# Agenda

## Finance Committee Meeting

| January 29, 2026 | 8:30 AM | Missouri Job Center<br>1660 N Campbell Ave<br>Springfield, MO 65803 |
|---|---|---|

1. **Call to Order**
2. **Approval of Minutes**
   2.1. December 03, 2025, Finance Committee Meeting Minutes
3. **New Business**
   3.1. Finance Report
   3.2. Cost Allocation Plan
4. **Adjournment**

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In accordance with Americans with Disabilities Act (ADA) guidelines, if you need special accommodations when attending any Department of Workforce Development meeting, please notify the Executive Secretary at 417-841-3346 as soon as possible to ensure our ability to accommodate your needs.

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| ***Call to Order*** | | | |
| | A regular meeting of the Ozark Region Workforce Development Board's Finance Committee was held via Zoom on Thursday, September 25, 2025. The meeting convened at 8:31 a.m., with Committee Chair Pat Shay presiding. | | |
| ***Attendance*** | | | |
| *☒Notes in attendance: * Notes Board Member* | | | |
| *Committee Members* | ☐Andrea Sitzes* | ☒Pat Shay* | ☒Susan Johanson* |
| | ☒Barbara Williams* | | |
| *Guests* | Bill Skains, Carmen May, Cynthia Collings, DianeRozier, Ericka Schmeeckle, Jody Vernon, Joshua Morris*, Karen Dowdy, Katherine Proctor, Maddy MacNeill, Kevin McGill*, Robert Hansen, Saul O'Dell*, Toby Stevenson, Tracy Keithley. | | |
| ***Minutes*** | | | |
| *Minutes of the September 25, 2025, meeting* | **Discussion:** Mr. Robert Hansen noted that AI is now being utilized to assist in summarizing and formatting minutes to ensure they provide enough detail for the Board to understand past proceedings.<br><br>**Action:** A motion to approve the minutes from the September 25, 2025, meeting was made by Ms. Susan Johanson and seconded by Mr. Kevin McGill. The motion carried. | | |
| ***Reports*** | | | |
| *Finance Report* | **Presentaion:** Mr. Toby Stevenson presented the report through October 2025, noting several updates to funding streams:<br>**Funding and Expenditures**<br>• **FY 2026 Status:** New fiscal year fundings have been added but are currently at zero percent expenditure, with the exception of Youth.<br>• **Obligations:** While there were concerns regarding potential federal "clawbacks" due to the recent government shutdown, Mr. Stevenson confirmed the money has been released and obligated.<br>• **Adult/Dislocated Worker:** Adult funding is completely expended, and Dislocated Worker carryover is just under 84% expended.<br>• **Operating vs. Participant Split:** The current adult program is at 72% operating and 28% participant costs. While the board prefers a 70/30 split, this is typical for the start of a funding cycle.<br>**Performance Metrics**<br>• **Youth:** The program ended its previous funding with a 23.7% work experience rate, exceeding the 20% benchmark. | | |

<table>
<tr><td></td><td><ul><li>Foot Traffic: Roughly 2,000 people enter the job centers every two months. Costs currently average just under $115 per participant.</li><li>Kiosk Issues: A discrepancy in "unknown residency" data was attributed to the center's kiosk system. Some visitors use the kiosk (capturing a visit) but do not register in the state’s "MoJobs" system, making it difficult to reconcile residency data.</li></ul>Board Budget and Modifications<ul><li>Budget Balance: There is a remaining balance of approximately $13,000 after accounting for expected consulting fees, insurance, and travel.</li><li>Placeholder Line Items: Toby explained that $100 placeholders are being used for specific line items (like registered apprenticeships). This prevents the state from blocking drawdowns if a resident requests services for a line item that originally had a zero balance.</li><li>Action: A motion to approve the financial report was made by Ms. Johanson and seconded by Mr. McGill. Motion passed (Ms. Williams abstained).</li></ul></td></tr>
<tr><td>2026 Finance Committee Meeting Calendar</td><td>Presentation: Ms. Maddy MacNeill presented the draft 2026 Finance Committee calendar follows the same general schedule as 2025.<br><br>Action: A motion to approve the 2026 calendar was made by Ms. Johanson and seconded by Ms. Williams. The motion carried.</td></tr>
<tr><td>Workforce Improvement Update</td><td>Presentation: Ms. Ericka Schmeeckle shared insights from a recent call with the state of Mississippi regarding best practices:<ul><li>Career Coaches: Mississippi uses unemployment insurance (UI) funds to place career coaches in schools to bridge the gap between students, teachers, and job centers.</li><li>Innovative Programs: The committee discussed Mississippi's "Workforce 101" curriculum, soft skills training, and Department of Corrections training programs.</li><li>Board Development: Ms. Schmeeckle is researching group membership for the National Association of Workforce Boards (NAWB) to provide board members with more learning opportunities and access to their March conference.</li></ul></td></tr>
<tr><td colspan="2">Adjournment</td></tr>
<tr><td></td><td>The meeting was adjourned at 9:15 a.m.</td></tr>
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Notes taken by: Robert Hansen, Administrative Assistant

Next Meeting: January 29, 2026

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# Workforce Development – Ozark Region

Financial Report as of December 2025

# Current Funding Budget & Expenditures

| | PY24 | FY25 | PY25 | FY26 | TOTAL | TOTAL | % | Prior Year | | Variance |
|---|---|---|---|---|---|---|---|---|---|---|
| **2024/2025/2026 Programs** | **ACTUAL** | **ACTUAL** | **ACTUAL** | **ACTUAL** | **ACTUAL** | **BUDGET** | **EXPENDED** | **Funding** | **Variance** | **Percentage** |
| **Workforce Innocation Opportunity Act Funds** | | | | | | | | | | |
| PY24 - ADULT | $126,214.00 | | | | $126,214.00 | $126,214.00 | 100.00% | $ 128,198 | $ (1,984) | -2% |
| FY25 - ADULT | | $515,799.00 | | | $515,799.00 | $515,799.00 | 100.00% | $ 523,631 | $ 48,485 | -1% |
| PY25 - ADULT | | | $156,251.00 | | $156,251.00 | $156,251.00 | 100.00% | $ 126,214 | $ 30,037 | 24% |
| FY26 - ADULT | | | | $0.00 | $0.00 | $646,622.00 | 0.00% | $ 515,799 | $ 130,823 | 25% |
| **TOTAL ADULT** | | | | | **$798,264.00** | **$1,444,886.00** | 55.25% | | | |
| PY24 - YOUTH | $834,511.00 | | | | $834,511.00 | $834,511.00 | 100.00% | $ 849,196 | $ 102,036 | -2% |
| PY25 - YOUTH | | | $244,537.12 | | $244,537.12 | $974,058.32 | 25.10% | $ 834,511 | $ 139,547 | 17% |
| **TOTAL YOUTH** | | | | | **$1,079,048.12** | **$1,808,569.32** | 59.66% | | | |
| PY24 - DISLOCATED WORKER | $106,552.00 | | | | $106,552.00 | $106,552.00 | 100.00% | $ 94,356 | $ 12,196 | 13% |
| FY25 - DISLOCATED WORKER | | $367,232.22 | | | $367,232.22 | $387,736.00 | 94.71% | $ 343,173 | $ 44,563 | 13% |
| PY25 - DISLOCATED WORKER | | | $10,037.49 | | $10,037.49 | $82,318.00 | 12.19% | $ 106,552 | $ (24,234) | -23% |
| FY26 - DISLOCATED WORKER | | | | $0.00 | $0.00 | $303,337.00 | 0.00% | $ 387,736 | $ (84,399) | -22% |
| **TOTAL DISLOCATED WORKER** | | | | | **$483,821.71** | **$879,943.00** | 54.98% | | | |
| PY24 - 25% DW-RR BUSINESS SERVICES | $11,485.51 | | | | $11,485.51 | $80,000.00 | 14.36% | | | |
| OTHER - 392-ABA2 | | $16,404.26 | | | $16,404.26 | $150,000.00 | 10.94% | | | |
| OTHER - 550-FY26-SAEF3 Apprenticeships | | | | $115.46 | $115.46 | $50,000.00 | 0.23% | | | |

