



workforce
SOUTHWEST WASHINGTON

**WSW Joint Executive/Finance Committee Meeting
Workforce Southwest Washington – Mt. Rainier Board Room
November 16, 2022 3:30 – 5:00 pm
AGENDA**

3:30	<u>Welcome</u>	Paige Spratt
3:35	<u>Consent Agenda</u> * <ul style="list-style-type: none">• Approval of Finance Committee Minutes• Approval of Policy Memo	Paige Spratt
3:45	<u>Finance</u> <ul style="list-style-type: none">• PY22 Budget Revision *• Quarterly Reports	Renny Christopher Barri Horner
4:10	<u>Governance</u> <ul style="list-style-type: none">• New Board Member Nomination Sharing• Approval of New Board Member Nomination *	A.D. Simmons Ralph Clark
4:25	<u>CEO Update</u> <ul style="list-style-type: none">• December Board of Directors Meeting Agenda Draft	Miriam Halliday
4:55	<u>Open Discussion / Other Items</u>	Paige Spratt
5:00	<u>Adjourn</u>	Paige Spratt

* - Action Required

NOTES

December 13, 2022 – WSW Board of Directors Meeting



Workforce Southwest Washington

Finance Committee

Minutes – Meeting of August 17, 2022 **DRAFT**

A meeting of the WSW Finance Committee took place via ZOOM.

Members Present: Renny Christopher, Treasurer, Ilona Kirby, and Bob Gustanis

Staff Present: Miriam Halliday, Barri Horner, and Denise Elliott

The meeting was called to order at 4:05 PM by Renny Christopher.

Barri Horner, CFO, presented the PY21 fourth quarter spending and obligations reports as of June 30, 2022:

- The **WIOA Obligations** report was reviewed. The state waived the 80% funding requirement for the PY21/FY22 WIOA grants. Adult and Dislocated worker grants are on track to be 80% obligated by June 30th, 2023. Any unused funds will carry over into PY22. The Youth grant has been adjusted for underspending in PY21 and is only 10% obligated. Youth activity is picking up and we will meet the 80% obligation by next year. The PY22/FY23 WIOA grants are not included in this report; they will be included in next quarter's report because they begin on 7/1/22.
- **Operational spending** for PY21 was at 95% of budget and is within budgeted parameters. Unspent funds will carry over to next year. External Printing and Publications is over budget due to difficulties in recruiting for an open fiscal position, and Long-Distance Travel is over budget due to a sooner-than-anticipated return to pre-pandemic levels of travel to out-of-town conferences.
- **Grant spending reports** were reviewed.
 - WSW will use Youth donations to cover the deficit in the EET grant. This lower performance was typical of overall Youth participation in PY21 and was not what we expected. We are working with the County to secure a grant that will cover our costs in future years.



- The \$200K left on the table in the EcSA grant was due to challenges with subcontractors and turnover/training of new program staff.
- We have received \$33K in unrestricted match funding from BFET.
- The OPP grant was terminated early. There were difficulties in coordination between agencies and conflict with the college which we don't want. We will continue to invest in this activity through Worksource rather than this funding stream.
- **Contract spending** will be reviewed in more detail by the Economic Mobility Committee.

Other matters were discussed:

- Fiscal has hired an Accounts Payable Specialist, Kali Dugan and is once again fully staffed.
- The next finance committee meeting will be on November 16, 2022 and will review the mid-year budget revision.
- The Fiscal audit fieldwork will begin on October 31, 2022 for PY21 ending on June 30, 2022.

The meeting was adjourned at 4:35 PM.



POLICY MEMO

DATE: NOVEMBER 9, 2022
TO: MIRIAM HALLIDAY
WSW EXECUTIVE COMMITTEE MEMBERS
FROM: TRACI WILLIAMS, WSW OFFICE MANAGER/EXECUTIVE ADMINISTRATOR
RE: POLICY UPDATES

WSW Monitoring Policy 2003-4

This is a revision to our Monitoring policy. This policy was revised to align the program monitoring with the fiscal monitoring timeline. WSW Monitoring Policy #2003 Rev 4 with track changes is included for your reference.

Based on the approval process, this policy approval falls under **Tier 2 Executive Committee approval** and Full Board notification.

Tier 2 – Intermediate

Definition: Intermediate revisions consist of minor tweaks to language to improve functionality for service providers. The modification could be a change requested by the service provider. These revisions require Executive Committee approval and Full Board notification.



