR Food Bank staff to discuss shared mission values and platforms for collaboration around work.
- *On 9/18/19 the combined Business Outreach Teams of the LRWDB and the Central AR WDA hosted Thomas P Miller & Associates (TPMA) for a technical assistance workshop on redefining the role of business liaison under WIOA.
- On 9/19/19 the LRWDB executive director attended the 2nd FAME planning meeting at the LR Port Authority to gauge business interest and support.
- On 9/22/19 the LRWDB, ResCare and RCRP partners staffed a tent at the 9th Annual LR Food Truck Festival, recruiting for careers in the culinary arts.
- On 9/24/19 the LRWDB One Stop Partners Committee met.
- On 9/25/19 the LRWDB executive director volunteered at the “Who Works the Rivers?” fieldtrip for N/LRSD HS students at Witt Stephens Jr. Nature Center.

III. Budget and Financials – No Financial Reports – See Financial Action Item

IV. Next Steps –

- *The next meeting of the full LRWDB will be October 24, 2019.
- *The next meeting of the LRWDB Executive Committee will be Dec. 5, 2019.

December 12, 2019
LRWDB Executive Director's Report
W.J. Monagle

I. Important Accomplishments and Notices (*indicates more is on the LRWDB website)

1. On 11/18/19 the LRWDB filed its final response to the ADWS PY17 WIOA and PROMISE Monitoring Reports acknowledging acceptance of ADWS final determinations and asks that questioned costs be waived by DOL & ADWS.
2. On 11/22/19 the LRWDB met with the Deputy Director Snead, AOC Keegan and other staff from ADWS to further discuss the division of common and dedicated space at the LRWFC, which will ultimately benefit the LRWDB.
3. On 11/26/19 the LRWDB was able to purchase 19 Dell OptiPlex 7760 computers for \$17,604.24 in order to meet the operating standards of the ADWS network.
4. The LRWDB single financial audit by BKD, Inc. was postponed from 11/4-8/19 to 12/9-13/19 due to BKD's crowded schedule.
5. *On 11/26/19 Arbor/ResCare and LRWDB staff met with City of Little Rock staff to strategize efficiencies on NDWG AR-30-81 Natural Disaster Grant. That effort has led to 11 employees hired out of 25 positions with more to come soon.

II. Outreach, Training and Attendance

1. On 11/5/19 & 12/3/19 the LRWFC Partners Advisory Committee met.
2. *On 11/13/19 four staff from Arbor/ResCare, LRWDB and CAPDD had a table display and attended and Annual Women's Business Luncheon sponsored by the Greater Little Rock Chamber of Commerce.
3. On 11/15/19 the LRWFC Partners held two Sensitivity Training workshops.
4. On 11/18/19 the Youth Services Committee met in the LRWFC.
5. On 11/21/19 LRWDB Executive Director attended the Adult Education Center's Thanksgiving Luncheon at the invitation of LRWDB member Larry Schleicher.
6. *On 11/27/19 the LRWDB received bids in response to two (2) RFPs under the Rock City Reentry Young Adult Grant for Legal and Mental Health Services. One bid was received for each RFP and are under review for responsiveness.
7. *On 12/3/19 the LRWDB also hosted a workshop facilitated by the Thomas P. Murray & Associates consulting team on expanding the Work Based Learning Program and Apprenticeship opportunities with our employer partners. 25 Staff from ADWS, Little Rock, Central and Southeast Workforce Areas attended.
8. *On 12/4/19 four employees at Essick Air Products received their final day of training and certificates under an Incumbent Worker Training Grant for \$7K.
9. *On 12/5/19 the LRWDB executive director attended the fifth City of Little Rock Education Roundtable at the Hillary Clinton Children's Library.

III. Budget and Financials –See corrected Financial Reports for 9/30/19.

IV. Next Steps –

1. *The next meeting of the full LRWDB will be January 23, 2020.
2. *The next meeting of the LRWDB Executive Committee will be Feb. 27, 2020.
3. December will be dedicated to monitoring, audit and compliance responses.

Little Rock Workforce Development Board

Financial Report - Financial Report by fund, location & cost code - Unposted Transactions Included In Report

100 - WIOA Adult

10 - Little Rock Workforce Development Board

From 9/1/2019 Through 9/30/2019

	Current Month Actual	Current Year to date Actual	Total Budget - Original	Total Budget Variance - Original
Expenditures				
Salaries	4,162.44	12,550.40	53,777.33	41,226.93
SS/Medicare Tax	318.46	960.17	4,200.44	3,240.27
Dental	22.54	67.49	336.12	268.63
Disability Insurance	17.08	51.30	385.75	334.45
Group Life Basic	18.88	56.75	287.67	230.92
Group Medical	336.64	1,011.95	5,236.61	4,224.66
Retirement	374.64	1,129.58	5,230.14	4,100.56
Vision	0.40	1.19	64.80	63.61
Dues and Subscriptions	0.00	74.39	360.00	285.61
Equipment	0.00	0.00	997.38	997.38
Equipment Rental	99.57	306.52	1,662.30	1,355.78
Liability Insurance	0.00	0.00	1,329.84	1,329.84
Workers Compensation Insurance	0.00	(77.76)	0.00	77.76
Business Expense	26.28	45.40	216.00	170.60
Cell Phones	26.40	102.19	720.00	617.81
Internet/DSL	4.00	49.53	206.55	157.02
I T Support	15.19	45.57	83.11	37.54
Office Phone	48.99	244.35	921.15	676.80
Postage and Delivery	0.00	37.36	166.23	128.87
Printing and Reproduction	0.00	0.00	398.95	398.95
Professional Fees - Accounting	0.00	0.00	7,200.00	7,200.00
Professional Fees - Consulting	0.00	1,085.00	1,440.00	355.00
Professional Fees - Legal	427.80	995.10	3,600.00	2,604.90
Outreach	372.00	372.00	1,080.00	708.00
Rent	0.00	1,593.86	5,760.00	4,166.14
Shared Costs	0.00	0.00	831.15	831.15
Supplies - Catering Board/Exec	55.93	143.49	1,002.89	859.40
Hardware/Software	86.89	204.65	664.92	460.27
Supplies - Office	18.59	171.78	750.89	579.11
Staff Development	0.00	0.00	144.00	144.00
Travel - Mileage	0.00	0.00	180.00	180.00
Travel - Other	0.00	0.00	1,080.00	1,080.00
Utilities - Gas and Electric	6.05	259.65	930.89	671.24
Utilities	72.66	217.98	0.00	(217.98)
Total Expenditures	6,511.43	21,699.89	101,245.11	79,545.22

Little Rock Workforce Development Board

Financial Report - Financial Report by fund, location & cost code - Unposted Transactions Included In Report