# PY24, FY25 DWP Programs (July 2024-June 2026)

| FUND | P&G | DESCRIPTION | ACCOUNTS | ACTUAL | MONTHLY | BUDGET | BUDGET VARIANCE | % EXPENDED |
|---|---|---|---|---|---|---|---|---|
| 24100 | | DISLOCATED WORKER PY24 ADMIN | SALARY/FRINGE/OTHER | 10,655.19 | 0.00 | 10,655.19 | 0.00 | |
| 24100 | | DISLOCATED WORKER PY24 PROGRAM | SALARY & FRINGE | 53,406.63 | 0.00 | 53,406.63 | 0.00 | |
| 24100 | | DISLOCATED WORKER PY24 PROGRAM | PROG OTHER STAFFING COSTS | 15,710.98 | 0.00 | 15,710.98 | 0.00 | |
| 24100 | | DISLOCATED WORKER PY24 PROGRAM | INDIVIDUAL TRAINING ACCOUNT | 0.00 | 0.00 | 0.00 | 0.00 | |
| 24100 | | DISLOCATED WORKER PY24 PROGRAM | ON THE JOB TRAINING | 0.00 | 0.00 | 0.00 | 0.00 | |
| 24100 | | DISLOCATED WORKER PY24 PROGRAM | SUPPORTIVE SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | |
| 24100 | | DISLOCATED WORKER PY24 PROGRAM | CASE MANAGER EXPENSES | 26,779.20 | 0.00 | 26,779.20 | 0.00 | |
| | | | TOTAL | **106,552.00** | **0.00** | **106,552.00** | **0.00** | **100.00** |
| | | | | | | | | |
| 24100 | | DISLOCATED WORKER FY25 ADMIN | SALARY/FRINGE/OTHER | 38,773.60 | 0.00 | 38,773.60 | 0.00 | |
| 24100 | | DISLOCATED WORKER FY25 PROGRAM | SALARY & FRINGE | 194,278.21 | 24,577.11 | 210,225.13 | 15,946.92 | |
| 24100 | | DISLOCATED WORKER FY25 PROGRAM | PROG OTHER STAFFING COSTS | 46,995.23 | 6,861.56 | 33,484.30 | -13,510.93 | |
| 24100 | | DISLOCATED WORKER FY25 PROGRAM | INDIRECT PROGRAM | 0.00 | 0.00 | 0.00 | 0.00 | |
| 24100 | | DISLOCATED WORKER FY25 PROGRAM | INDIVIDUAL TRAINING ACCOUNT | 3,274.77 | 1,805.69 | 16,000.00 | 12,725.23 | |
| 24100 | | DISLOCATED WORKER FY25 PROGRAM | ON THE JOB TRAINING | 0.00 | 0.00 | 15,645.92 | 15,645.92 | |
| 24100 | | DISLOCATED WORKER FY25 PROGRAM | PRE-APPRENTICESHIP | 0.00 | 0.00 | 0.00 | 0.00 | |
| 24100 | | DISLOCATED WORKER FY25 PROGRAM | INCUMBENT WORKER TRAINING | 0.00 | 0.00 | 0.00 | 0.00 | |
| 24100 | | DISLOCATED WORKER FY25 PROGRAM | WORK EXPERIENCE | 0.00 | 0.00 | 0.00 | 0.00 | |
| 24100 | | DISLOCATED WORKER FY25 PROGRAM | SUPPORTIVE SERVICES | 0.00 | 0.00 | 5,000.00 | 5,000.00 | |
| 24100 | | DISLOCATED WORKER FY25 PROGRAM | CASE MANAGER EXPENSES | 83,910.41 | 9,824.14 | 68,607.05 | -15,303.36 | |
| | | | TOTAL | **367,232.22** | **43,068.50** | **387,736.00** | **20,503.78** | **94.71** |

# PY24, FY25 Adult Programs (July 2024 – June 2026)

| FUND | P&G | DESCRIPTION | ACCOUNTS | ACTUAL | MONTHLY | BUDGET | BUDGET VARIANCE | % EXPENDED |
|---|---|---|---|---|---|---|---|---|
| 24090 | | ADULT PY24 ADMIN | SALARY/FRINGE/OTHER | 12,621.40 | 0.00 | 12,621.40 | 0.00 | |
| 24090 | | ADULT PY24 PROGRAM | SALARY & FRINGE | 82,575.86 | 0.00 | 82,575.86 | 0.00 | |
| 24090 | | ADULT PY24 PROGRAM | PROG OTHER STAFFING COSTS | 17,247.38 | 0.00 | 17,247.38 | 0.00 | |
| 24090 | | ADULT PY24 PROGRAM | INDIVIDUAL TRAINING ACCOUNT | 0.00 | 0.00 | 0.00 | 0.00 | |
| 24090 | | ADULT PY24 PROGRAM | ON THE JOB TRAINING | 0.00 | 0.00 | 0.00 | 0.00 | |
| 24090 | | ADULT PY24 PROGRAM | SUPPORTIVE SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | |
| 24090 | | ADULT PY24 PROGRAM | CASE MANAGER EXPENSES | 13,769.36 | 0.00 | 13,769.36 | 0.00 | |
| | | | TOTAL | 126,214.00 | 0.00 | 126,214.00 | 0.00 | **100.00** |
| | | | | | | | | |
| 24090 | | ADULT FY25 ADMIN | SALARY/FRINGE/OTHER | 51,579.90 | 0.00 | 51,579.90 | 0.00 | |
| 24090 | | ADULT FY25 PROGRAM | SALARY & FRINGE | 193,948.79 | 0.00 | 222,135.76 | 28,186.97 | |
| 24090 | | ADULT FY25 PROGRAM | PROG OTHER STAFFING COSTS | 74,888.66 | 0.00 | 74,067.08 | -821.58 | |
| 24090 | | ADULT FY25 PROGRAM | INDIVIDUAL TRAINING ACCOUNT | 63,465.27 | 0.00 | 71,749.44 | 8,284.17 | |
| 24090 | | ADULT FY25 PROGRAM | ON THE JOB TRAINING | 0.00 | 0.00 | 0.00 | 0.00 | |
| 24090 | | ADULT FY25 PROGRAM | PRE-APPRENTICESHIP | 0.00 | 0.00 | 0.00 | 0.00 | |
| 24090 | | ADULT FY25 PROGRAM | WORK EXPERIENCE | 0.00 | 0.00 | 0.00 | 0.00 | |
| 24090 | | ADULT FY25 PROGRAM | SUPPORTIVE SERVICES | 0.00 | 0.00 | 5,000.00 | 5,000.00 | |
| 24090 | | ADULT FY25 PROGRAM | CASE MANAGER EXPENSES | 131,916.38 | 0.00 | 91,266.82 | -40,649.56 | |
| | | | TOTAL | 515,799.00 | 0.00 | 515,799.00 | 0.00 | **100.00** |

| | | |
|---|---|---|
| AD & DW PY24/FY25 Operating | 679,051.74 | 68% |
| AD & DW PY24/FY25 Participant | 323,115.39 | 32% |

# PY24 Youth Program (April 2024 – June 2026)

| DESCRIPTION | ACCOUNTS | Actual | MONTHLY | Budget | BUDGET VARIANCE | % EXPENDED |
|---|---|---|---|---|---|---|
| YOUTH PROG PY24 ADMIN | SALARY/FRINGE/OTHER | 71,994.00 | 13,538.40 | 83,451.10 | 11,457.10 | |
| YOUTH PY 24 PROGRAM IN SCHOOL | SALARY & FRINGE | 18,244.30 | -2,219.11 | 22,011.45 | 3,767.15 | |
| YOUTH PY 24 PROGRAM IN SCHOOL | PROG OTHER STAFFING COSTS | 8,467.31 | 14.67 | 7,263.71 | -1,203.60 | |
| YOUTH PY 24 PROGRAM IN SCHOOL | WORK EXPERIENCE | 0.00 | 0.00 | 1,500.00 | 1,500.00 | |
| YOUTH PY 24 PROGRAM IN SCHOOL | WORK EXPERIENCE STAFFING | 42,271.85 | 7,138.52 | 13,847.77 | -28,424.08 | |
| YOUTH PY 24 PROGRAM IN SCHOOL | SUPPORTIVE SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | |
| YOUTH PY 24 PROGRAM IN SCHOOL | IS INDIRECT | 0.00 | 0.00 | 0.00 | 0.00 | |
| YOUTH PY 24 PROGRAM OUT SCHOOL | SALARY & FRINGE | 346,641.69 | -42,163.02 | 415,103.10 | 68,461.41 | |
| YOUTH PY 24 PROGRAM OUT SCHOOL | PROG OTHER STAFFING COSTS | 136,369.18 | -801.06 | 97,578.98 | -38,790.20 | |
| YOUTH PY 24 PROGRAM OUT SCHOOL | YOUTH INDIVIDUAL TRAINING ACCOUNT | 76,809.00 | 25,000.00 | 45,000.00 | -31,809.00 | |
| YOUTH PY 24 PROGRAM OUT SCHOOL | WORK EXPERIENCE | 67,867.00 | -8,916.51 | 73,127.62 | 5,260.62 | |
| YOUTH PY 24 PROGRAM OUT SCHOOL | WORK EXPERIENCE STAFFING | 61,842.31 | 8,408.11 | 60,522.53 | -1,319.78 | |
| YOUTH PY 24 PROGRAM OUT SCHOOL | SUPPORTIVE SERVICES | 4,004.36 | 0.00 | 10,104.74 | 6,100.38 | |
| YOUTH PY 24 PROGRAM OUT SCHOOL | OS INDIRECT | 0.00 | 0.00 | 5,000.00 | 5,000.00 | |
| **TOTAL OBLIGATED EXPENDITURES =0%** | **TOTAL WEP = 23.43%** | **834,511.00** | **0.00** | **834,511.00** | **0.00** | **100.00** |

