

New Jersey

Workforce Innovation Notice 7-17(A)

TO: Workforce Development System

SUBJECT: Additional Guidance Related to Local Memoranda of Understanding

DATE: October 25, 2017

Purpose

To provide guidance related to one-stop career center system partner memoranda of understanding (MOUs) and infrastructure funding agreements (IFAs).

Background

The Workforce Innovation and Opportunity Act (WIOA) Final Rules require every local workforce development board (WDB) to enter into an MOU with each required one-stop partner. They additionally require that every required partner contribute towards the cost of operating the one-stop centers(s) in the local area.

I. Required Partners under the auspices of NJLWD

The following required partners are under the New Jersey Department of Labor and Workforce Development (LWD); the LWD official that would sign for each program is provided:

Required Partner	LWD Signatory, Title
Vocational Rehabilitation (DVRS)	Alice Hunnicutt, Director, DVRS
Employment Services	Patricia Moran, Assistant Commissioner, LWD
Senior Community Service Employment*	
Trade Adjustment Assistance	
Jobs for Veterans State Grants	
State Unemployment Compensation	Gregory Castellani, Director, LWD

*See "Senior Community Service Employment" below

Vocational Rehabilitation Services

Vocational rehabilitation services are provided by two entities in New Jersey; the Division of Vocational Rehabilitation Services and the Commission for the Blind and Visually Impaired. Therefore, two signatories are required: the Executive Director of the Division of Vocational Rehabilitation Services and the Executive Director of the Commission for the Blind and Visually Impaired.

Migrant and Seasonal Farmworker Program

The United States Department of Labor contracted with PathStone as the national grantee under WIOA sec. 167 to provide Migrant and Seasonal Farmworker (MSFW) program services in Atlantic

County (Atlantic WDB) and Cumberland County (Cumberland/Salem/Cape May WDB). These WDBs must enter into MOUs with Pathstone for the MSFW program.

Senior Community Service Employment

LWD is the agency responsible for directly providing Senior Community Service Employment in most local workforce development areas. LWD does **not** directly provide SCSEP in Bergen, Burlington, Greater Raritan Essex and Passaic. Therefore, the head of the agency providing SCSEP services in those areas would be the signatory of the local area MOU, **including the infrastructure funding agreement**. In all other areas, LWD would be the signatory.

Adult Education and Family Literacy activities authorized under Title II of WIOA

WIOA allows the state entity responsible for Adult Education program under Title II of WIOA to its responsibilities related to the MOU to one or more eligible providers or consortium of eligible providers. LWD has chosen to delegate these responsibilities; therefore, each local board must enter into the MOU for Adult Education programs with the local entity who was awarded a Title II Adult Education and Family Literacy grant. The local board determines should ensure that the method of access to services (see *Access to Services* on page 3) provided by the Title II consortium accords with their local literacy plan.

Note on Adult Education: LWD will negotiate and sign the **infrastructure funding agreements** for the Adult Education programs; the balance of the MOU is negotiated/signed by the local service providers.

II. Other Required Partners

The entity that serves as the one-stop partner is the grant recipient, administrative entity, or organization responsible for administering the funds of the specified program in the local area. **The term “entity” does not include the service providers that contract with, or are subrecipients of, the local administrative entity.** For programs that do not include local administrative entities, the responsible State agency should be the partner. This applies to the following partner agencies:

- Housing and Urban Development Employment and Training Programs
- Community Service Block Grant Employment and Training Programs
- Temporary Assistance for Needy Families
- Programs authorized under sec. 212 of the Second Chance Act (Reintegration of ex-offenders)

Carl D. Perkins Career and Technical Education Act-The entity that carries out the program for the purposes of the MOU is the eligible recipient or recipients at the postsecondary level, or a consortium of eligible recipients at the postsecondary level in the local area.

Job Corps-Job Corps is a required partner where the services are provided. In all other areas where the only activities are recruitment/intake, they are an additional partner, and the local WDB can include them in the IFA at its discretion.

Access to Services

As previously communicated in NJWIN 22-16, USDOL requires that all required partner programs provide access to services through the one-stop career center. Each MOU must clearly define which method of access the partner will use; “access” for this purpose means at least one of the three methods provided below:

Option 1. Having a program staff member physically present at the American Job Center;

Option 2. Having a staff member from a different partner program physically present at the American Job Center and *appropriately trained* to provide information to customers about the programs, services, and activities available through all partner programs;

Example: Title II staff train a staff member from ES to provide basic Title II program information (Basic eligibility requirements and how to access services) to customers. After a customer completes the Title II application, the ES staff person could then connect the customer to a Title II staff person. The ES staff person would have to document the time spent on these activities and ensure that time is charged proportionately.