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SOUTHWEST WASHINGTON

**Workforce Southwest Washington
Policies and Procedures**

MONITORING POLICY

POLICY #: 2003 Revision ~~43~~

Date of Original Policy: 02/17/2009

Effective Revision Date: ~~1202/1324~~/20224

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PURPOSE:

To establish monitoring standards for subrecipients of all funding streams provided by Workforce Southwest Washington (WSW).

BACKGROUND:

Federal and State funding administered by WSW requires a monitoring system that provides regular oversight of each subrecipient and their funded activities. Monitoring must assure compliance with applicable requirements and that performance expectations are being achieved. Regulations also require WSW to continuously monitor grant-supported activities in accordance with uniform administrative requirements, the grant requirements and [OMB 2 CFR Part 200](#).

POLICY:

WSW is responsible for oversight of the programmatic and financial activities of its subrecipients to ensure proper stewardship of grant funding. WSW fulfills this statutory responsibility described in [WIOA Section 183](#) and [OMB 2 CFR Part 200](#) as outlined below:

- 1) WSW will conduct monitoring of each subrecipient on an annual basis for all Title I funded contracts. Subrecipients contracted through other funding sources will be monitored in accordance with the funding requirements.
- 2) WSW establishes and adheres to appropriate systems for award of all contracts per WSW #1003 Procurement Policy. All subrecipients and contractors are expected to follow this policy and WSW will verify compliance during monitoring.
- 3) WSW executes contracts with subrecipients that establish clear performance goals and financial obligations in unambiguous terms. These programmatic and financial terms will be monitored to ensure accountability.
- 4) WSW will evaluate subrecipient risk of non-compliance with Federal statutes, regulations, and the terms and conditions incorporated in the contract. Determining risk factors could include, but not limited to:
 - a. Prior experience with similar contracts.
 - b. The results of previous audits and/or monitoring and the extent to which the same or similar contract has been reviewed.
 - c. New personnel and/or new or substantially changed systems.
 - d. Budget amount in relation to the grant budget.

- 5) WSW takes prompt and appropriate corrective action upon becoming aware of any evidence of violation of federal or state associated regulations, state provisions, WSW policy, or subrecipient agreement.
- 6) WSW will provide technical assistance as necessary to meet federal, state standards or to meet contractual obligations.
- 7) Based on the risk assessment, WSW may or may not perform an on-site review.
- 8) WSW staff with expertise in each of the compliance areas will conduct the review.
- 9) It is a requirement that the subrecipient permit WSW to have access to records, financial statements, facilities, staff, and participants.
- 10) During the pandemic and at the discretion of WSW monitoring staff, pieces or all the review may be done remote.

PROCEDURES:

WSW will conduct, in most cases, program and fiscal monitoring simultaneously. Monitoring activities will help identify potential weaknesses before such weaknesses result in substandard performance or questioned costs. The specific monitoring tasks and related procedures conducted by WSW to fulfill its responsibilities include but are not limited to the following:

- Submission of an annual Monitoring Plan as required by grantors.
- Review of previous subrecipient monitoring reports.
- A thorough review of invoices and supporting documents submitted by the subrecipient to assure that expenditures are appropriately charged against cost categories and within cost limitations, including proper indirect and management fee charges, where applicable.
- A thorough review of a selected sampling of financial records and source documents, i.e., invoices, receipts, vouchers, cancelled checks, time sheets, etc.
- WSW generates its own required invoice for each subrecipient, which serves as an ongoing monitoring tool. Program managers review for planned versus actual spending and to ensure budgeted line items are charged appropriately.
- Review of compliance with WIOA (or other funding source terms and conditions), federal regulations including OMB Super Circular 2CFR200, state and local policies, and the local strategic plan.
- A review of internal controls, including but not limited to cash management, proper documentation, separation of duties, methods of determining allowability of direct and indirect costs, providing participant supportive services, or personnel management.
- A review of property inventory in accordance with WSW #2001 Property Management.