# PY25, FY26 DWP Programs (July 2025 – June 2027)

| FUND | P&G | DESCRIPTION | ACCOUNTS | ACTUAL | MONTHLY | BUDGET | BUDGET VARIANCE | % EXPENDED |
|---|---|---|---|---|---|---|---|---|
| 24100 | | DISLOCATED WORKER PY25 ADMIN | SALARY/FRINGE/OTHER | 8,231.80 | 349.89 | 8,231.80 | 0.00 | |
| 24100 | | DISLOCATED WORKER PY25 PROGRAM | SALARY & FRINGE | 0.00 | 0.00 | 51,143.53 | 51,143.53 | |
| 24100 | | DISLOCATED WORKER PY25 PROGRAM | PROG OTHER STAFFING COSTS | 0.00 | 0.00 | 15,180.59 | 15,180.59 | |
| 24100 | | DISLOCATED WORKER PY25 PROGRAM | INDIRECT PROGRAM | 0.00 | 0.00 | 100.00 | 100.00 | |
| 24100 | | DISLOCATED WORKER PY25 PROGRAM | INDIVIDUAL TRAINING ACCOUNT | 1,805.69 | 0.00 | 4,062.08 | 2,256.39 | |
| 24100 | | DISLOCATED WORKER PY25 PROGRAM | ON THE JOB TRAINING | 0.00 | 0.00 | 100.00 | 100.00 | |
| 24100 | | DISLOCATED WORKER PY25 PROGRAM | APPRENTICESHIP | 0.00 | 0.00 | 100.00 | 100.00 | |
| 24100 | | DISLOCATED WORKER PY25 PROGRAM | REGISTERED APPRENTICESHIP | 0.00 | 0.00 | 100.00 | 100.00 | |
| 24100 | | DISLOCATED WORKER PY25 PROGRAM | WORKFORCE PREPARATION ACTIVITIES | 0.00 | 0.00 | 100.00 | 100.00 | |
| 24100 | | DISLOCATED WORKER PY25 PROGRAM | INCUMBENT WORKER TRAINING | 0.00 | 0.00 | 100.00 | 100.00 | |
| 24100 | | DISLOCATED WORKER PY25 PROGRAM | SUPPORTIVE SERVICES | 0.00 | 0.00 | 3,000.00 | 3,000.00 | |
| 24100 | | DISLOCATED WORKER PY25 PROGRAM | WORK EXPERIENCE | 0.00 | 0.00 | 100.00 | 100.00 | |
| | | | TOTAL | **10,037.49** | **349.89** | **82,318.00** | **72,280.51** | **12.19** |

| FUND | P&G | DESCRIPTION | ACCOUNTS | ACTUAL | MONTHLY | BUDGET | BUDGET VARIANCE | % EXPENDED |
|---|---|---|---|---|---|---|---|---|
| 24100 | | DISLOCATED WORKER FY26 ADMIN | SALARY/FRINGE/OTHER | 0.00 | 0.00 | 30,333.70 | 30,333.70 | |
| 24100 | | DISLOCATED WORKER FY26 PROGRAM | SALARY & FRINGE | 0.00 | 0.00 | 140,172.01 | 140,172.01 | |
| 24100 | | DISLOCATED WORKER FY26 PROGRAM | PROG OTHER STAFFING COSTS | 0.00 | 0.00 | 50,488.88 | 50,488.88 | |
| 24100 | | DISLOCATED WORKER FY26 PROGRAM | INDIRECT PROGRAM | 0.00 | 0.00 | 100.00 | 100.00 | |
| 24100 | | DISLOCATED WORKER FY26 PROGRAM | INDIVIDUAL TRAINING ACCOUNT | 0.00 | 0.00 | 46,249.28 | 46,249.28 | |
| 24100 | | DISLOCATED WORKER FY26 PROGRAM | ON THE JOB TRAINING | 0.00 | 0.00 | 22,593.10 | 22,593.10 | |
| 24100 | | DISLOCATED WORKER FY26 PROGRAM | APPRENTICESHIP | 0.00 | 0.00 | 8,000.03 | 8,000.03 | |
| 24100 | | DISLOCATED WORKER FY26 PROGRAM | REGISTERED APPRENTICESHIP | 0.00 | 0.00 | 100.00 | 100.00 | |
| 24100 | | DISLOCATED WORKER FY26 PROGRAM | WORKFORCE PREPARATION ACTIVITIES | 0.00 | 0.00 | 100.00 | 100.00 | |
| 24100 | | DISLOCATED WORKER FY26 PROGRAM | INCUMBENT WORKER TRAINING | 0.00 | 0.00 | 100.00 | 100.00 | |
| 24100 | | DISLOCATED WORKER FY26 PROGRAM | SUPPORTIVE SERVICES | 0.00 | 0.00 | 5,000.00 | 5,000.00 | |
| 24100 | | DISLOCATED WORKER FY26 PROGRAM | WORK EXPERIENCE | 0.00 | 0.00 | 100.00 | 100.00 | |
| | | | TOTAL | **0.00** | **0.00** | **303,337.00** | **303,337.00** | **0.00** |

# PY25, FY26 Adult Programs (July 2025 – June 2027)

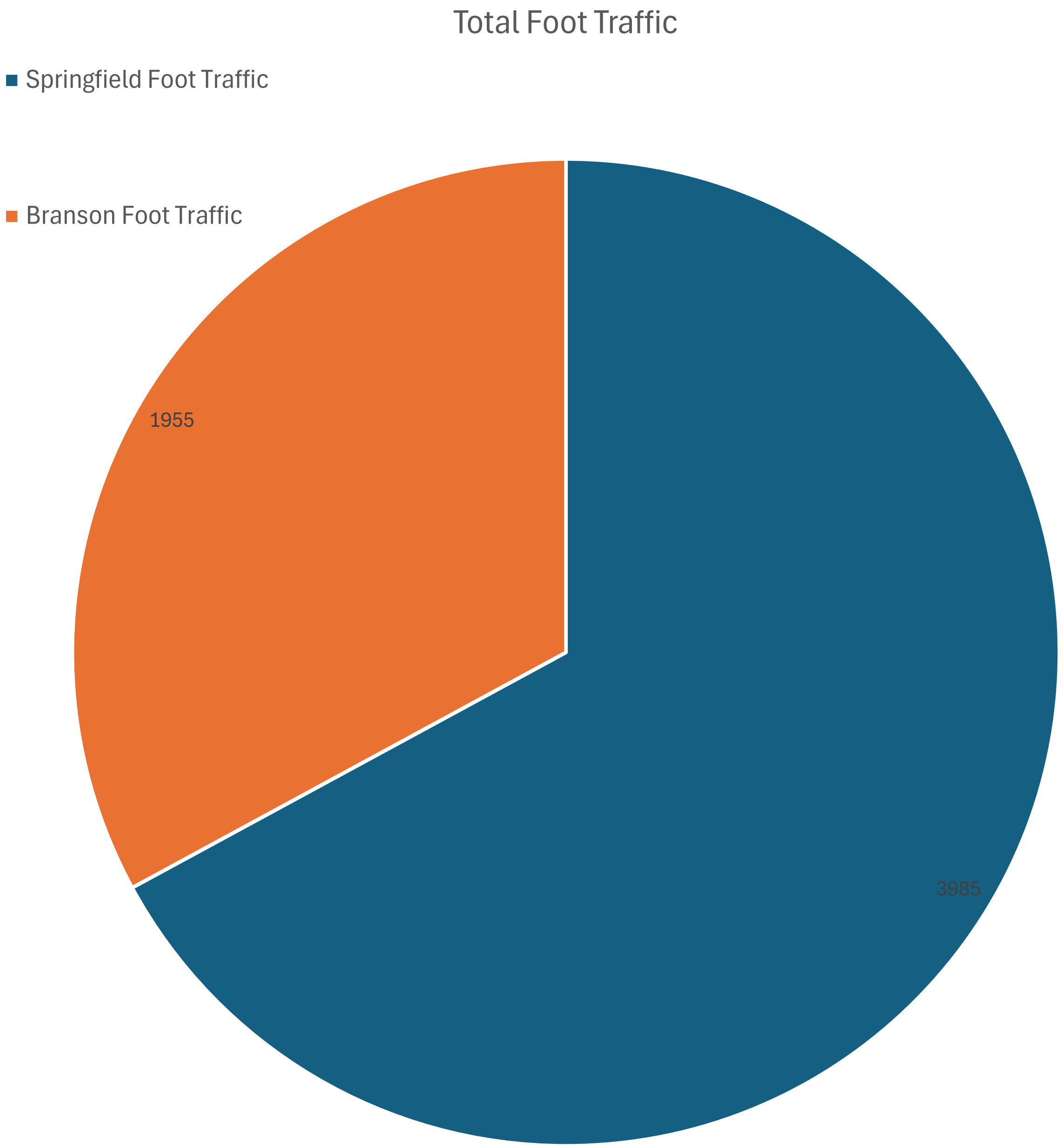
| FUND | P&G | DESCRIPTION | ACCOUNTS | ACTUAL | MONTHLY | BUDGET | BUDGET VARIANCE | % EXPENDED |
|---|---|---|---|---|---|---|---|---|
| 24090 | | ADULT PY25 ADMIN | SALARY/FRINGE/OTHER | 15,625.10 | 4,277.11 | 15,625.10 | 0.00 | |
| 24090 | | ADULT PY25 PROGRAM | SALARY & FRINGE | 96,342.88 | 65,144.13 | 100,723.19 | 4,380.31 | |
| 24090 | | ADULT PY25 PROGRAM | PROG OTHER STAFFING COSTS | 26,088.02 | 26,088.02 | 25,135.04 | -952.98 | |
| 24090 | | ADULT PY25 PROGRAM | INDIRECT PROGRAM | 0.00 | 0.00 | 100.00 | 100.00 | |
| 24090 | | ADULT PY25 PROGRAM | INDIVIDUAL TRAINING ACCOUNT | 18,195.00 | 8,125.00 | 9,067.67 | -9,127.33 | |
| 24090 | | ADULT PY25 PROGRAM | ON THE JOB TRAINING | 0.00 | 0.00 | 100.00 | 100.00 | |
| 24090 | | ADULT PY25 PROGRAM | PRE-APPRENTICESHIP | 0.00 | 0.00 | 100.00 | 100.00 | |
| 24090 | | ADULT PY25 PROGRAM | REGISTERED APPRENTICESHIP | 0.00 | 0.00 | 100.00 | 100.00 | |
| 24090 | | ADULT PY25 PROGRAM | WORKFORCE PREPARATION ACTIVITIES | 0.00 | 0.00 | 100.00 | 100.00 | |
| 24090 | | ADULT PY25 PROGRAM | INCUMBENT WORKER TRAINING | 0.00 | 0.00 | 100.00 | 100.00 | |
| 24090 | | ADULT PY25 PROGRAM | SUPPORTIVE SERVICES | 0.00 | 0.00 | 5,000.00 | 5,000.00 | |
| 24090 | | ADULT PY25 PROGRAM | WORK EXPERIENCE | 0.00 | 0.00 | 100.00 | 100.00 | |
| | | | TOTAL | **156,251.00** | **103,634.26** | **155,251.00** | **0.00** | **100.00** |
| | | | | | | | | |
| 24090 | | ADULT FY26 ADMIN | SALARY/FRINGE/OTHER | 0.00 | 0.00 | 64,662.20 | 64,662.20 | |
| 24090 | | ADULT FY26 PROGRAM | SALARY & FRINGE | 0.00 | 0.00 | 306,012.75 | 306,012.75 | |
| 24090 | | ADULT FY26 PROGRAM | PROG OTHER STAFFING COSTS | 0.00 | 0.00 | 100,418.22 | 100,418.22 | |
| 24090 | | ADULT FY26 PROGRAM | INDIRECT PROGRAM | 0.00 | 0.00 | 100.00 | 100.00 | |
| 24090 | | ADULT FY26 PROGRAM | INDIVIDUAL TRAINING ACCOUNT | 0.00 | 0.00 | 102,335.56 | 102,335.56 | |
| 24090 | | ADULT FY26 PROGRAM | ON THE JOB TRAINING | 0.00 | 0.00 | 49,991.64 | 49,991.64 | |
| 24090 | | ADULT FY26 PROGRAM | PRE-APPRENTICESHIP | 0.00 | 0.00 | 17,701.63 | 17,701.63 | |
| 24090 | | ADULT FY26 PROGRAM | REGISTERED APPRENTICESHIP | 0.00 | 0.00 | 100.00 | 100.00 | |
| 24090 | | ADULT FY26 PROGRAM | WORKFORCE PREPARATION ACTIVITIES | 0.00 | 0.00 | 100.00 | 100.00 | |
| 24090 | | ADULT FY26 PROGRAM | INCUMBENT WORKER TRAINING | 0.00 | 0.00 | 100.00 | 100.00 | |
| 24090 | | ADULT FY26 PROGRAM | SUPPORTIVE SERVICES | 0.00 | 0.00 | 5,000.00 | 5,000.00 | |
| 24090 | | ADULT FY26 PROGRAM | WORK EXPERIENCE | 0.00 | 0.00 | 100.00 | 100.00 | |
| | | | TOTAL | **0.00** | **0.00** | **646,622.00** | **646,622.00** | **0.00** |