110 - WIOA Youth

10 - Little Rock Workforce Development Board

From 9/1/2019 Through 9/30/2019

	Current Month Actual	Current Year to date Actual	Total Budget - Original	Total Budget Variance - Original
Expenditures				
Salaries	3,867.96	10,949.71	35,851.55	24,901.84
SS/Medicare Tax	295.88	837.63	2,800.29	1,962.66
Dental	20.98	59.25	448.16	388.91
Disability Insurance	16.02	44.86	257.17	212.31
Group Life Basic	17.70	49.59	191.78	142.19
Group Medical	315.88	883.35	3,491.07	2,607.72
Retirement	348.10	985.44	3,486.76	2,501.32
Vision	0.36	1.03	43.20	42.17
Dues and Subscriptions	0.00	81.57	240.00	158.43
Equipment	0.00	0.00	664.92	664.92
Equipment Rental	109.21	336.19	1,108.20	772.01
Liability Insurance	0.00	0.00	886.56	886.56
Workers Compensation Insurance	0.00	(51.84)	0.00	51.84
Business Expense	28.83	49.78	144.00	94.22
Cell Phones	28.94	112.03	480.00	367.97
Internet/DSL	4.38	47.91	137.70	89.79
I T Support	16.66	49.98	55.41	5.43
Office Phone	53.73	240.90	614.10	373.20
Postage and Delivery	0.00	40.97	110.82	69.85
Printing and Reproduction	0.00	0.00	265.97	265.97
Professional Fees - Accounting	0.00	0.00	4,800.00	4,800.00
Professional Fees - Consulting	0.00	1,190.00	960.00	(230.00)
Professional Fees - Legal	469.20	1,091.40	2,400.00	1,308.60
Outreach	408.00	408.00	720.00	312.00
Rent	0.00	1,409.84	3,840.00	2,430.16
Shared Costs	0.00	0.00	554.10	554.10
Supplies - Catering Board/Exec	61.34	157.38	668.59	511.21
Hardware/Software	95.26	224.38	443.28	218.90
Supplies - Office	20.37	188.38	500.59	312.21
Staff Development	0.00	0.00	96.00	96.00
Travel - Mileage	0.00	0.00	120.00	120.00
Travel - Other	0.00	0.00	720.00	720.00
Utilities - Gas and Electric	4.04	173.07	620.59	447.52
Utilities	48.44	145.32	0.00	(145.32)
Total Expenditures	6,231.28	19,706.12	67,720.81	48,014.69

Little Rock Workforce Development Board

Financial Report - Financial Report by fund, location & cost code - Unposted Transactions Included In Report

120 - WIOA Dislocated Worker

10 - Little Rock Workforce Development Board

From 9/1/2019 Through 9/30/2019

	Current Month Actual	Current Year to date Actual	Total Budget - Original	Total Budget Variance - Original
Expenditures				
Salaries	4,386.40	13,714.37	59,752.59	46,038.22
SS/Medicare Tax	335.57	1,049.15	4,667.16	3,618.01
Dental	23.42	73.68	373.47	299.79
Disability Insurance	17.90	55.72	428.61	372.89
Group Life Basic	19.86	61.81	319.63	257.82
Group Medical	353.46	1,098.15	5,818.46	4,720.31
Retirement	394.80	1,234.34	5,811.27	4,576.93
Vision	0.43	1.41	72.00	70.59
Dues and Subscriptions	0.00	83.99	400.00	316.01
Equipment	0.00	0.00	1,108.20	1,108.20
Equipment Rental	112.42	346.08	1,847.00	1,500.92
Liability Insurance	0.00	0.00	1,477.60	1,477.60
Workers Compensation Insurance	0.00	(86.40)	0.00	86.40
Business Expense	29.67	51.26	240.00	188.74
Cell Phones	29.81	115.38	800.00	684.62
Internet/DSL	4.52	55.66	229.50	173.84
I T Support	17.15	51.45	92.35	40.90
Office Phone	55.33	274.79	1,023.50	748.71
Postage and Delivery	0.00	42.18	184.70	142.52
Printing and Reproduction	0.00	0.00	443.28	443.28
Professional Fees - Accounting	0.00	0.00	8,000.00	8,000.00
Professional Fees - Consulting	0.00	1,225.00	1,600.00	375.00
Professional Fees - Legal	483.00	1,123.50	4,000.00	2,876.50
Outreach	420.00	420.00	1,200.00	780.00
Rent	0.00	1,785.42	6,400.00	4,614.58
Shared Costs	0.00	0.00	923.50	923.50
Supplies - Catering Board/Exec	63.16	162.03	1,114.32	952.29
Hardware/Software	98.10	231.06	738.80	507.74
Supplies - Office	20.99	193.96	834.32	640.36
Staff Development	0.00	0.00	160.00	160.00
Travel - Mileage	0.00	0.00	200.00	200.00
Travel - Other	0.00	0.00	1,200.00	1,200.00
Utilities - Gas and Electric	6.73	288.53	1,034.32	745.79
Utilities	80.73	242.19	0.00	(242.19)
Total Expenditures	6,953.45	23,894.71	112,494.58	88,599.87

Little Rock Workforce Development Board

Financial Report - Financial Report by fund, location & cost code - Unposted Transactions Included In Report

425 - YouthBuild II

10 - Little Rock Workforce Development Board

From 9/1/2019 Through 9/30/2019

	<u>Current Month Actual</u>	<u>Current Year to date Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Expenditures				
Salaries	1,363.96	3,988.27	8,789.53	4,801.26
SS/Medicare Tax	104.32	305.05	672.39	367.34
Dental	7.28	21.40	38.78	17.38
Disability Insurance	5.54	16.24	57.98	41.74
Group Life Basic	6.20	18.12	43.23	25.11
Group Medical	110.88	323.35	770.38	447.03
Retirement	122.74	358.90	791.05	432.15
Vision	0.13	0.37	30.00	29.63
Equipment Rental	0.00	0.00	400.00	400.00
Supplies - Office	0.00	0.00	200.00	200.00
Participant Supplies	0.00	0.00	1,000.00	1,000.00
Recruitment/Orientation	0.00	0.00	1,000.00	1,000.00
YB Van Insurance & Maintenance	0.00	0.00	2,500.00	2,500.00
Travel - Mileage	0.00	0.00	1,000.00	1,000.00
Travel - Other	0.00	0.00	2,400.00	2,400.00
Total Expenditures	<u>1,721.05</u>	<u>5,031.70</u>	<u>19,693.34</u>	<u>14,661.64</u>

Little Rock Workforce Development Board

Financial Report - Financial Report by fund, location & cost code - Unposted Transactions Included In Report

450 - Sector Partnership Asst.