- A review of Equal Opportunity and grievance procedures. Review could include but not limited to, signed participant notification, walk through of facility, staff and participant interview, or medical information storage.
- A thorough review of participant records, i.e., electronic participant files including eligibility, training, and supportive services documentation. Staff will review for completeness, accuracy, and internal consistency of documentation.
- Review of participant services and support payments provided. Ensure appropriate documentation is available in participant file to determine eligibility and allowability according to contract, regulations, or policy.
- If applicable, a review of previous year's findings or issues to ensure corrective action was taken.
- Review of performance outcomes and contract deliverables. Review includes planned versus actual performance and equity in service delivery.
- Performance is monitored on a quarterly basis through reports submitted by subrecipients and reports available through the case management system.
- Review with the subrecipient at time of monitoring, any exceptions, issues, or lack of internal controls found during review.

Report

Upon completion of the monitoring, WSW will issue an Initial Report outlining any exceptions, issues, concerns, observations, or unanswered questions. The subrecipient will: answer questions, provide feedback, correct exceptions, issues, or concerns within the allotted time provided. A Final Monitoring Report will be issued with any unresolved exceptions, issues, concerns, or unanswered questions. If after the final response from the subrecipient there are still unresolved exceptions, issues, or concerns, a resolution plan will be implemented to ensure compliance and follow through. The resolution plan could include but not limited to corrective action plan, improvement plan, additional time for corrections, or technical assistance from WSW.

Timeline

1. WSW conducts a risk assessment – 30-60 days prior to monitoring date
2. WSW determines level of monitoring – 30-60 days prior to monitoring date
3. Monitoring scheduled – the annual calendar is published for all monitoring no later than July 1 for the program year.
4. WSW entrance review meeting – on date published in calendar and in subcontract.
5. Program and Fiscal data are gathered and reviewed – within 2415 working days of -monitoring entrance meeting.
- ~~4. 7-14 working days prior to monitoring date.~~
- ~~5. WSW review – on date published in calendar~~

6. WSW will follow up with questions/concerns ~~– 7-14 working days prior to monitoring entrance date and immediately within 240 working days~~ following ~~monitoring entrance~~ date.
7. ~~If necessary, WSW will conduct exit monitoring meeting within 240 working days after entrance meeting.~~
- ~~7-8.~~ Initial Report issued – within 10 working days from the ~~completion of the review exit meeting or exit email.~~
- ~~8-9.~~ Subrecipient initial response and resolution time – within 30 working days of Initial Report issued.
- ~~9-10.~~ Final Report issued – within 5 working days of subrecipient initial response. If no subrecipient response is warranted and/or no unresolved issues remain, a final report will be issued.
- ~~10-11.~~ Subrecipient final response and resolution time – within 30 working days of Final Report issuance date.
- ~~11-12.~~ WSW review and determination of response within 15 working days of final response. Steps #10 and #11 may be repeated, if necessary, to resolve issues identified.
- ~~12-13.~~ Corrective Action Plan issued, if applicable to resolve exceptions, issues, or concerns.
- ~~13-14.~~ Monitoring closed – upon all exceptions, issues, concerns, or questions resolved.

DEFINITIONS:

Subrecipient – WSW defines subrecipient in accordance with OMB 2CFR 200.330, which identifies a subrecipient as an entity receiving a portion of a Federal award that creates a Federal assistance relationship and is responsible for listed tasks and determinations within the provision of services to the public.

Contract – WSW defines a contract in accordance with OMB 2 CFR 200.22, which states, in part, that “Contract means a legal instrument by which a non-Federal entity purchases property or services needed to carry out the project or program under a Federal award.”

Management Information System (MIS) – An Internet based Case Management System is the primary system used to document services in accordance with state and/or WSW policy and procedures.

Providers are also responsible to maintain a fiscal management system that will support the federal and program requirements. General ledger and payroll systems must have the ability to segregate program costs and document time and effort adequately, within a system of proper internal controls.

Levels of Risk – All subrecipients of WSW are measured against the current risk assessment tool prior to first contract and at each monitoring checkpoint. According to score, risk levels can be, “high”, “medium” or “low”. These results will influence WSW’s ability to initiate a contract, decide on a monitoring level and determine monitoring sample sizes.

Levels of monitoring – Based on current risk assessment tools the location and sampling patterns of formal monitoring procedures may differ.

Corrective Action Plan – a plan written by WSW Program Manager to subrecipient when a subrecipient is behind in spending, below targets for performance, there are continuous data entry and/or program eligibility errors, disallowed costs, lack of adequate internal control processes, or other issues identified by WSW. Plan will outline corrective action and steps taken by subrecipient to comply. Failed corrective action could result in loss of contract and/or funding. WSW can issue corrective action at any time during the contract period.