| | | |
|---|---|---|
| AD & DW PY24/FY25 Operating | 122,430.90 | 66% |
| AD & DW PY24/FY25 Participant | 62,851.51 | 34% |

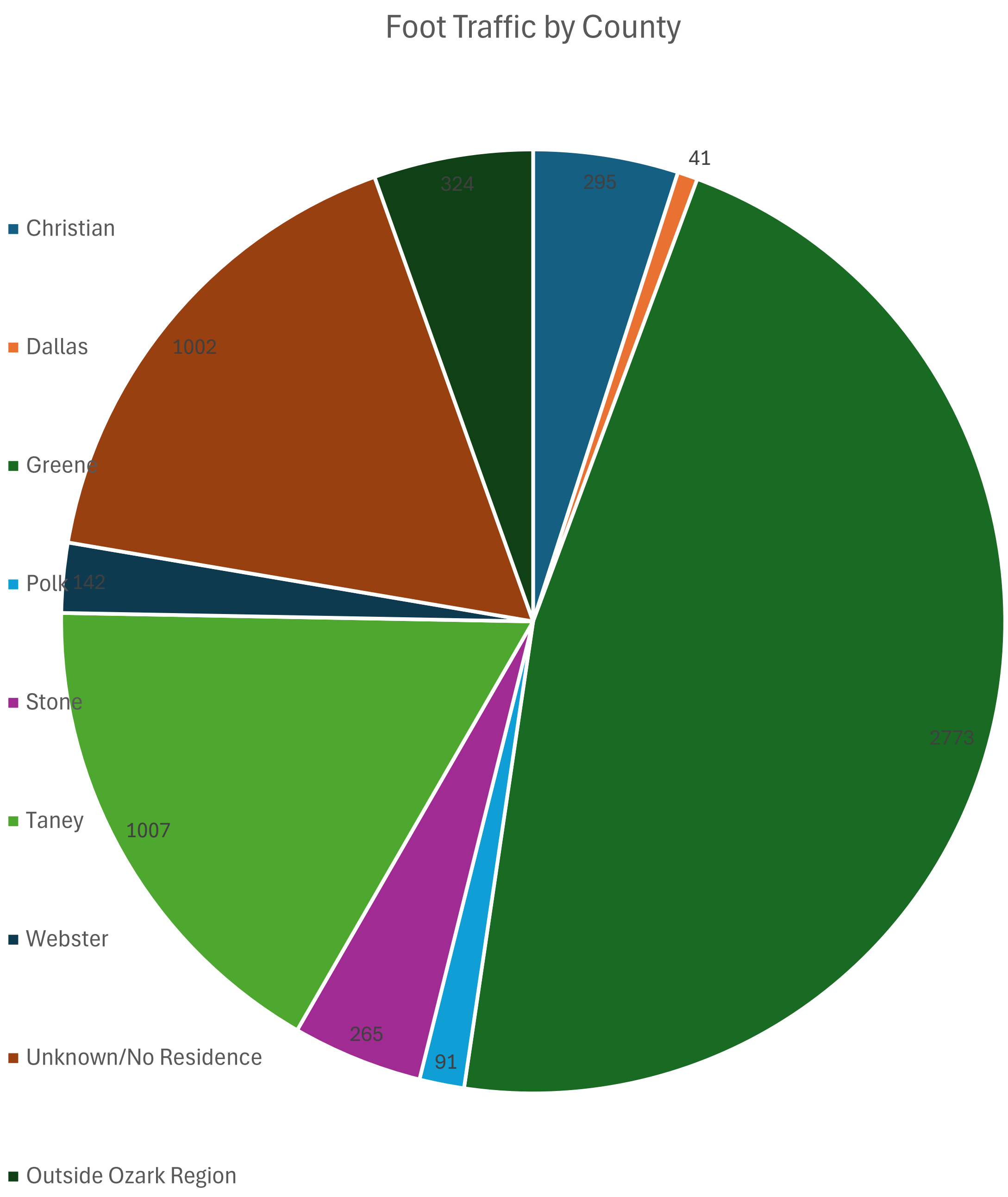
# PY25 Youth Program (April 2025 – June 2027)