10 - Little Rock Workforce Development Board

From 9/1/2019 Through 9/30/2019

	<u>Current Month Actual</u>	<u>Current Year to date Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Expenditures				
Business Expense	0.00	0.00	1,036.83	1,036.83
Professional Fees - Consulting	0.00	(2,431.96)	3,000.00	5,431.96
Supplies - Office	0.00	0.00	250.00	250.00
Travel - Mileage	0.00	0.00	1,000.00	1,000.00
Total Expenditures	<u>0.00</u>	<u>(2,431.96)</u>	<u>5,286.83</u>	<u>7,718.79</u>

Little Rock Workforce Development Board

Financial Report - Financial Report by fund, location & cost code - Unposted Transactions Included In Report

475 - Regional Planning Asst.

10 - Little Rock Workforce Development Board

From 9/1/2019 Through 9/30/2019

	<u>Current Month Actual</u>	<u>Current Year to date Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Expenditures				
Business Expense	0.00	0.00	3,073.60	3,073.60
Professional Fees - Consulting	0.00	300.00	3,000.00	2,700.00
Supplies - Office	124.46	124.46	1,000.00	875.54
Travel - Mileage	0.00	0.00	2,000.00	2,000.00
Total Expenditures	<u>124.46</u>	<u>424.46</u>	<u>9,073.60</u>	<u>8,649.14</u>

Little Rock Workforce Development Board

Financial Report - Financial Report by fund, location & cost code - Unposted Transactions Included In Report

500 - Rock City Reentry Grant

10 - Little Rock Workforce Development Board

From 9/1/2019 Through 9/30/2019

	<u>Current Month Actual</u>	<u>Current Year to date Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Expenditures				
Salaries	1,363.94	3,988.28	15,067.77	11,079.49
SS/Medicare Tax	104.34	305.10	912.49	607.39
Dental	7.28	21.42	65.99	44.57
Disability Insurance	5.60	16.37	99.40	83.03
Group Life Basic	6.20	18.12	74.13	56.01
Group Medical	110.90	323.40	971.54	648.14
Retirement	122.74	358.91	1,356.09	997.18
Vision	0.12	0.33	50.00	49.67
Equipment	0.00	0.00	15,000.00	15,000.00
Equipment Rental	0.00	0.00	400.00	400.00
Business Expense	0.00	0.00	3,400.00	3,400.00
Supplies - Office	0.00	0.00	702.00	702.00
Other Program Expense	0.00	0.00	3,400.00	3,400.00
Travel - Mileage	0.00	0.00	1,000.00	1,000.00
Travel - Other	0.00	0.00	5,946.46	5,946.46
Total Expenditures	<u>1,721.12</u>	<u>5,031.93</u>	<u>48,445.87</u>	<u>43,413.94</u>

Little Rock Workforce Development Board

Financial Report - Financial Report by fund, location & cost code - Unposted Transactions Included In Report

550 - Arkansas Apprenticeship Pathway Initiative

10 - Little Rock Workforce Development Board

From 9/1/2019 Through 9/30/2019

	<u>Current Month Actual</u>	<u>Current Year to date Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Expenditures				
Salaries	0.00	0.00	1,776.25	1,776.25
SS/Medicare Tax	0.00	0.00	135.88	135.88
Dental	0.00	0.00	6.70	6.70
Disability Insurance	0.00	0.00	7.92	7.92
Group Life Basic	0.00	0.00	5.91	5.91
Group Medical	0.00	0.00	357.48	357.48
Retirement	0.00	0.00	159.86	159.86
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>2,450.00</u>	<u>2,450.00</u>

Little Rock Workforce Development Board

Financial Report - Financial Report by fund, location & cost code - Unposted Transactions Included In Report

575 - RCRG Young Adult

10 - Little Rock Workforce Development Board

From 9/1/2019 Through 9/30/2019

	<u>Current Month Actual</u>	<u>Current Year to date Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Expenditures				
Salaries	0.00	0.00	15,384.00	15,384.00
SS/Medicare Tax	0.00	0.00	4,231.00	4,231.00
Equipment Rental	0.00	0.00	400.00	400.00
Supplies - Office	209.79	209.79	450.00	240.21
Recruitment/Orientation	0.00	0.00	5,841.00	5,841.00
Travel - Mileage	0.00	0.00	435.00	435.00
Travel - Other	0.00	0.00	5,500.00	5,500.00
Total Expenditures	<u>209.79</u>	<u>209.79</u>	<u>32,241.00</u>	<u>32,031.21</u>

Little Rock Workforce Development Board

Financial Report - Financial Report by fund, location & cost code - Unposted Transactions Included In Report

600 - NDWG NATIONAL DISASTER GRANT

10 - Little Rock Workforce Development Board

From 9/1/2019 Through 9/30/2019

	<u>Current Month Actual</u>	<u>Current Year to date Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Expenditures				
Salaries	0.00	0.00	18,800.00	18,800.00
SS/Medicare Tax	0.00	0.00	5,100.00	5,100.00
Supplies - Office	0.00	0.00	200.00	200.00
Travel - Mileage	0.00	0.00	200.00	200.00
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>24,300.00</u>	<u>24,300.00</u>

Little Rock Workforce Development Board

Financial Report - Financial Report by fund, location & cost code - Unposted Transactions Included In Report

100 - WIOA Adult

15 - Arbor Education & Training

From 9/1/2019 Through 9/30/2019

	<u>Current Month Actual</u>	<u>Current Year to date Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Expenditures				
Salaries	5,244.03	20,876.32	48,253.87	27,377.55
One Stop Fringe	1,271.05	4,777.90	10,965.86	6,187.96
Administration	273.69	979.68	4,245.83	3,266.15
Indirect Costs	783.52	2,958.71	7,292.83	4,334.12
Equipment	131.51	460.87	1,913.15	1,452.28
Individual Training Accounts	5,995.00	15,464.62	80,887.09	65,422.47
Liability Insurance	52.12	186.14	925.72	739.58
Miscellaneous	0.04	173.80	0.00	(173.80)
Office Phone	468.72	511.88	1,687.00	1,175.12
Postage and Delivery	0.00	3.87	41.00	37.13
Supplies - Office	56.21	387.76	1,408.14	1,020.38
Supportive Services	0.00	0.00	4,000.00	4,000.00
Profit	0.00	0.00	9,342.00	9,342.00
Staff Development	0.00	57.17	46.00	(11.17)
Travel - Mileage	87.51	226.51	1,112.00	885.49
OJT	4,140.50	4,140.50	7,000.00	2,859.50
Total Expenditures	<u>18,503.90</u>	<u>51,205.73</u>	<u>179,120.49</u>	<u>127,914.76</u>

Little Rock Workforce Development Board

Financial Report - Financial Report by fund, location & cost code - Unposted Transactions Included In Report