REFERENCES/RESOURCES:

- [Workforce Innovation and Opportunity Act](#)
- [Office of Management and Budget Super Circular 2 CFR Part 200](#)
- [State Policy No. 5414 Rev 1](#)

WEBSITE:

<http://workforcesw.org/providers#OperationsPolicies>

SUPERSEDES:

- [WSW Monitoring Policy #2003 Rev 3](#)

INQUIRIES:

Please contact Amy Gimlin ttolesagimlin@workforcesw.org (360) 567-~~4059~~-1075 for questions.

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SOUTHWEST WASHINGTON

WSW BOARD OF DIRECTORS MEETING

Wednesday, December 14, 2022

4:00 pm to 6:00 pm

Workforce Southwest Washington – Mt. Rainier Room

4:00 pm	Welcome, introduction of members, guests, and staff	
4:10 pm	Consent Agenda <ul style="list-style-type: none">Minutes, Contract, Policy Memos *	Paige Spratt
4:15 pm	Finance <ul style="list-style-type: none">Treasurers ReportPY22 Budget Revision Presentation *	Renny Christopher Barri Horner
4:35 pm	Governance <ul style="list-style-type: none">Nominations *	A.D. Simmons Ralph Clark
4:45 pm	Board Recognition	Paige Spratt
4:55 pm	Connecting the Dots <ul style="list-style-type: none">Higher Education and Workforce DevelopmentEconomic Development and Workforce DevelopmentLabor and Workforce DevelopmentHealthcare and Workforce DevelopmentCommunication and WSW Board of Directors	Miriam Halliday
5:55 pm	Public Comment	Paige Spratt
6:00 pm	Adjourn	Paige Spratt

* - Action Required



BUDGET MEMO

DATE: NOVEMBER 16, 2022
TO: WSW FINANCE COMMITTEE MEMBERS
 WSW EXECUTIVE BOARD MEMBERS
FROM: BARRI HORNER, WSW CHIEF FINANCIAL OFFICER
RE: WSW 2022-2023 BUDGET REVISION EFFECTIVE JANUARY 1, 2023

The following are highlights of the revised WSW 2022-2023 (PY22) annual budget. Detailed budget reports and worksheets are included in the meeting packet.

WIOA FUNDING and CONTRACTS

Increased WIOA Formula funding carry-in resulted in an 11% increase in dollars available for contracts when the 75% allowance for contracts was applied. The increase in carry-in was a result of underspending realized when actual costs for the fiscal year were finalized.

	<u>TOTAL</u>	<u>WIOA Adult</u>	<u>WIOA DW</u>	<u>WIOA Youth</u>
<i>Contracts authorized per revised budget (W/O IFA and Bus.Serv.)</i>	3,782,031	1,095,548	1,005,671	1,680,812
<i>Contracts authorized per initial budget (W/O IFA and Bus.Serv.)</i>	3,396,683	1,007,125	965,754	1,423,804
<i>Increase over initial budget</i>	11%	9%	4%	18%

The following table is a summary of current WIOA Formula contracts by category with comparison to the total revised contract budget.

	<u>TOTAL</u>	<u>Adult</u>	<u>DW</u>	<u>Youth</u>
TOTAL CONTRACTS:	3,130,895	972,454	674,087	1,484,353
Systems Liasons	293,468	167,220	115,056	11,191
Systems Technology	2,000	1,140	784	76
Direct Workforce Development Systems Support	20,000	11,396	7,841	763
Business Services-Quality jobs	94,931	54,092	37,218	3,620
Outreach	183,702	13,294	9,158	161,250
Participant Training and Career Services	2,536,794	725,312	504,029	1,307,453
New Contracting Authorized per Budget (Revised V7 11.2.22)	3,782,031	1,095,548	1,005,671	1,680,812
Difference	651,136	123,094	331,584	196,459

Increased WIOA Formula funding carry-in also resulted in an 8% increase in dollars available for Operations and Reserves after subcontract allowance.

<u>WIOA Adult,DW,Youth, Admin</u>
2,046,626 Total initial available for Operations and Reserves
2,229,167 Total available revised for Operations and Reserves
<i>8% Increase over initial budget</i>

NEW FUNDING

The following sources of funding were added to the revised budget. These figures represent funding for both operations and contracting in the current and future years.