Option 3. Making available a direct linkage through technology to a program staff member who can provide meaningful information or services. A “direct linkage” means providing a direct connection at the one-stop within a reasonable time, by phone or through a real-time web-based communication, to a program staff member who can provide program information or services, including career services, to the customer. Solely providing a phone number, web site, information, pamphlets, or materials does **not** constitute a “direct linkage.”

Physical and Programmatic Accessibility

WIOA requires that all MOUs include a description of the methods to ensure the needs of workers, youth, and individuals with barriers to employment, including individuals with disabilities, are addressed in providing access to services, including access to technology and materials available through the one-stop system. Note: Co-location with a DVRS office does not address accessibility

Renewal vs. Modification/Amendment

- Renewal of an MOU requires all parties to review and agree to all elements of the MOU and resign the MOU.
- Non-substantive changes to the MOU, such as minor revisions to the budget or adjustments made due to the annual reconciliation of the budget, do not require renewal of the MOU. Substantial changes, such as changes in one-stop partners, or a change due to the election of a new chief elected official (CEO), will require renewal of the MOU.
- Renewals must be completed at least every three years.
- Amendment or modification of the MOU only requires the parties to review and agree to the elements of the MOU that changed.
- Any changes in the One-Stop partners or an appeal by a One-Stop partner regarding their infrastructure cost contributions will require a modification to and resigning of the MOU

Infrastructure Funding Agreements

Infrastructure costs of one-stop centers are non-personnel costs that are necessary for the general operation of the one-stop center, including:

- (1) Rental of the facilities;
- (2) Utilities and maintenance;
- (3) Equipment (including assessment-related products and assistive technology for individuals with disabilities); and
- (4) Technology to facilitate access to the one-stop center, including technology used for the center's planning and outreach activities.

Note: As a reminder, the costs of establishing the common identifier (see NJWIN 19-16) can be considered an infrastructure cost and included in the local infrastructure agreement.

Possible Methodologies

Below are methodologies for determining infrastructure costs that can be used at the local level. Each local area can use any one of these methods, a combination of the methods, or develop their own based on the needs of the local workforce system. Whatever methodology is selected, the distribution of costs must be based on the relative benefit received by the partners.

Rent -A local area may determine each partner's contribution to rent of a one-stop facility based on the proportionate share of square footage used by the partner, adjusted based on factors determined by the partners (see Sample Cost Allocation and Partner Contributions in *References and Links and Attachment*). Partners with limited resources, and partners that are not co-located could utilize in-kind contributions or some other method determined by the partners. (see NJWIN 2-15 and the Comprehensive One-Stop Financial Management Technical Assistance Guide for additional information regarding in-kind contributions)

Utilities and Maintenance-Each partner's contributions for utilities and maintenance can be determined based on factors such as staffing levels (full-time equivalents), square footage used, and/or customers served.

Equipment and Technology-The costs of equipment (such as copiers, computers) and other technology such as internet connectivity can be determined by number of staff using the equipment technology, again adjusted by factors determined by partners if desired.

Common Identifier-The total cost of the common identifier (through signage, print media and electronic media) can be determined by the relative benefit to each partner.

Common Areas and Shared Areas

Common areas and shared areas are two types of space in a one-stop for which more than partner may be responsible for the costs.

Common Areas-Areas that benefit, or are used by, more than one partner. This includes, but is not limited to, reception areas, public access rooms, breakrooms, restrooms and hallways.

These costs are appropriately allocated by direct square footage percentage. Public access areas should be reallocated based on customers served.

Shared Areas- Areas that are used by customers of more than one partner. This includes rooms used for orientations, training and related activities. These costs are allocated by methods other than square footage (such as customers served).

Training and Employment Guidance Letter 17-16-The following are key sections of the TEG:

Each local board must have an infrastructure funding agreement (IFA) with each one-stop partner. Infrastructure costs are funded either through a local funding mechanism (LFM) or a state funding mechanism (SFM). These mechanisms are described below.

Local Funding Mechanism

The local WDB, chief elected official(s) and one-stop partners negotiate and agree to the amounts each partner will contribute for one-stop infrastructure funding, as well as the methods of calculating these amounts in order to include the infrastructure funding terms in the MOU as an IFA, and to sign the IFA and MOU in accordance with WIOA.

A one-stop partner program's proportionate share of funding must be calculated in accordance with WIOA, its implementing regulations, and the Uniform Guidance. It must be based upon a reasonable cost allocation methodology, whereby infrastructure costs are charged to each partner based on the partner's proportionate use of the one-stop center and the relative benefits received, and must be allowable, reasonable, necessary, and allocable. Partners' contributions must be periodically reviewed (i.e., monthly or quarterly) and reconciled against actual costs incurred, and adjusted to ensure that actual costs charged to any one-stop partner are based on proportionate use and relative benefit received by the one-stop partner and its respective program or activities.