110 - WIOA Youth

15 - Arbor Education & Training

From 9/1/2019 Through 9/30/2019

	Current Month Actual	Current Year to date Actual	Total Budget - Original	Total Budget Variance - Original
Expenditures				
Salaries	8,142.55	24,276.85	93,662.28	69,385.43
One Stop Fringe	2,237.01	6,673.18	21,252.39	14,579.21
Administration	403.88	1,171.20	4,683.17	3,511.97
Indirect Costs	1,226.19	3,572.58	13,688.28	10,115.70
Incentive Award	115.00	115.00	1,500.00	1,385.00
Equipment	192.85	557.00	2,110.28	1,553.28
Liability Insurance	76.43	343.18	1,021.10	677.92
Miscellaneous	0.05	74.36	0.00	(74.36)
Office Phone	670.11	851.40	4,840.00	3,988.60
Postage and Delivery	0.00	4.20	381.00	376.80
Supplies - Office	109.40	323.62	2,472.71	2,149.09
Supportive Services	36.00	180.00	5,000.00	4,820.00
Profit	0.00	0.00	10,304.00	10,304.00
Staff Development	33.18	251.71	381.00	129.29
Travel - Mileage	4.72	57.70	1,706.00	1,648.30
Work Experience	1,738.66	17,719.40	34,574.51	16,855.11
Total Expenditures	<u>14,986.03</u>	<u>56,171.38</u>	<u>197,576.72</u>	<u>141,405.34</u>

Little Rock Workforce Development Board

Financial Report - Financial Report by fund, location & cost code - Unposted Transactions Included In Report

120 - WIOA Dislocated Worker

15 - Arbor Education & Training

From 9/1/2019 Through 9/30/2019

	<u>Current Month Actual</u>	<u>Current Year to date Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Expenditures				
Salaries	9,281.29	26,291.34	101,798.55	75,507.21
One Stop Fringe	2,392.94	6,830.40	23,096.15	16,265.75
Administration	411.47	1,141.18	4,829.63	3,688.45
Indirect Costs	1,366.20	3,771.36	14,650.86	10,879.50
Equipment	197.70	548.31	2,176.57	1,628.26
Individual Training Accounts	0.00	0.00	32,675.71	32,675.71
Liability Insurance	78.34	220.99	1,053.18	832.19
Miscellaneous	0.06	184.72	0.00	(184.72)
Office Phone	704.67	750.88	3,924.00	3,173.12
Postage and Delivery	0.00	4.15	413.00	408.85
Supplies - Office	133.01	442.92	2,693.15	2,250.23
Supportive Services	140.00	709.90	4,000.00	3,290.10
Profit	0.00	0.00	10,628.00	10,628.00
Staff Development	0.00	60.38	213.00	152.62
Travel - Mileage	26.11	33.59	1,631.00	1,597.41
Total Expenditures	<u>14,731.79</u>	<u>40,990.12</u>	<u>203,782.80</u>	<u>162,792.68</u>

Little Rock Workforce Development Board

Financial Report - Financial Report by fund, location & cost code - Unposted Transactions Included In Report

425 - YouthBuild II

15 - Arbor Education & Training

From 9/1/2019 Through 9/30/2019

	Current Month Actual	Current Year to date Actual	Total Budget - Original	Total Budget Variance - Original
Expenditures				
Salaries	3,274.31	10,290.71	55,000.00	44,709.29
One Stop Fringe	882.96	2,828.18	15,125.00	12,296.82
Worker's Compensation	0.00	0.00	1,500.00	1,500.00
Incentive Award	403.53	403.53	2,500.00	2,096.47
Cell Phones	111.24	222.48	1,000.00	777.52
Supplies - Office	0.00	110.36	1,000.00	889.64
YB Participant Uniforms & Equipment	0.00	0.00	2,500.00	2,500.00
Case Management Fees	184.08	527.54	5,000.00	4,472.46
Travel - Mileage	0.00	0.00	600.00	600.00
Work Experience	0.00	(466.13)	1,000.00	1,466.13
Total Expenditures	4,856.12	13,916.67	85,225.00	71,308.33

Little Rock Workforce Development Board

Financial Report - Financial Report by fund, location & cost code - Unposted Transactions Included In Report

500 - Rock City Reentry Grant

15 - Arbor Education & Training

From 9/1/2019 Through 9/30/2019

	<u>Current Month Actual</u>	<u>Current Year to date Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Expenditures				
Salaries	5,972.49	18,778.63	92,484.25	73,705.62
One Stop Fringe	1,411.48	4,214.64	28,459.55	24,244.91
Indirect Costs	768.92	2,402.33	13,448.55	11,046.22
Equipment	0.00	0.00	174.46	174.46
Individual Training Accounts	8,240.00	18,740.00	27,645.00	8,905.00
Cell Phones	46.06	137.46	1,418.88	1,281.42
Supplies - Office	9.35	120.94	0.00	(120.94)
Supportive Services	372.00	1,060.46	20,008.89	18,948.43
RCRG Needs Related Payments	0.00	0.00	17,658.38	17,658.38
Case Management Fees	982.55	3,068.53	8,057.36	4,988.83
Travel - Other	4.16	4.16	1,234.97	1,230.81
Work Experience	<u>4,269.34</u>	<u>20,418.86</u>	<u>40,856.36</u>	<u>20,437.50</u>
Total Expenditures	<u>22,076.35</u>	<u>68,946.01</u>	<u>251,446.65</u>	<u>182,500.64</u>

Little Rock Workforce Development Board

Financial Report - Financial Report by fund, location & cost code - Unposted Transactions Included In Report

550 - Arkansas Apprenticeship Pathway Initiative

15 - Arbor Education & Training

From 9/1/2019 Through 9/30/2019

	<u>Current Month Actual</u>	<u>Current Year to date Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Expenditures				
Salaries	1,002.78	2,236.13	13,260.00	11,023.87
One Stop Fringe	119.11	256.37	3,182.40	2,926.03
Individual Training Accounts	0.00	64,500.00	87,500.00	23,000.00
Miscellaneous	0.00	5.21	850.00	844.79
Supplies - Office	0.00	0.00	257.60	257.60
Travel - Mileage	0.00	0.00	500.00	500.00
Total Expenditures	<u>1,121.89</u>	<u>66,997.71</u>	<u>105,550.00</u>	<u>38,552.29</u>

Little Rock Workforce Development Board

Financial Report - Financial Report by fund, location & cost code - Unposted Transactions Included In Report

575 - RCRG Young Adult

15 - Arbor Education & Training

From 9/1/2019 Through 9/30/2019

	Current Month Actual	Current Year to date Actual	Total Budget - Original	Total Budget Variance - Original
Expenditures				
Salaries	0.00	0.00	110,602.00	110,602.00
One Stop Fringe	0.00	0.00	30,415.00	30,415.00
Incentive Award	0.00	0.00	11,280.00	11,280.00
Individual Training Accounts	0.00	0.00	94,500.00	94,500.00
Cell Phones	0.00	0.00	1,013.00	1,013.00
Supplies - Office	0.00	0.00	3,000.00	3,000.00
Drug Testing	0.00	0.00	1,836.00	1,836.00
Emergency Assistance	0.00	0.00	18,000.00	18,000.00
Supportive Services	0.00	0.00	42,016.00	42,016.00
RCRG Needs Related Payments	0.00	0.00	13,500.00	13,500.00
Case Management Fees	0.00	0.00	25,534.00	25,534.00
Travel - Mileage	0.00	0.00	325.00	325.00
Participant Wages	0.00	0.00	172,800.00	172,800.00
Participant Taxes	0.00	0.00	13,220.00	13,220.00
Total Expenditures	0.00	0.00	538,041.00	538,041.00