| DESCRIPTION | ACCOUNTS | Actual | MONTHLY | Budget | BUDGET VARIANCE | % EXPENDED |
|---|---|---|---|---|---|---|
| YOUTH PROG PY25 ADMIN | SALARY/FRINGE/OTHER | 0.00 | 0.00 | 97,405.80 | 97,405.80 | |
| YOUTH PY 25 PROGRAM IN SCHOOL | IS SALARY & FRINGE | 8,273.94 | 4,982.24 | 34,325.80 | 26,051.86 | |
| YOUTH PY 25 PROGRAM IN SCHOOL | IS PROG OTHER STAFFING COSTS | 3,464.93 | 3,464.93 | 11,436.67 | 7,971.74 | |
| YOUTH PY 25 PROGRAM IN SCHOOL | IS INDIRECT | 0.00 | 0.00 | 100.00 | 100.00 | |
| YOUTH PY 25 PROGRAM IN SCHOOL | IS ALTERNATIVE SEC. SCHOOL SERVICES | 0.00 | 0.00 | 100.00 | 100.00 | |
| YOUTH PY 25 PROGRAM IN SCHOOL | IS DROPOUT PREVENTION AND RECOVERY | 0.00 | 0.00 | 100.00 | 100.00 | |
| YOUTH PY 25 PROGRAM IN SCHOOL | IS ENTREPRENEURIAL SKILLS TRAINING | 0.00 | 0.00 | 100.00 | 100.00 | |
| YOUTH PY 25 PROGRAM IN SCHOOL | IS FINANCIAL LITERACY EDUCATION | 0.00 | 0.00 | 100.00 | 100.00 | |
| YOUTH PY 25 PROGRAM IN SCHOOL | IS INCENTIVES | 0.00 | 0.00 | 100.00 | 100.00 | |
| YOUTH PY 25 PROGRAM IN SCHOOL | IS OCCUP SKILLS TRNG | 0.00 | 0.00 | 100.00 | 100.00 | |
| YOUTH PY 25 PROGRAM IN SCHOOL | IS ON THE JOB TRAINING | 0.00 | 0.00 | 100.00 | 100.00 | |
| YOUTH PY 25 PROGRAM IN SCHOOL | IS REGISTERED APPRENTICESHIP | 0.00 | 0.00 | 100.00 | 100.00 | |
| YOUTH PY 25 PROGRAM IN SCHOOL | IS SUPPORTIVE SERVICES | 0.00 | 0.00 | 100.00 | 100.00 | |
| YOUTH PY 25 PROGRAM IN SCHOOL | IS WORK EXPERIENCE | 6,322.00 | 6,322.00 | 12,260.24 | 5,938.24 | |
| YOUTH PY 25 PROGRAM IN SCHOOL | IS WORK EXPERIENCE STAFFING | 0.00 | 0.00 | 5,213.45 | 5,213.45 | |
| YOUTH PY 25 PROGRAM IN SCHOOL | IS WORK EXPERIENCE SUPPORTIVE SERVICES | 0.00 | 0.00 | 2,000.00 | 2,000.00 | |
| YOUTH PY 25 PROGRAM IN SCHOOL | SUPPORTIVE SERVICES | 0.00 | 0.00 | 100.00 | 100.00 | |
| YOUTH PY 25 PROGRAM OUT SCHOOL | OS SALARY & FRINGE | 157,204.79 | 94,662.52 | 423,351.87 | 266,147.08 | |
| YOUTH PY 25 PROGRAM OUT SCHOOL | OS PROG OTHER STAFFING COSTS | 26,887.20 | 26,887.20 | 141,052.29 | 114,165.09 | |
| YOUTH PY 25 PROGRAM OUT SCHOOL | OS INDIRECT | 0.00 | 0.00 | 2,500.00 | 2,500.00 | |
| YOUTH PY 25 PROGRAM OUT SCHOOL | OS ALTERNATIVE SEC. SCHOOL SERVICES | 0.00 | 0.00 | 100.00 | 100.00 | |
| YOUTH PY 25 PROGRAM OUT SCHOOL | OS DROPOUT PREVENTION AND RECOVERY | 0.00 | 0.00 | 100.00 | 100.00 | |
| YOUTH PY 25 PROGRAM OUT SCHOOL | OS ENTREPRENEURIAL SKILLS TRAINING | 0.00 | 0.00 | 100.00 | 100.00 | |
| YOUTH PY 25 PROGRAM OUT SCHOOL | OS INCENTIVES | 0.00 | 0.00 | 2,500.00 | 2,500.00 | |
| YOUTH PY 25 PROGRAM OUT SCHOOL | OS OCCUP SKILLS TRNG | 0.00 | 0.00 | 78,149.03 | 78,149.03 | |
| YOUTH PY 25 PROGRAM OUT SCHOOL | OS ON THE JOB TRAINING | 4,000.00 | 4,000.00 | 100.00 | -3,900.00 | |
| YOUTH PY 25 PROGRAM OUT SCHOOL | OS REGISTERED APPRENTICESHIP | 0.00 | 0.00 | 100.00 | 100.00 | |
| YOUTH PY 25 PROGRAM OUT SCHOOL | OS SUPPORTIVE SERVICES | 1,905.84 | 1,905.84 | 2,500.00 | 594.16 | |
| YOUTH PY 25 PROGRAM OUT SCHOOL | OS WORK EXPERIENCE | 31,213.52 | 31,213.52 | 84,743.85 | 53,530.33 | |
| YOUTH PY 25 PROGRAM OUT SCHOOL | OS WORK EXPERIENCE STAFFING | 5,264.90 | 5,264.90 | 72,519.32 | 67,254.42 | |
| YOUTH PY 25 PROGRAM OUT SCHOOL | OS WORK EXPERIENCE SUPPORTIVE SERVICES | 0.00 | 0.00 | 2,500.00 | 2,500.00 | |
| **TOTAL OBLIGATED EXPENDITURES =0%** | **TOTAL OBLIGATED WEP = 18.1%** | **244,537.12** | **178,703.15** | **974,058.32** | **729,521.20** | **25.10** |

| | 7/1/25-12/31/25 | 7/1/25-10/31/25 | 7/1/25-8/31/25 |
|---|---|---|---|
| Total Services (Branson & Springfield) | 10182 | 7047 | 3658 |
| Total Foottraffic (Branson & Springfield) | 5940 | 4004 | 2022 |
| Springfield Services | 7093 | 5170 | 2826 |
| Springfield Foot Traffic | 3985 | 2794 | 1447 |
| Branson Services | 3089 | 1877 | 832 |
| Branson Foot Traffic | 1955 | 1210 | 575 |
| 2024-2025 Expenditures | 785953.6 | 460197.8 | 195932.51 |
| Cost Per Participant | $ 132.32 | $ 114.93 | $ 96.90 |

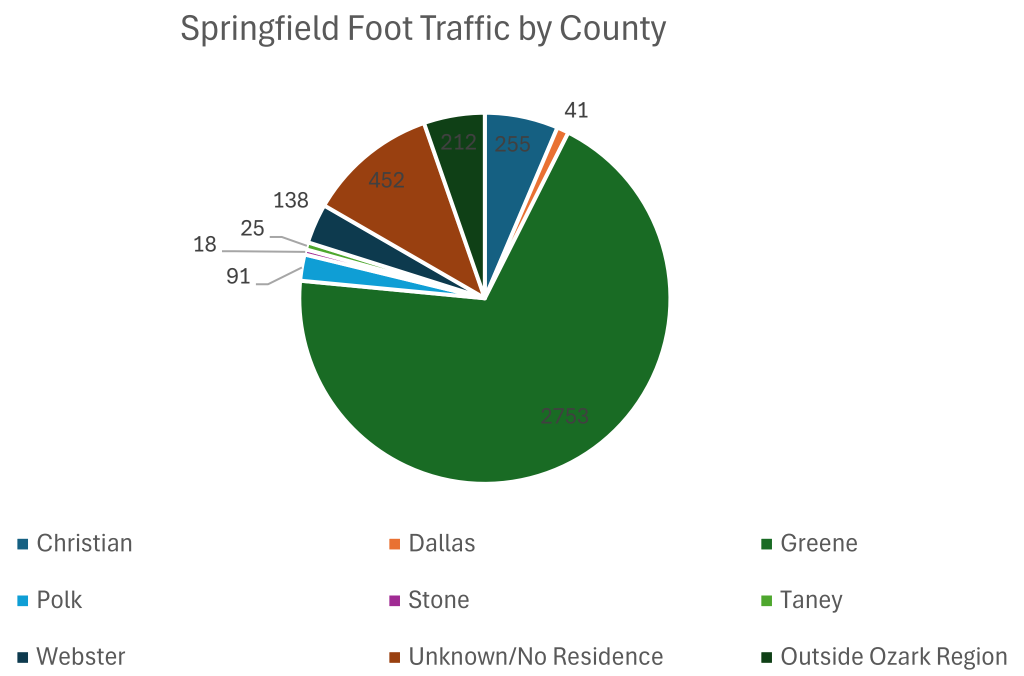


| Counties Total | **7/1/25-12/31/25** | **7/1/25-10/31/25** | **7/1/25-8/31/25** |
|---|---|---|---|
| Christian | 295 | 192 | 85 |
| Dallas | 41 | 26 | 15 |
| Greene | 2773 | 1906 | 1001 |
| Polk | 91 | 66 | 37 |
| Stone | 265 | 146 | 64 |
| Taney | 1007 | 620 | 299 |
| Webster | 142 | 100 | 61 |
| Unknown/No Residence | 1002 | 712 | 370 |
| Outside Ozark Region | 324 | 236 | 90 |