WIOA does not include any caps on the amount or percentage of overall funding a one-stop partner may contribute to fund infrastructure costs under the LFM, except that each partner program's contributions must be consistent with the program's authorizing statute and regulations, as well as with the Uniform Guidance. The VR program does not distinguish between program or administrative funds. However, VR agencies must report contributions for infrastructure costs as administrative costs. Contributions from the AEFLA and Perkins IV programs must be from local administrative funds. Contributions made using administrative funds may not exceed the amount available for administrative costs under the authorizing statute or regulations of the partner program. In addition, no partner may contribute more than its proportionate share based on relative benefit and use by the program.

Non-cash Contributions

Non-cash contributions are expenditures incurred by one-stop partners on behalf of the one-stop center and goods or services contributed by a partner program and used by the one-stop center.

The value of non-cash contributions must be consistent with 2 CFR 200.306 and reconciled on a regular basis (i.e., monthly or quarterly) to ensure they are fairly evaluated and meet the partners' proportionate share.

Example 1: For Program Year (PY) 2017, a partner's proportionate use of the one-stop center results in a contribution of \$15,000. The partner does not have sufficient cash resources to fully fund its share and wishes to donate to the one-stop center (not for its own individual use) gently used surplus office furniture. The furniture is needed in the one-stop center. The office furniture was purchased in 2015 for \$18,500 using unrestricted or non-Federal funds. The office furniture has a current fair market value of \$10,000 and a depreciated value of \$11,100. In accordance with the requirements specified in the Uniform Guidance at 2 CFR 200.306(d), the value of the contribution must be the lesser of the current fair market value or the value of the remaining life of the property as recorded in the partner's accounting records at the time of donation, unless approval has been granted in accordance with 2 CFR 200.306(d)(2). The partner would be able to count the \$10,000 value as part of its \$15,000 contribution and would be required to use additional resources for the remaining \$5,000 balance of its share. This one-time contribution is recognized by the partner during the year in which the contribution is made.

Example 2: In the same example as above, the partner does not donate the gently used office furniture, but loans it for general use by partners at the one-stop center. The office furniture is on a 5-year depreciation schedule. The annual depreciation is \$3,700 and the annual fair rental value is \$3,500. In accordance with 2 CFR 200.306(i)(4), the partner count \$3,500 as part of its contribution for that year. As with any depreciable asset, an assessment of its fair rental value must be done each year in which the equipment is loaned to the one-stop center. The one-stop partners must determine annually whether the one-stop center still requires the use of the office furniture and that this cost is built into the IFA.

State Funding Mechanism. Although the local one-stop operating budget contains different cost components, failure by only one of the required partners to reach consensus in a local area with respect to the **infrastructure costs** in the IFA will trigger implementation of the SFM. Even if all required partners *except one* agree on the terms of the IFA, consensus is not reached, and the SFM is triggered. A failure by required partners to reach consensus on **additional costs** does not trigger the SFM.

The SFM does **not** apply to additional partners and cannot be triggered by an additional partner's disagreement on the terms of the IFA or their refusal to sign the IFA. While additional partners are not subject to the SFM, they still are required to contribute to one-stop infrastructure cost funding in accordance with the program's proportionate use of the one-stop center and relative benefit received, consistent with the requirements for one-stop partner contributions in WIOA, the Joint WIOA Final Rule, and the Uniform Guidance at 2 CFR part 200.

Steps that must be taken by Local Areas

Step 1: Notice of failure to reach consensus given to the Governor. If the Local WDB, local one-stop partners, and CEO(s) cannot reach consensus on methods of sufficiently funding a one-stop

center's infrastructure costs and the amounts to be contributed by each local partner program, the Local WDB must notify LWD and the State Employment and Training Commission (SETC) by **December 1, 2017**.

Step 2: Local negotiation materials provided to the Governor. In order to assist the Governor in making these calculations and determinations, the Local WDB must provide the appropriate and relevant materials and documents used in the negotiations under the LFM, preferably when notifying LWD of the failure to reach consensus. At a minimum, these materials must include:

- (1) The local WIOA plan (unless the WDB has already provided their plan to SETC)
- (2) the cost allocation methodology or methodologies proposed by the partners to be used in determining the proportionate share;
- (3) The proposed amounts or budget to fund infrastructure costs and the amount of partner funds included;
- (4) The type of funds (cash, non-cash, and third-party in-kind contributions) available;
- (5) Any proposed or agreed upon one-stop center or system budget; and
- (6) Any partially agreed upon, proposed, or draft IFAs.
- (7) The Local WDBs also may give LWD additional materials that they or LWD find to be appropriate.