	Proposed REVISED Budget PY22	Future Years	Total
QUEST National DW	259,559	926,469	1,186,028
Clark County Juvenile Court EET	25,000	-	25,000
Disaster Relief National DW 7580-64	240,000	-	240,000
City of Vancouver CDBG	40,000	-	40,000
TOTAL		TOTAL	1,491,028

TOTAL FUNDING

Overall funding for the current program year increased 2% over last year and 7% over the initial approved budget.

	Proposed Revised Budget PY22	Approved Revised Budget PY21	Increase (Decrease)	% Change	Approved Initial Budget PY22	Increase (Decrease)	% Change
TOTAL FUNDING	10,260,060	10,106,249	196,312	2%	9,547,110	712,951	7%

EXPENDITURES and RESERVES

Total expenditures for contracts is up 12% after the increase in carry-in funding for NEW WIOA contracts and other new funding added to the budget. Infrastructure costs removed from the NEXT IFA brought that category down 15% and WSW Operations costs is down 2% . A cost of living adjustment for all staff as of January 1, 2023 has been included in the budget as planned. The final COLA percentage is 7.7% rather than the 5% initially estimated. Still, a decrease in personnel costs after hiring and other staffing decisions reduced total overall personnel costs by \$70,400. Additionally , a 2% allowance for underspending of WSW operational costs is included in total expenditures.

Remaining current year reserves made up of mostly WIOA formula funds is up 27% over the original budget. These current year reserves represent funding carry-over for PY23 not yet assigned to a cost category. Additional funds available for future years due to new funding earmarked for operational line items results in an overall increase in available reserves of 56%.

Item	Proposed Revised Budget PY22	Approved Revised Budget PY21	Increase (Decrease)	% Change	Approved Initial Budget PY22	Increase (Decrease)	% Change
TOTAL FEDERAL CONTRACTS	5,583,611	6,972,216	(1,388,606)	(20%)	4,970,873	612,737	12%
TOTAL NON-FEDERAL CONTRACTS	1,218,611	555,361	663,250	119%	1,110,427	108,184	10%
TOTAL ALL CONTRACTS	6,802,222	7,527,577	(725,356)	(10%)	6,081,301	720,921	12%
Total Infrastructure Agreements **	298,438	296,155	2,283	1%	349,615	(51,177)	(15%)
Total WSW Coordination and Admin	2,525,075	2,300,516	224,559	10%	2,580,335	(55,260)	(2%)
Total Prepays (PY21) or allowance for underspend (PY22)	(47,928)	(18,000)	18,000	(100%)	-	(47,928)	100%
TOTAL WSW DIRECT AND INDIRECT COSTS	2,775,585	2,578,671	244,842	9%	2,929,950	(154,365)	(5%)
TOTAL EXPENDITURES	9,577,807	10,106,248	(480,514)	(5%)	9,011,251	566,556	6%
RESERVES	682,254	0			535,859	146,395	27%

Held back for future years	641,691
Total RESERVES	1,323,944
Increase over original PY22 Budget	56% 476,530

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PY22 PROPOSED BUDGET (Revised) - COMPARISON
Fiscal Year - July 1, 2022 Through June 30, 2023