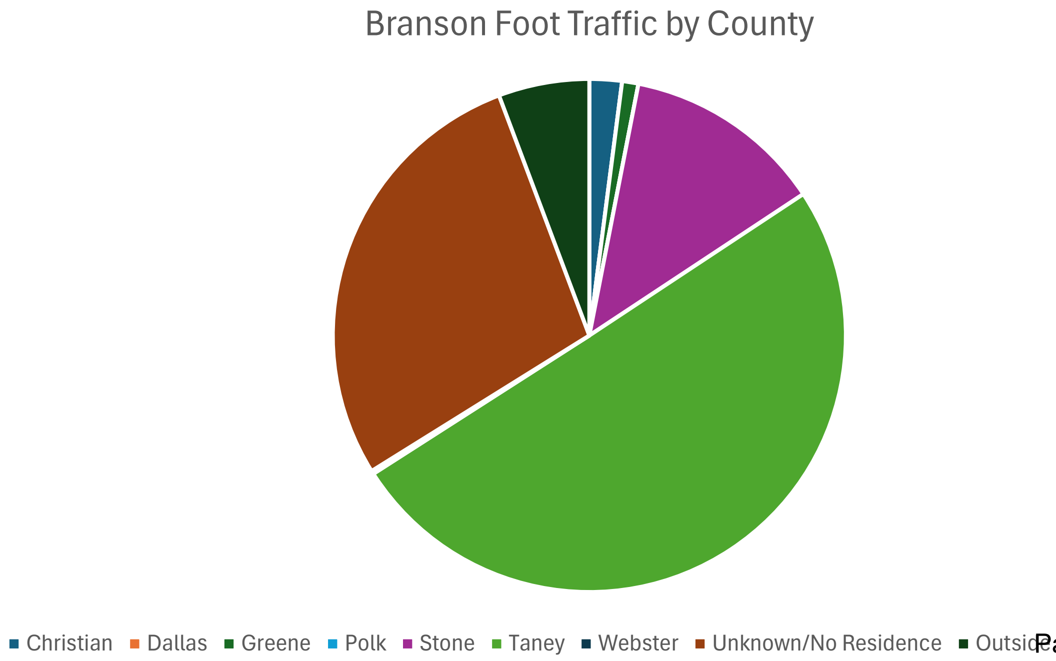


| Cost Per County | **7/1/25-12/31/25** | **7/1/25-10/31/25** | **7/1/25-8/31/25** |
|---|---|---|---|
| Christian | $ 39,033.05 | $ 22,067.43 | $ 8,236.53 |
| Dallas | $ 5,424.93 | $ 2,988.30 | $ 1,453.51 |
| Greene | $ 366,910.66 | $ 219,065.19 | $ 96,997.25 |
| Polk | $ 12,040.70 | $ 7,585.68 | $ 3,585.31 |
| Stone | $ 35,063.59 | $ 16,780.44 | $ 6,201.62 |
| Taney | $ 133,241.63 | $ 71,259.40 | $ 28,973.20 |
| Webster | $ 18,788.79 | $ 11,493.45 | $ 5,910.92 |
| Unknown/No Residence | $ 132,580.05 | $ 81,833.38 | $ 35,853.13 |
| Outside Ozark Region | $ 42,870.20 | $ 27,124.55 | $ 8,721.03 |

| Counties out of Springfield | 7/1/25-12/31/25 | 7/1/25-10/31/25 | 7/1/25-8/31/25 |
|---|---|---|---|
| Christian | 255 | 172 | 76 |
| Dallas | 41 | 26 | 15 |
| Greene | 2753 | 1895 | 994 |
| Polk | 91 | 66 | 32 |
| Stone | 18 | 10 | 4 |
| Taney | 25 | 22 | 11 |
| Webster | 138 | 100 | 61 |
| Unknown/No Residence | 452 | 342 | 190 |
| Outside Ozark Region | 212 | 161 | 59 |




| Counties out of Branson | 7/1/25-12/31/25 | 7/1/25-10/31/25 | 7/1/25-8/31/25 |
|---|---|---|---|
| Christian | 40 | 20 | 9 |
| Dallas | 0 | 0 | 0 |
| Greene | 20 | 11 | 7 |
| Polk | 0 | 0 | 0 |
| Stone | 247 | 136 | 60 |
| Taney | 982 | 598 | 288 |
| Webster | 4 | 0 | 0 |
| Unknown/No Residence | 550 | 370 | 180 |
| Outside Ozark Region | 112 | 75 | 31 |



# Board Budget

| | | |
|---|---|---|
| FY24 | | $ 18,597.61 |
| FY25 | | $ 20,402.71 |
| Total | | $ 39,000.32 |
| Expended | | $ 1,815.09 |
| Expected | | $ 23,907.00 |
| Remaining | | **$ 13,278.23** |
| Expiring June 30 | | $ (0.00) |

| Expended Line Item Breakdown | | |
|---|---|---|
| CONSULTING | | $1,800.00 |
| POSTAGE | | $15.09 |
| | | **$ 1,815.09** |

| Expected Line Item Breakdown | | |
|---|---|---|
| CONSULTING | | $1,800.00 |
| INSURANCE PREMIUM | | $588.00 |
| MEMBERSHIP DUES | | $15.00 |
| TRAVEL | | $21,504.00 |
| | | **$ 23,907.00** |

# Review, Discussion, Questions

# Ozark Region

## COST ALLOCATION PLAN

Effective Date: June 4, 2025
Reviewed & Approved: June 4, 2025

# Table of Contents

## Contents

# OZARK REGION
# MISSOURI JOB CENTER
# COST ALLOCATION PLAN

## Introduction

A cost allocation plan is a document that identifies, accumulates, and distributes allowable direct and indirect costs under grants and contracts, and establishes the allocation methods used for distributing costs. A plan for allocating joint/shared costs is required to support the distribution of those costs to the grant program. Formal accounting records to substantiate the propriety of the eventual charges must support all costs included in the plan.

This Cost Allocation Plan has been prepared for the Ozark Region, Missouri Job Centers. The importance of this plan is to document locally the agreed upon approach/methods to establishing the applicable parameters, definitions, calculations and allocation basis required to operate the Missouri Job Centers located in Springfield, Community Partnership of the Ozarks (CPO) Satellite and Branson offices and ensure that each partner bears its fair share of those costs.

## Categories of Costs

There are four basic categories of costs that need to be allocated among local partner agencies as a result of services delivered from the Ozark Region, Missouri Job Centers (Springfield, CPO and Branson) as follows:

- **Space within the Ozark Region, Missouri Job Centers and Satellites.** Rent is governed by a Memorandum of Understanding which has been negotiated and signed by each participating partner. Separate infrastructure budgets are maintained specific to the Springfield, CPO and Branson locations. Rental payments are to be allocated monthly to all partners. Invoices including rent and operating costs will be generated by the City monthly and sent accordingly to the participating partner agencies for payment processing.

- **General operation of the Ozark Region, Missouri Job Centers.**
    - Infrastructure Facility Costs are common to the Centers (Springfield, CPO Satellite and Branson) and as such are applicable to all occupants that have a direct square footage rental relationship. These costs may include but are not limited to rent, maintenance and repair (including tools & equipment), custodial services, alarm

services, janitorial supplies, and utilities (including electricity, gas, water and sewer, and trash costs).

- Infrastructure Communication Costs are common to the Centers (Springfield, CPO Satellite and Branson) and as such are applicable to all occupants that require communication support. These costs may include but are not limited to telephone, internet, related communication hardware and software, intercom service, onsite information system support, and other information technology costs as needed.
- Center Shared Equipment & Supply Costs are common to the Centers (Springfield, CPO Satellite and Branson) and as such are applicable to all occupants that choose to share in commonly used office costs. These costs include but are not limited to copier equipment and maintenance, paper, toner, long distance charges, and stock consumable office supplies for shared use by staff and customers.

- **Staff for general customer activities provided by the Centers.** While staff costs are usually charged directly to specific programs, there may be situations where it is advantageous to treat staff activities for general operation of Job Centers as a common cost. The degree to which staff costs could be treated as common to the specific Job Center would depend on the types of services provided in the respective Center, co-located partners and agreement between the partners. Examples of staffing costs for general operations include but are not limited to City staff from outside departments used for repairs and other infrastructure related services as needed

- **Other costs associated with providing general job seeker and employer services offered by the Job Centers.** As with staff costs, while other costs of providing services are usually charged directly to specific programs, there might be situations where it is advantageous to treat such services as a common cost for a respective Center. Examples of job seeker services might include computer labs, child care, transportation, resume preparation, and customer workshops. Examples of employer services might include employer relations activities and Job Center marketing.

Space and general/common operating costs are typically the major costs that need to be allocated among partner agencies. Staff and services are typically paid directly by specific programs, but there could be situations where the Job Center partners would want to pool these costs or otherwise treat the costs as a collective responsibility and expect partner agencies or programs to pay for a share of the costs. Staffing costs are currently allocated by space utilized per employer of record; however, on a quarterly basis a study of clients served per Team (Youth Skills, Career Services) will be performed and compared to the current allocation percentage. If necessary, an adjustment will be made to ensure costs are being allocated accurately per program. If fees are charged for services, it may be appropriate to treat services as common to the center to provide a source of revenue for the center.

Job Centers (Springfield, CPO, and Branson) typically include partner agencies and/or their subcontractors who are involved in providing employment and training services to job seekers and employers. Job Centers may also house the offices of related state or local agencies, local training partners, or local staffing partners.

The distinction between being a partner service provider versus a tenant in the Center is important for allocation of space costs and common or general operating expenses. Depending on the situation, it may be appropriate to exclude some staff of service provider agencies from the count of partner service provider staff in order to arrive at an equitable allocation of costs. Alternatively, it may be easier to count all staff as partner service providers to keep the cost allocation simple.

For purposes of discussing cost allocation and cost pooling we must further expand our understanding of the cost categories as either direct costs, joint costs, or indirect costs as follows:

## Direct Costs:

Costs charged directly to final cost objectives that do not require any further allocation or breakdown are assignable direct costs.

## Joint or Shared Costs:

Costs that cannot be readily assigned to a final cost objective, but which are directly charged to an intermediate cost objective or cost pool and subsequently allocated to final cost objectives are joint costs. These costs are incurred for a common or joint purpose benefiting more than one funding stream.