Little Rock Workforce Development Board

Financial Report - Financial Report by fund, location & cost code - Unposted Transactions Included In Report

600 - NDWG NATIONAL DISASTER GRANT

15 - Arbor Education & Training

From 9/1/2019 Through 9/30/2019

	<u>Current Month Actual</u>	<u>Current Year to date Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Expenditures				
Salaries	0.00	0.00	35,000.00	35,000.00
One Stop Fringe	0.00	0.00	9,625.00	9,625.00
Supplies - Office	0.00	0.00	1,200.00	1,200.00
Supportive Services	0.00	0.00	11,520.00	11,520.00
Travel - Mileage	0.00	0.00	800.00	800.00
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>58,145.00</u>	<u>58,145.00</u>

Little Rock Workforce Development Board

Financial Report - Financial Report by fund, location & cost code - Unposted Transactions Included In Report

600 - NDWG NATIONAL DISASTER GRANT

22 - City of Little Rock

From 9/1/2019 Through 9/30/2019

	<u>Current Month Actual</u>	<u>Current Year to date Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Expenditures				
Salaries	0.00	0.00	6,480.00	6,480.00
One Stop Fringe	0.00	0.00	496.00	496.00
Equipment	0.00	0.00	5,400.00	5,400.00
Workers Compensation Insurance	0.00	0.00	8,000.00	8,000.00
Drug Testing	0.00	0.00	3,875.00	3,875.00
Supportive Services	0.00	0.00	7,500.00	7,500.00
Participant Wages	0.00	0.00	626,080.00	626,080.00
Participant Taxes	0.00	0.00	47,895.00	47,895.00
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>705,726.00</u>	<u>705,726.00</u>

Little Rock Workforce Development Board

Financial Report - Financial Report by fund, location & cost code - Unposted Transactions Included In Report

100 - WIOA Adult

25 - AWFLR Rent/Utilities/Operating Maintenance

From 9/1/2019 Through 9/30/2019

	<u>Current Month Actual</u>	<u>Current Year to date Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Expenditures				
One Stop Rent, Util, Misc Exp	<u>146.19</u>	<u>3,601.13</u>	<u>12,307.00</u>	<u>8,705.87</u>
Total Expenditures	<u>146.19</u>	<u>3,601.13</u>	<u>12,307.00</u>	<u>8,705.87</u>

Little Rock Workforce Development Board

Financial Report - Financial Report by fund, location & cost code - Unposted Transactions Included In Report

110 - WIOA Youth

25 - AWFLR Rent/Utilities/Operating Maintenance

From 9/1/2019 Through 9/30/2019

	<u>Current Month Actual</u>	<u>Current Year to date Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Expenditures				
One Stop Rent, Util, Misc Exp	<u>97.46</u>	<u>2,939.94</u>	<u>13,498.00</u>	<u>10,558.06</u>
Total Expenditures	<u>97.46</u>	<u>2,939.94</u>	<u>13,498.00</u>	<u>10,558.06</u>

Little Rock Workforce Development Board

Financial Report - Financial Report by fund, location & cost code - Unposted Transactions Included In Report

120 - WIOA Dislocated Worker

25 - AWFLR Rent/Utilities/Operating Maintenance

From 9/1/2019 Through 9/30/2019

	<u>Current Month Actual</u>	<u>Current Year to date Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Expenditures				
One Stop Rent, Util, Misc Exp	<u>162.44</u>	<u>4,023.71</u>	<u>13,895.00</u>	<u>9,871.29</u>
Total Expenditures	<u>162.44</u>	<u>4,023.71</u>	<u>13,895.00</u>	<u>9,871.29</u>

Little Rock Workforce Development Board

Financial Report - Financial Report by fund, location & cost code - Unposted Transactions Included In Report

425 - YouthBuild II

25 - AWFLR Rent/Utilities/Operating Maintenance

From 9/1/2019 Through 9/30/2019

	<u>Current Month Actual</u>	<u>Current Year to date Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Expenditures				
One Stop Rent, Util, Misc Exp	<u>0.00</u>	<u>280.00</u>	<u>2,240.00</u>	<u>1,960.00</u>
Total Expenditures	<u>0.00</u>	<u>280.00</u>	<u>2,240.00</u>	<u>1,960.00</u>

Little Rock Workforce Development Board

Financial Report - Financial Report by fund, location & cost code - Unposted Transactions Included In Report

500 - Rock City Reentry Grant

25 - AWFLR Rent/Utilities/Operating Maintenance

From 9/1/2019 Through 9/30/2019

	<u>Current Month Actual</u>	<u>Current Year to date Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Expenditures				
One Stop Rent, Util, Misc Exp	<u>0.00</u>	<u>280.00</u>	<u>3,360.00</u>	<u>3,080.00</u>
Total Expenditures	<u>0.00</u>	<u>280.00</u>	<u>3,360.00</u>	<u>3,080.00</u>

Little Rock Workforce Development Board

Financial Report - Financial Report by fund, location & cost code - Unposted Transactions Included In Report

575 - RCRG Young Adult

25 - AWFLR Rent/Utilities/Operating Maintenance

From 9/1/2019 Through 9/30/2019

	<u>Current Month Actual</u>	<u>Current Year to date Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Expenditures				
One Stop Rent, Util, Misc Exp	<u>0.00</u>	<u>0.00</u>	<u>7,920.00</u>	<u>7,920.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>7,920.00</u>	<u>7,920.00</u>

Little Rock Workforce Development Board

Financial Report - Financial Report by fund, location & cost code - Unposted Transactions Included In Report

500 - Rock City Reentry Grant

33 - Our House, Inc.

From 9/1/2019 Through 9/30/2019

	<u>Current Month Actual</u>	<u>Current Year to date Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Expenditures				
Salaries	0.00	0.00	38,000.00	38,000.00
One Stop Fringe	0.00	0.00	7,771.00	7,771.00
Cell Phones	0.00	0.00	720.00	720.00
Supplies - Office	0.00	0.00	1,475.50	1,475.50
Other Program Expense	0.00	0.00	2,821.00	2,821.00
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>50,787.50</u>	<u>50,787.50</u>

Little Rock Workforce Development Board

Financial Report - Financial Report by fund, location & cost code - Unposted Transactions Included In Report

575 - RCRG Young Adult

33 - Our House, Inc.