Year over Year							Change from Initial Approved (June 2022) Current Year		
Item	Proposed Revised Budget PY22	% of Total	Approved Revised Budget PY21	% of Total	Increase (Decrease)	% Change	Approved Initial Budget PY22	Increase (Decrease)	% Change
FUNDING									
FEDERAL FUNDING									
Total WIOA: Regional Resource Allocation	6,560,613	64%	6,466,138	64%	94,475	1%	5,905,369	655,243	11%
Total WIOA Governor Discretionary Funds	171,350	2%	664,542	7%	(493,193)	(74%)	189,575	(18,225)	(10%)
Total Other Federal Grants	1,854,884	18%	2,324,031	23%	(469,147)	(20%)	1,964,968	(110,084)	(6%)
TOTAL FEDERAL FUNDING	8,586,846	84%	9,454,712	94%	(867,865)	(9%)	8,059,913	526,934	7%
NON-FEDERAL FUNDING									
Total Private and Unrestricted	458,062	4%	210,438	2%	247,624	118%	359,284	98,778	27%
Total Other Government Funding	1,215,152	12%	441,099	4%	816,553	185%	1,127,914	87,238	8%
TOTAL NON-FEDERAL FUNDING	1,673,214	16%	651,537	6%	1,064,177	163%	1,487,197	186,017	13%
TOTAL FUNDING	10,260,060	100%	10,106,249	100%	196,312	2%	9,547,110	712,951	7%
EXPENDITURES									
FEDERAL CONTRACTS									
Total WIOA Contracts	4,081,521	43%	4,477,644	44%	(396,123)	(9%)	3,531,403	550,118	16%
Total Governor Discretionary Contracts	87,516	1%	539,562	5%	(452,045)	(84%)	113,035	(25,519)	(23%)
Total Other Federal Contracts	1,414,573	15%	1,955,011	19%	(540,438)	(28%)	1,326,435	88,138	7%
TOTAL FEDERAL CONTRACTS	5,583,611	58%	6,972,216	69%	(1,388,606)	(20%)	4,970,873	612,737	12%
NON-FEDERAL CONTRACTS									
Total Private and Unrestricted Contracts	211,444	2%	173,461	2%	37,983	22%	214,119	(2,675)	(1%)
Total Other Government Contracts	1,007,167	10%	381,900	4%	625,267	164%	896,308	110,859	12%
TOTAL NON-FEDERAL CONTRACTS	1,218,611	13%	555,361	5%	663,250	119%	1,110,427	108,184	10%
DIRECT AND INDIRECT COSTS									
Total Infrastructure Agreements	298,438	3%	296,155	3%	2,283	1%	349,615	(51,177)	(15%)
WSW Coordination and Administration									
Personnel - wages and benefits	1,971,467	21%	1,744,699	17%	226,768	13%	2,041,929	(70,462)	(3%)
Professional fees - accounting, legal, consulting	95,150	1%	121,305	1%	(26,155)	(22%)	84,150	11,000	13%
IT: Professional support	37,200	0%	31,200	0%	6,000	19%	33,600	3,600	11%
IT:Licensing, annual fees,software	64,635	1%	67,012	1%	(2,377)	(4%)	64,635	-	0%
Supplies-general office & kitchen	10,010	0%	7,960	0%	2,050	26%	10,010	-	0%
Telephone	11,436	0%	10,038	0%	1,398	14%	11,436	-	0%
Postage, print,copy, rentals	900	0%	900	0%	-	0%	900	-	0%
Occupancy	123,420	1%	119,520	1%	3,900	3%	123,420	-	0%
External Printing & publications	3,000	0%	1,000	0%	2,000	200%	3,000	-	0%
Individual Travel								0	
Local travel & mileage	22,350	0%	14,900	0%	7,450	50%	22,350	-	0%
Long distance travel	7,500	0%	3,750	0%	3,750	100%	7,500	-	0%
Individual Travel	29,850	0%	18,650	0%	11,200	60%	29,850	-	0%
Conferences & Meetings								0	
Individual Industry and CBO	9,500	0%	4,750	0%	4,750	100%	9,500	-	0%
Group Conference Events including Travel:								-	
Washington Workforce Association (WWA)	12,000	0%	-	0%	12,000	100%	12,000	-	0%
National Association of Workforce Boards (NAWB)	18,000	0%	36,000	0%	(18,000)	(50%)	18,000	-	0%
Prepaid NAWB Registration and Flights	-	0%	-	0%	-	100%	-	-	0%
Conferences & Meetings	39,500	0%	40,750	0%	(1,250)	(3%)	39,500	-	0%
Insurance	18,538	0%	16,380	0%	2,158	13%	17,936	602	3%
Furniture & equipment	41,099	0%	39,782	0%	1,317	3%	41,099	-	0%
Local meeting support	5,350	0%	8,350	0%	(3,000)	(36%)	5,350	-	0%
Memberships & Subscriptions	23,520	0%	22,970	0%	550	2%	23,520	-	0%
Staff Training	50,000	1%	50,000	0%	-	0%	50,000	-	0%
Total WSW Coordination and Admin	2,525,075	26%	2,300,516	23%	224,559	10%	2,580,335	(55,260)	(2%)
Total Special Projects & Prepays or allowance for undersp	(47,928)	(1%)	(18,000)	(0%)	(29,928)	166%	-	(47,928)	(100%)
TOTAL WSW DIRECT AND INDIRECT COSTS	2,775,585	29%	2,578,671	26%	196,914	8%	2,929,950	(154,365)	(5%)
TOTAL EXPENDITURES	9,577,807	100%	10,106,248	100%	(528,442)	(5%)	9,011,251	566,556	6%
RESERVES	682,254						535,859	146,395	27%