## Indirect Costs:

Indirect costs are those: a) incurred for a common or joint purpose benefiting more than one cost objective, and b) not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the result achieved. These costs include the costs of supplying goods, services, and facilities that benefit more than one program or department. Some method of allocation must be used to distribute the indirect costs to various direct activities that were benefited.

## Categories of Allocation Basis

## Office Space:

There are two basic categories of space used within the Ozark Region Job Centers:

- **Dedicated space** (actually occupied) for specific agency/program use. This includes partner and tenant agencies. Dedicated space is easily attributable to specific agencies or programs based on their exclusive or primary use of space. Program funding requirements might require that certain spaces be dedicated primarily to specific programs in order for those programs to fund those areas.

- **Common space** for use by all partners and tenant agencies. Examples of common space could include restrooms, hallways, and employee break rooms, general meeting rooms, storage areas and other space used by all occupants of the building. Depending on the situation, general reception and waiting areas might be treated as common space. Common space could also include resource areas used by customers, employer interview rooms, child care centers, computer and learning labs.

## Dedicated Program Hours:

Staff wages and fringe dedicated to specific programs will be used to ratio and allocate costs that benefit multiple programs. This method is used when the costs shared are not proportionate to the space utilized by the different partners or programs.

## Cost Allocation Procedures

All partners of the Job Center should reach consensus on how to categorize the specific space areas. Some areas in the Job Center require special treatment for cost allocation purposes. A basic principle among Job Center partner agencies and tenants is that they should compensate for their dedicated space and fair share of the common space in the center.

All partner/tenants should compensate directly for their **dedicated space**. This includes space for dedicated staff and other space used exclusively or primarily by a specific agency or program. Space costs are computed based on square footage. Certain partners may perform specific functions not necessarily related to their specific program, however, space will still be charged back to their program of record due to the funding streams not being integrated by DHEWD.

All partner/tenants should compensate directly a fair share of the **common space**. Since all partners and tenants use the common space, all should share in the costs. The costs are allocated based on the respective share of the total dedicated space of the program of record.

Job Center partners will continue to be charged for allocated space even if their employee position becomes vacant. They will be charged until that employee position is refilled and continue afterwards. It is the responsibility of partners to notify the City of Springfield, Department of Workforce Development Director and Fiscal Agent in writing, if that employee position is not being refilled and the space is no longer needed. At that time, the office becomes common space until another partner agency decides to occupy it.

**General Job Center operating costs** can often be treated in a similar manner as space costs, although there may be certain costs or situations where it is appropriate to use different methods for general operating costs such as number of customers served and staffing levels of specific teams. All general Job Centers (Springfield, CPO and Branson) operating costs will be allocated based on the total allocated square footage which combines both dedicated and common space. At the end of each quarter an analysis will be conducted to measure if the space allocation method is working in a fair and equitable method by comparing numbers of customers served and staffing levels and making any adjustments at that time. Exceptions will include telephone and postage related costs for Trade. **Telephone costs** will be allocated on the basis of square footage for the Springfield and CPO Job Centers. See below for the telephone allocation for the Branson Job Center.

**Measuring Benefit** is a critical requirement and central task to be performed in allocating costs. Costs are allocable to a specific cost objective on benefits received by that cost objective. Direct costs are measured in terms of expense amounts that are approved on procurement documentation, and this documented expense is viewed as the actual benefit. We will direct charge cost objectives when expenses are clearly identified as specific to that cost objective. When the direct measurement of benefit cannot be done efficiently and effectively, then it is appropriate to treat that expense as a joint cost and charge those expenses to the cost pool for later distribution. The square footage allocation method is applied to the joint costs as they are viewed as a benefit of the leased space. The allocation base is the mechanism then used to allocate the joint/shared costs to final cost objectives. Care should be taken to ensure that the basis chosen does not distort the results, which is why reviews will be conducted. To the extent that general staff and service costs are treated as common costs it is important for programs making contributions to cover the costs and be able to show how the programs benefited due to the allocation of the expenditure.

**Costs must be allocable, allowable and reasonable**. For a cost to be **allocable** to a particular cost objective, it must be treated consistently with other costs incurred for the same purpose in like circumstances. Any cost allocable to a specific grant or other cost objective under applicable guidelines may not be shifted to other grants to overcome funding deficiencies, to avoid restrictions imposed by law or grant agreements, or for other reasons. To be **allowable**, a cost must be necessary and reasonable for the proper and efficient operation of the program. For a cost to be **reasonable** under an award, it will not exceed that which would be incurred by a prudent person under the same circumstances. It should be recognized as ordinary and necessary for the operation of the organization and the performance of the award.

## Cost Pools

Cost pooling is the process of accumulating similar allocable costs into pools pending allocation to benefiting programs resulting in simplifying the allocation process. The following identifies the cost pools to be utilized within the Ozark Region, Cost Allocation Plan:

## Partner Shared Cost Pools

The Partner Shared Cost Pools for Springfield, CPO, and Branson are utilized to allocate common, joint/shared costs that are to be allocated to other cost pools based on the location usage. These pooled costs are allocated to the **Facility Costs**, **Communication Costs**, **Job Center Costs**, and **Center Shared Equip & Supplies Cost Pools.**

## Facility Cost Pool

The **Facility Cost Pool** will include allocation of rent, custodial services, and facility maintenance costs. Facility maintenance costs such as janitorial supplies and services, utilities, and sanitation type costs will flow through this pool. The identification of these costs is intended for example purposes and is not all inclusive or limited to those listed. Partner agency shared costs captured in the pool will be summarized monthly and allocated based on **square footage for each respective Center location**. Costs allocated to partner agencies will be invoiced monthly and sent directly to the respective partner agency designated contact. Invoices shall be generated for each location and noted as due upon receipt payment terms and be recorded on City books as an outstanding accounts receivable pending partner agency payment. Note: DHEWD will submit a spreadsheet each month which will record their expenses for Branson, CPO, and Springfield offices. We will add our expenses to that and submit to DHEWD through the Financial Reporting System. That information will be documented with a Partner spreadsheet and kept on file for monitoring review. If DHEWD owes the Ozark Job Centers a reimbursement, cash will be drawn down from the DHEWD cash draw system after the reporting month has been closed. If the Ozark Job Center owes DHEWD cash, it is the responsibility of the Job Center to submit payment to DHEWD by the 30$^{th}$ of the reporting month.

## Communications Cost Pool

The **Communications Cost Pool** is used to accommodate partner costs for telephone, internet, related communication hardware and software, intercom service, onsite information system support supplies, and other information technology costs as needed.

## Job Center Cost Pool

The **Job Center Cost Pool** consist primarily of staff wage and fringe and/or any costs for related onsite information technology support. The pooled job center costs are currently shared between participating partners at each of the center locations (Springfield, CPO, and Branson). The base for allocating these pooled costs is direct time charged at each location and then the square footage of participating partners for the Springfield, CPO, and Branson locations.

## Center Shared Equip & Supplies Cost Pool

**Center Shared Equip & Supplies Cost Pool** is used to accommodate partner costs for office supplies, marketing costs, long distance telephone charges, insurance, membership dues, postage costs, printing costs, publications, and equipment rental (copier) costs and maintenance and repairs on like office equipment. The identification of these costs is intended for example purposes and is not necessarily all inclusive or limited to those that are named herein. Partner agency shared costs captured in the pool will be summarized monthly and allocated based on **square footage for each respective Center location**.

**Allocating Copier Costs**
Copier costs may include any rental, maintenance and repairs, toner and paper supplies specific to any copier located within the Center. Because not all copiers in the center have a user code feature that would enable management to track actual usage, copier costs will be allocated consistent with all other operating budget costs based on square footage ratios. Costs will be direct charged to the Center Shared Equip & Supplies Cost Pool for allocation purposes and then allocated in accordance with the methodology described above relevant to this pool. Costs will be charged in accordance with the classification of type of cost including but not limited to the following expenditure line items; rental of equipment, maintenance and repairs of equipment and office supplies. Each month, DHEWD provides the City of Springfield, Finance Department their annual copier lease and maintenance costs for the Springfield and Branson Centers. Each month DHEWD is given a credit on their invoice for actual copier costs.

***Postage and mail handling*** procedures should be followed by all staff and discussed in accordance with the noted policy. Staff must batch and label all outgoing mail by program type daily for the City of Springfield, Print Shop to calculate and record the appropriate postage costs on the monthly log for the Springfield and CPO locations. These charges will be direct charged by general ledger journal entry against program funds as postage line item expenditures and would not appear as part of the monthly operating expense allocated costs as invoiced. DHEWD's account will be credited for these total direct charges for offset against their monthly invoiced operating costs.

***Postage Policy for Branson Job Center***
Outgoing mail from the Branson office will be batched in groups by the program that is initiating the mailing. The person handling the outgoing mail will then keep a log of costs associated with each program for bill back purposes. At the end of each month the postage log will be sent to the Workforce Development - Finance Department at the Springfield Job Center for processing and billing to each program. The log will be summarized at the end of each month with charges expensed to the appropriate program and/or partner agency based on actual usage.

DHEWD's account will be credited for these total direct charges for offset against their monthly invoiced operating costs. The Branson Receptionist or her designee will be responsible for submitting a copy of the monthly log through email to the attention of the Accounting Supervisor and Accounting Services Representative by the first or second working day of each new month.