From 9/1/2019 Through 9/30/2019

	<u>Current Month Actual</u>	<u>Current Year to date Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Expenditures				
Salaries	0.00	0.00	38,375.00	38,375.00
Fringe	0.00	0.00	7,847.00	7,847.00
Cell Phones	0.00	0.00	270.00	270.00
Supplies - Office	0.00	0.00	3,500.00	3,500.00
Other Program Expense	0.00	0.00	2,000.00	2,000.00
Case Management Fees	0.00	0.00	2,616.00	2,616.00
Travel - Other	0.00	0.00	325.00	325.00
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>54,933.00</u>	<u>54,933.00</u>

Little Rock Workforce Development Board

Financial Report - Financial Report by fund, location & cost code - Unposted Transactions Included In Report

100 - WIOA Adult

5 - ARBOR ONE STOP

From 9/1/2019 Through 9/30/2019

	<u>Current Month Actual</u>	<u>Current Year to date Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Expenditures				
Salaries	487.60	1,025.62	5,546.35	4,520.73
One Stop Fringe	97.52	205.13	1,216.93	1,011.80
Indirect Costs	60.44	127.13	698.65	571.52
Profit	0.00	0.00	252.07	252.07
Total Expenditures	<u>645.56</u>	<u>1,357.88</u>	<u>7,714.00</u>	<u>6,356.12</u>

Little Rock Workforce Development Board

Financial Report - Financial Report by fund, location & cost code - Unposted Transactions Included In Report

110 - WIOA Youth

5 - ARBOR ONE STOP

From 9/1/2019 Through 9/30/2019

	<u>Current Month Actual</u>	<u>Current Year to date Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Expenditures				
Salaries	556.77	1,170.84	6,117.85	4,947.01
One Stop Fringe	111.36	234.17	1,342.31	1,108.14
Indirect Costs	69.02	145.14	770.63	625.49
Profit	0.00	0.00	278.21	278.21
Total Expenditures	<u>737.15</u>	<u>1,550.15</u>	<u>8,509.00</u>	<u>6,958.85</u>

Little Rock Workforce Development Board

Financial Report - Financial Report by fund, location & cost code - Unposted Transactions Included In Report

120 - WIOA Dislocated Worker

5 - ARBOR ONE STOP

From 9/1/2019 Through 9/30/2019

	<u>Current Month Actual</u>	<u>Current Year to date Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Expenditures				
Salaries	549.40	1,113.50	6,310.01	5,196.51
One Stop Fringe	109.88	222.69	1,384.48	1,161.79
Indirect Costs	68.10	138.02	794.84	656.82
Profit	0.00	0.00	287.67	287.67
Total Expenditures	<u>727.38</u>	<u>1,474.21</u>	<u>8,777.00</u>	<u>7,302.79</u>

U.S. Department of Labor

Employment and Training Administration
Dallas Regional Office
525 South Griffin Street, Room 317
Dallas, Texas 75202



October 23, 2019

W. J. Monagle
Executive Director
Little Rock Workforce Development Board
5401 S. University Ave., Ste. 146
Little Rock, AR 72209

Re: Grant #PE-30795-17-60-A-5


Dear Mr. Monagle:

During the period of September 9-13, 2019, the U.S. Department of Labor, Employment and Training Administration conducted an on-site review of the Little Rock Workforce Development Board's Reentry Employment Opportunities grant.

The enclosed report outlines the scope of the review and identifies six findings, two promising practices, and \$3,000 in questioned costs. Please respond to the findings within 45 days from the date of the report. Your response should be submitted to the Regional Office at r04radal@dol.gov, with a copy to your Federal Project Officer, Ronald Vargas, at vargas.ronald.i@dol.gov.

We hope that our review and this report are helpful to you and your team. We thank you for your assistance and that of your staff during our visit. If you have any questions, please contact Mr. Vargas at (972) 850-4642 or me at (972) 850-4600.

Sincerely,

 NICHOLAS E. LALPUIS
Regional Administrator

Enclosure

EXECUTIVE SUMMARY

The review resulted in six findings and two promising practices.

Findings:

- Finding 1: Competitive Procurement of Contracts
- Finding 2: Subaward Elements and Fiscal Monitoring
- Finding 3: Underreporting of Expenditures
- Finding 4: Untimely Contract Payments
- Finding 5: Unsupported Contract Cost
- Finding 6: Public Communication

Promising Practices:

- Promising Practice 1: Training Services
- Promising Practice 2: Service Delivery

Please note that the review did not cover any areas outside the defined scope. Although no material issues came to the reviewers' attention other than those contained in this report, there is no assurance that other issues may not exist.

SCOPE OF REVIEW

Dates of Review:

September 9-13, 2019

Date of Exit Conference:

September 13, 2019

Sites Visited:

Little Rock Workforce Development Board, 5401 South University Avenue, Little Rock, AR
Our House, 302 East Roosevelt Road, Little Rock, AR
Pine Bluff Truck Driving School, 4208 US 65, Pine Bluff, AR
Habitat for Humanity, 6700 South University Avenue, Little Rock, AR

Reviewers:

Ronald Vargas, Federal Project Officer
Mary Zmudczynski, Accountant

Attendees at Exit Conference:

W. J. Monagle, Executive Director, Little Rock Workforce Development Board (LRWDB)
Colleen Lassiter, Program Monitor, LRWDB
Janet Davis, Office Manager, LRWDB
Deborah Senter, Project Director, ResCare
Danielle McGriff, Accounting Clerk, ResCare
Rachel Borné, Career Center Manager/Case Manager, Our House

Purpose:

The purpose of the review was to measure progress, evaluate the management of the grant and quality of program services, identify areas of non-compliance, and offer opportunities for technical assistance. The review assessed whether the grant is operating in accordance with the Workforce Innovation and Opportunity Act (WIOA); 2 CFR Part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements; 2 CFR Part 2900 - Department of Labor (DOL) Exceptions to 2 CFR Part 200; Funding Opportunity Announcement (FOA) ETA-17-02; and other Federal requirements.

Grant/Program Reviewed:

Reentry Employment Opportunities Grant

Time Period for Review:

July 1, 2017 to June 30, 2019

Tool Used for Review:

Employment and Training Administration (ETA) Core Monitoring Guide

BACKGROUND

Service Delivery Area:	Little Rock, Arkansas
Grants Period of Performance (in months):	July 1, 2017 - June 30, 2020 (36 months)
Award Amount:	\$1,237,736

The Re-Entry Project goals (see FOA-ETA-17-02, page 2) are to protect community safety by ensuring formerly incarcerated adults and young adults:

1. Become productive, responsible, and law-abiding members of society;
2. Are provided positive opportunities to engage in pro-social activities such as employment and/or education;
3. Maintain long-term employment;
4. Sustain a stable residence; and
5. Successfully address their substance abuse issues and mental health needs, as applicable, through partnerships with local programs.