**Long Distance Telephone Costs** will be captured based on the dedicated telephone numbers assigned to each program. Monthly the DHEWD designated staff supervisor shall download the Branson Office telephone bill from within the State of Missouri's automated system and forward the bill to the Springfield Finance Office. Receipt of the monthly billing will create entries into the accounting system that will direct charge long distance charges and share the overall telephone system infrastructure costs among the participating programs and partner agencies as part of their monthly operating expense costs and invoices. This will be an override of the allocation system for this line only.

## Global Cost Pool

**Global Cost Pool** is utilized to accommodate shared costs within the WIOA system to manage costs exclusive to the programmatic operations carried out by any City department, including the One-Stop Operator functions. Global Pool Costs are allocated based on each program participation level in the activity and the outcome of that activity. Calculated percentages are then utilized as the base for allocating costs to the appropriate programs participating in those activities.

On occasion WIOA program initiatives may align with other programs and the direct benefit received by each program will the basis for determining the allocation percentages to each participating program.

## Administrative Cost Pool

Many indirect costs are provided by the City using local funding sources. Currently these services include, but are not limited to human resources, information support services, and management and oversight through the City Manager's Office and City Council. Currently indirect costs charged to the administrative cost pool include the following items; outside services for administrative support to the board (attorney and consultant fees), board travel, board meeting supplies, board training, Finance Department staff, and the support costs for the designated Finance Department staff.

**Administrative funds** effective, July 1, 2008, are pooled for further allocation back to programs or specific grants. After advisement from DHEWD and their monitors the Ozark Region is discontinuing the use of and approval of a Negotiated Indirect Cost Rate Administration costs are held in a pool and allocated to WIOA Youth, Adult, & DWP. Beginning in October 2021, the WIOA allocations will also consider the ratio of dedicated hours in the programs to allow for a more balanced allocation throughout the year. Regular review will be conducted for the annual indirect costs allocated to each program to insure the allowable cost rates are not exceed, and adjustment will be made between the allocations as needed.

## WIOA Program Cost Pool

DHEWD and the City negotiated a cost sharing plan for both the Springfield and the Branson Job Centers. At this same time staff costs that were formerly attached to a specific funding source were pooled using the existing WIOA Pool. The basis has changed to include the ratio of dedicated hours. With a large portion of staffing cost being included in the WIOA pool, it has become a major influence on the expenditures of the City.

The WIOA Program Cost Pool shall be utilized to pool costs that are specific and exclusive to each WIOA Program (Adult, Youth and Dislocated Worker Programs) only. Costs will primarily consist of staff wages and fringe, travel, auto allowance and/or other program costs that are specific to WIOA and apply to the three programs specifically. These pooled costs will be summarized at each month end and allocated between the WIOA Adult, Youth and Dislocated Worker Programs. On a quarterly basis, staff costs will be reviewed and compared against the ratio of dedicated hours per the respective programs and adjusted as needed.

## WIOA Staffing Costs Allocations

- It has been determined that the career services team, skills team, business services team, program compliance coordinator, and the Mobile Job Center driver's costs will be included in the WIOA Program Cost Pool.
- The Assistant Director of Workforce Development & Executive Secretary costs will be allocated based upon current program needs.

The WIOA pool costs will be summarized at each month end and allocated between the WIOA Title 1-B Adult, Youth, and Dislocated Worker Programs on the basis of ratio of dedicated hours within the three designated programs.

## Youth Program Cost Categories and Allocation Method

The following describes the WIOA Youth Program specific cost categories and allocation methods to be implemented and utilized by the designated youth service provider. Designated youth staff will direct charge their time on payroll records to either in-school youth (ISY) or out-of-school youth (OSY) activities. When the staff are unable to specifically identify an activity or cost as ISY or OSY, then their charges will default to a joint/shared cost youth activity. The resulting percentage ratios charged within the two Youth Cost Categories, ISY and OSY, will be utilized as the basis for allocating all joint/shared costs that are specifically incurred by designated youth staff or that are allocated to the Youth Program through any cost pools.

## WIOA Youth Cost Allocation Guidelines

1. The Workforce Innovation Opportunity Act (WIOA) became effective on July 01, 2015, and superseded the Workforce Investment Act. This change has significant impact on the operational and fiscal aspects of providing youth services. One major change is the State's use of two funding categories within the youth fund, and the need to

allocate all expenses to one of these two categories. In addition, any and all special projects or funding through the Youth Services contract must be accounted for in a similar manner. The information contained herein shall be the basic guidelines used to effectively and efficiently allocate such expenses, which include program, participant and staff costs.

The WIOA Youth staff will direct charge their time between time spent on ISY, OSY, and general operations. The time dedicated to ISY and OSY youth will be used to allocate the general youth operation costs on a monthly basis.

**Note:** Costs allocated within the two Youth categories are currently being tracked on a spreadsheet basis.

a. **Funding categories**:

(1) ISY-REG (In School Youth - Regular) This category is for expenses related to providing services to participants that are considered ISY by WIOA guidelines.

(2) OSY-REG (Out of School Youth - Regular) This category is for expenses related to providing services to participants that are considered OSY by WIOA guidelines.

(3) In accordance with the Workforce Innovation Opportunity Act—Use of funds for youth activities, subparagraph (c) Local Elements and Requirements—(A) In General – At a minimum, 75 percent (75%) of the funds shall be used to provide youth activities to "out-of-school" youth.

b. **Participant costs**:

(1) Wages and fringe - registered participants that have a timesheet to be paid through program funds, shall be identified and "coded" for their appropriate category and component. (I.e. ISY-REG, OSY-REG, etc.).

(2) Supportive services - This is a required service element of WIOA, and the types of expenses are outlined in the local WIOA Youth Services Plan. The documentation of these expenses shall be made on the appropriate forms (check request, voucher, invoice, etc.…) and "coded" for the proper category (as listed above).

(3) Participant supplies and costs - These needs are identified in the local WIOA Youth Services Plan, and the associated expenses shall be documented and "coded" similarly to that described in the Supportive Services above.

c. **Program costs**:

(1) All program costs and expenses not specifically outlined herein, shall be documented appropriately, and "coded" as one of the two youth categories, according to the component or client type that is benefited by the expense.

(2) Once the percentage relationships are established by the staff for the two cost categories (current period), they are used to distribute all current expenses subject to distribution. The exception being expenses that are identified to a specific activity that can be direct charged.

d. **Staff costs:**

(1) Wages and fringe - all staff must complete timesheets as completely as possible, using the following guidelines:

(A) <u>Work hours</u> - using your method of choice, document the number of hours spent working within the allowable funding categories listed herein. This shall be in increments no smaller than one quarter (1/4) hour. The number of hours claimed toward a funding category must directly benefit from your time and efforts. This is more easily determined by reviewing the descriptions below.

(B) <u>ISY-REG</u> (In School Youth - Regular) Individuals that are ISY by WIOA definition, in a regular or "year-round" component, and specifically NOT in a summer component. Time and effort spent working directly with ISY, or working on issues, projects, materials, programs, reporting or planning that will specifically benefit ISY, are allowable and attributable to this category. Staff may work on issues that benefit ISY without registering/enrolling ISY participants. (I.e. presentations made to public or alternative school audiences, or attending training or conferences that are specifically meant to serve or benefit ISY.)

(C) <u>OSY-REG</u> (Out of School Youth - Regular) Individuals that are OSY by WIOA definition, in a regular or “year round" component, and specifically NOT in a summer component. The same guidelines described above for ISY-REG apply to this category. As a general rule of thumb, if your work time or efforts cannot be directly or specifically related to or benefit ISY or OSY, then staff shall count their work time in this category.

(D) <u>TIME SHEET</u> - The electronic timesheet shall be used to document all staff work time, leave and comp time for which staff wages and fringe costs shall be calculated and paid. This form shall be completed in accordance with guidelines contained herein.

(2) Mileage costs:

(A) <u>Staff costs</u> - staff shall document local travel performed on behalf of the program that it directly relates to or benefits, in the same manner in which is described in the section concerning staff costs. Each line documented on the travel (mileage) form and/or payroll record, shall be "coded" to one of the two categories by the staff completing the form. For more detail, see attached Administrative Memorandum covering Mileage Allowance for all City staff.

(B) Participant costs - participants shall NOT complete travel (mileage) forms for their participation in WIOA services or components. These costs will be handled within the guidelines of "supportive services" for participants, if allowed under WIOA guidelines, and services operated under the local WIOA Youth Plan.

## Modification of Plan

This plan shall be reviewed for modification purposes no less than annually in preparation for update and/or modifications on behalf of any or all partners.

Partners agreeing to this plan may request modification of its terms. Ratification of the request by all the other partners will constitute acceptance of a modification.

Any partner to this plan may withdraw, giving written notice of its intent to withdraw as a partner. In such case, all pertinent terms of the Cost Allocation Plan will continue in effect for the remaining partners. Any party may cancel the agreement at any time for cause, or may cancel without cause on a 30-day written notice.

On behalf of the City of Springfield, I Toby Stevenson, Accounting Supervisor for the Department of Workforce & Economic Vitality, certify that the Cost Allocation Plan has been prepared in accordance with the guidelines set forth from both the State and Federal level. It is also consistent with Missouri policies concerning cost allocation for the Workforce Innovation and Opportunity Act.

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Signature Date