LRWDB proposed to enroll and provide services to 155 adults age 25 or older in high-poverty, high-crime communities who were: previously incarcerated and released within 180 days; or currently under supervision in a correctional facility with a release date within 6 months, residing in a residential reentry center, on electronic or home-based monitoring, or enrolled in a jail-based work release center. The occupational skills training includes career pathways in professional driving, advanced manufacturing, construction trades and apprenticeships, hospitality and restaurant services, and home healthcare. Below are LRWDB's performance goals and outcomes.

Performance Measures	Goals	Actual outcomes	Percentage of goals achieved
Enrollments	155	184	118%
*Percentage of Assessments Completed	100%	118%	118%
Employment Rate	60%	65%	108%
Recidivism Rate	20% or below	6%	
Credential Attainment Rate	60%	70%	117%

* IRONS (inventory of offender risk, needs, and strengths) risk-needs assessment and job readiness assessment completed within 30 days of enrollment; instruments for accessing recidivism risk.

As of June 30, 2019, LRWDB exceeded all goals.

LRWDB's grant expenditures:

Award Amount	Cumulative Expenditures	Current Funding Available	Percentage Expended	Time Elapsed
\$1,237,736	\$808,171	429,565	65%	66%

As of June 30, 2019, LRWDB expended 65 percent of its grant funds and is on track to expend all funds by the end of the grant.

FINDINGS

Finding 1: Competitive Procurement of Contracts

LRWDB did not competitively procure the following contracts:

- Alternative Urban Solutions (AUS)/Winfred Payne. The service contract is in effect from July 1, 2017 - June 30, 2020, at a salary not to exceed \$36,000 annually; and
- Center for Arkansas Legal Services (CALs). The service contract is in effect from July 1, 2017 - June 30, 2020, at the rate of \$75 per consultation or per hour for training not to exceed \$400 per case.

LRWDB's Executive Director reasoned that competitive procurement was not necessary since the contracts were written into the grant's statement of work. Recipients and subrecipients are required to conduct procurement transactions in a manner to provide, to the maximum extent practical, open and free competition. LRWDB did not provide open and free competition to other providers of these services in the area.

Grant Terms and Conditions, Section 13.j. Procurement, provides, in part, that if the statement of work identifies a specific entity to provide goods or services, the DOL ETA's award does not provide the justification or basis to sole-source the procurement, i.e., avoid competition.

2 CFR § 200.319(a) provides, in part, that all procurement transactions must be conducted in a manner providing full and open competition consistent with the standards of this section.

Corrective Action: LRWDB must review its internal control process to ensure that all future procurement transactions are conducted in a manner to provide, to the maximum extent practical, open and free competition.

Finding 2: Subaward Elements and Fiscal Monitoring

LRWDB's memoranda of agreement (subawards) did not contain all required data elements to identify the awards as subawards (versus contracts) and LRWDB did not conduct fiscal monitoring of its subrecipients.

A. LRWDB's subawards with Arbor E & T, LLC, dba ResCare Workforce Services, Goodwill Industries of Arkansas, Inc., and Our House, Inc., only identified the subrecipient's name and subaward period of performance. The agreements did not include:

- Subrecipient's Dun and Bradstreet (DUNS) number;
- Federal Award Identification Number;
- Federal award date;
- Amount of Federal funds obligated by this action;
- Total amount of Federal funds obligated to the subrecipient;

- Total amount of the Federal award;
- Federal award project description;
- Name of the Federal awarding agency, pass-through entity, and contact information for awarding official;
- Catalog of Federal Domestic Assistance (CFDA) number and name;
- Identification of whether the award is Research and Development; and
- Indirect cost rate for the award.

This information is required to identify the agreement as a subaward.

2 CFR § 200.331(a) provides, in part, that all pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward, includes all required information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modifications. When some of this information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward.

Corrective Action A: LRWDB must amend its subawards, to include all required data elements, and submit documentation that supports the action was completed.

B. LRWDB did not conduct fiscal monitoring of its subrecipients. LRWDB contracted with ResCare Workforce Services to manage its Reentry grant. ResCare's monitoring of Goodwill Industries of Arkansas, Inc. and Our House Inc. included program areas only. LRWDB's monitoring of ResCare Workforce Services included the WIOA programs (Adult, Dislocated Worker, and Youth) and did not include its Reentry grant. Grantees must monitor their subawards to ensure grant funds are safeguarded and only used for authorized purposes, and have documentation to support that all expenditures are reasonable, allocable, and necessary.

2 CFR § 200.331(d) provides, in part, that all pass through entities must monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. Pass-through entity monitoring of the subrecipient must include reviewing financial and performance reports required by the pass-through entity.

LRWDB's Monitoring Policy states, in part, that, "As part of the ongoing responsibilities for the oversight of federal employment, training and financial activities in Little Rock, the LRWDB conducts desk and on-site monitoring reviews. Monitoring can be done separately, or it can be combined for Program and Financial aspects. The Program Monitor may supplement on-site reviews with electronic reviews of sample active WIOA files using the Arkansas Job Link (AJL) system."

Corrective Action B: LRWDB must:

- Submit a monitoring plan (schedule) that includes both annual program and fiscal monitoring per its established policy; and
- Submit its first fiscal monitoring report for each subaward.

Finding 3: Underreporting of Expenditures

LRWDB is underreporting expenditures on its quarterly financial reports because its subrecipients are not being required to report accrual information and are not submitting timely monthly reports.

LRWDB did not require accrual information to be included in monthly reports from its subrecipients. Monthly reports (program and fiscal reimbursements) are to be submitted by the 10th day of the month following each month's activity. Documented expenditures provided by ResCare includes accruals for salaries and benefits but do not include accruals for work experience salaries and/or benefits. Monthly reports from Our House and Goodwill Industries did not include any accrued expenditures. Although LRWDB's Assurances and Certification, Section 16. A. states that expenditures are required to be reported on the accrual basis, this requirement was not implemented. By not requiring this information from its subrecipients, LRWDB is underreporting its expenditures on its quarterly financial reports to DOL.

In addition, LRWDB's subrecipients did not submit timely monthly reports. On March 9, 2018, Our House submitted its August 2017 through February 2018 monthly reports to LRWDB for reimbursement. Our House provided that this delay was due to its working out initial budgeting and invoicing procedures for the program. LRWDB should have followed up on these untimely reports and required some form of reporting for expenditures, e.g. estimates based on an analysis of the documentation on hand. By not including timely data from all of its subrecipients, LRWDB underreported its quarter ending September 30, 2017, and December 31, 2017, expenditures to DOL.

2 CFR § 200.302(b)(2), provides, in part, that the financial management system of each nonFederal entity must provide for accurate, current, and complete disclosure. If the recipient's accounting records are not normally kept on the accrual basis of accounting, the recipient may develop accrual information through an analysis of the documentation on hand.

The 9130 report instructions provide the following explanation for line 10.e, "Federal share of expenditures:" Accrued expenditures are the sum of actual cash disbursements for direct charges for goods and services; the amount of indirect expenses charged to the award; MINUS any rebates, refunds, or other credits; PLUS the total costs of all goods and property received or services performed, whether or not an invoice has been received or a cash payment has occurred.

Accrued expenditures are to be recorded in the reporting quarter in which they occur, regardless of when the related cash receipts and disbursements take place.

Corrective Action: LRWDB must develop, implement, and submit procedures to capture and report all accrued expenditures, including timely reports from its subrecipients, to ensure accurate financial reporting. The December 31, 2019, and all subsequent 9130 financial reports must accurately reflect "Federal share of expenditures" based on the general ledger's cumulative expenditures at quarter's end, plus accrued salaries earned and goods/services received at all levels.

Finding 4: Untimely Contract Payments

During a six month period of July - December 2018, when LRWDB was understaffed, it made multiple untimely payments to its subrecipient, Goodwill Industries, and its contractor, CALS. Its memoranda of agreement (contracts) with its subrecipients and contractors include that monthly reports (program and fiscal reimbursements) are to be submitted by the 10th day of the month following each month's activity. LRWDB's Finance and Procurement Policy states that program providers are funded on a monthly reimbursement basis. The following seven payments were made on January 23, 2019:

Month of Service	Provider	Amount
September 2018	Goodwill Industries	\$3,266.42
October 2018	Goodwill Industries	\$4,118.09
November 2018	Goodwill Industries	\$1,842.37
December 2018	Goodwill Industries	\$1,831.37
July 2018	CALS	\$375.00
September 2018	CALS	\$625.00
November 2018	CALS	\$300.00

Although corrected with all staff in place now, untimely payments:

- Are out of compliance with LRWDB's own policy and the Uniform Guidance; and
- Can cause hardship to the contractors who are expecting reimbursement for services performed.

It should have procedures (contingency plan) in place to ensure timely contract payments at all times.

2 CFR § 200.305(b)(3) provides in part, that when the reimbursement method is used, the Federal awarding agency or pass-through entity must make payment within 30 calendar days after receipt of the billing, unless the Federal awarding agency or pass-through entity reasonably believes the request to be improper.

LRWDB's Financial and Procurement Policy, Section 10. Bank Accounts and Cash Management provides, in part, that program providers are funded on a monthly reimbursement basis.

Corrective Action: LRWDB must develop and submit procedures or a contingency plan that will ensure all contract payments are made timely and in accordance with the contracts, its policy, and the Uniform Guidance even if LRWDB is understaffed again in the future.

Finding 5: Unsupported Contract Costs

LRWDB paid its contractor, AUS, without documenting costs as necessary grant expenditures. AUS was contracted, at a salary not to exceed \$36,000 annually, to provide/conduct:

- One full-time equivalent (FTE) Recruitment and Counseling Specialist working up to eight hours per day;
- At least one recruitment, enrollment, or counseling session per week; and
- Identify by name and contact information at least six prospective candidates for the program each week.

Monthly reports, submitted by the 15th day following each month's activity, were to include activity log sheets that readily identify attendance record, assigned tasks, and the number of individuals attending a recruitment or a counseling session in the program. On November 2, 2017, LRWDB paid AUS for services provided during October 2017; however, there was no documentation of the provision of recruitment or counseling sessions, to support the necessity of these costs.

DATE	PAYEE	PURPOSE	AMOUNT
October 31, 2017	Alternative Urban Solutions	Recruitment/Counseling	\$3,000.00

As a result of this finding, there is \$3,000.00 in questioned costs.

2 CFR § 200.403 provides, in part, that costs must meet the following general criteria in order to be allowable under Federal awards:

- Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles; and
- Be adequately documented.

Corrective Action: LRWDB must submit documentation to support that the costs were necessary grant expenditures, or refund the questioned costs to the grant.

Finding 6: Public Communication

LRWDB's public communications sampled (various program pamphlets and flyers) did not comply with the funding disclosure requirements of Public Law (P.L.) 115-31, which is part of the Terms and Conditions of each ETA grant award. Although its brochures and flyers include "This workforce product was funded by a grant awarded by the U.S. Department of Labor's Employment and Training Administration," as they were instructed during a prior

technical assistance visit, they do not contain all elements of the Public Law requirements. By not disclosing the required funding information, LRWDB inadvertently did not make the public aware of how much funds come from Federal sources in any program, project, or grant activity.

Grant Terms and Conditions, Section 14.j. Requirement to Provide Certain Information in Public Communications, states, "Pursuant to P.L. 115-31, Division H, Title V, sec. 505, when issuing statements, press releases, requests for proposals, bid solicitations and other documents describing projects or programs funded in whole or in part with Federal money, all non-Federal entities receiving Federal funds shall clearly state:

1. The percentage of the total costs of the program or project, which will be financed with Federal money;
2. The dollar amount of Federal funds for the project or program; and
3. The percentage and dollar amount of the total costs of the project or program that will be financed by non-governmental sources.

Corrective Action: LRWDB must develop, implement, and submit a plan to provide the required funding disclosure on all future public communication in order to comply with the public communication requirements.

PROMISING PRACTICES

Promising Practice 1: Training Services

LRWDB's Rock City Reentry Commercial Driving License (CDL) training program offers eligible participants the opportunity for a high-demand career in truck driving with high-growth and high-wage potential. LRWDB partnered with Pine Bluff trucking to offer a unique specialized training at a three-week residential CDL course with industry-recognized credentials upon graduation. Its graduation success rate of participants is 95 percent with 96 percent retaining employment in the commercial driving industry. This training has contributed to LRWDB's successful placement rate; with 65 percent of its participants placed into employment after exit, exceeding expected employment outcomes by 5 percent.

Providing residential training to justice-involved individuals affords LRWDB additional opportunities to address barriers to employment and training and enhance supportive services such as substance abuse, mental illness, and previous traumas. LRWDB's partnership with Pine Bluff trucking prepares participants for a broader choice of career options while providing residential training to meet the unique needs and barriers of justice-involved individuals.

Promising Practice 2: Service Delivery

LRWDB developed a client-centered, goal-oriented strategy for providing assessment-based services to meet individual and program goals through aggressive case management practices. To ensure ongoing documented contact with participants regularly occurs, LRWDB created a

case management policy requiring case managers to contact participants monthly or weekly if participants are enrolled in work experience or training programs. If case managers cannot verbally contact the participant after three attempts, case managers are required to contact the parole or probation officer when applicable, by email and document it in the participant's file. The collaboration between the case manager and the participant's parole or probation officer provide the opportunity for intense intervention. This practice has proven to be successful, as LRWDB's recidivism rate is 6 percent, well below the required 20 percent performance goal for the program. Each case manager works closely with returning citizens from intake to exit and LRWDB has fully integrated case management into each aspect of the program for maximum effect.