Determining the State Funding Mechanism

The State can only determine the **infrastructure** budget. This budget will be determined in one of two ways

- 1) If, as a result of an agreed upon infrastructure budget, only the individual programmatic contributions to infrastructure funding based upon proportionate use of the one-stop centers and relative benefit received are at issue the Governor may accept the infrastructure budget, from which the Governor must calculate the Uniform Guidance
- 2) If an infrastructure budget or budgets were not agreed upon in the local negotiations, or the Governor determines that the agreed upon budget does not adequately meet the needs of the local area or does not reasonably work within the confines of the resources available to that local area in accordance with the Governor's guidance on one-stop infrastructure funding, then the Governor must use a formula determined by the State WDB. This formula must identify the factors, as well as each factor's corresponding weight, that the Governor must use in determining the one-stop center infrastructure budget. At a minimum, these factors must include:
 - The number of one-stop centers in a local area;
 - The total population served by such centers;
 - The services provided by such centers; and
 - Any factors relating to the operations of such centers in the local area that the State WDB determines are appropriate (20 CFR 678.745, 34 CFR 361.745, and 34 CFR 463.745).

LWD must make a determination of the IFA within 30 days of receiving notification from a local board that failed to reach a consensus.

Procedure to be Followed by LWD

After receiving the notification of the failure to reach a consensus and the relevant documentation, the State is required to take the following steps to determine the IFA:

- 1) Determine one-stop center infrastructure budget(s)
- 2) Establish Cost Allocation Methodology
- 3) Determine Proportionate Shares
- 4) Calculate Statewide Caps (only applied to areas that fail to reach consensus through the LFM)
- 5) Assesses the aggregate total of infrastructure contributions as it relates to the statewide cap
- 6) Adjusts proportionate shares

Under the SFM, the Governor may direct the Local WDB, CEO(s), and required one-stop partners into renegotiation. In this event, parties may come to agreement, sign an MOU, and proceed under the LFM. Such actions do **not** require the redetermination of the applicable caps under the SFM.

Appeals Process

A local WDB, partner program, or CEO may appeal the State IFA to the Commissioner of LWD.

Basis for Appeal-A local WDB, CEO or partner program may appeal the State determination based on the following:

- a. The determination was inconsistent with the proportionate share requirements of 20 CFR 678.735(a)
- b. The determination was inconsistent with the contributions caps as described in 20 CFR 678.738. (Limitation-WIOA and Wagner-Payer may not be required to contribute more than 3 percent; DVRS contributions began at .75 percent as of July 1, 2016, increasing .25% each year to a max of 1.5% in 2020.)

Appeals Process

(a) If a local area and/or local board, partner program or CEO disagrees with the State determination of the local area infrastructure budget, the local area and/or local board may submit an appeal to the Commissioner in writing no later than 30 days after having received notice of the corrective action and/or penalty determination being appealed.

(b) All appeals submitted to the Commissioner in writing under (a) above shall state the basis for the appeal and shall include any documentary evidence that the local area and/or local board would like the Commissioner to review prior to rendering his or her decision.

(c) The Commissioner shall review the documentary evidence presented by the local area and/or local board and shall request any additional information or conduct any investigation necessary to render a decision.

(d) The Commissioner's decision shall be based on the written record and shall be rendered within 30 days after receipt of the appeal.

Preference for Implementing the Local Funding Mechanism. The Departments (United States Department of Labor and United States Department of Education) emphasize the importance of local one-stop partners, Local WDBs, and CEOs reaching consensus on infrastructure funding during local negotiations, thus avoiding the necessity of utilizing the SFM. The underlying reason for this is that local parties involved in the development of the MOU, whether they are one-stop partners, Local WDBs, or CEOs, are more likely to understand the needs of the local area's workforce, how to best meet these needs through the one-stop delivery system, and the resources needed to meet these needs, as well as the best way to obtain these resources to encourage the use of the LFM and input from local entities. There are no specific programmatic caps on the amount or percent of overall funding a one-stop partner may contribute to fund infrastructure costs under the LFM, except that contributions for administrative costs may not exceed the amount available for administrative costs where applicable under the authorizing statute of the partner program, and contributions may not exceed a partner's proportionate use or relative benefit received consistent with the requirements of the Uniform Guidance. (TEGL 17-16)

Additional Shared Costs

In addition to jointly funding infrastructure costs, one-stop partners must use a portion of funds made available under their programs' authorizing Federal law (or fairly evaluated in-kind contributions) to pay the additional costs relating to the operation of the one-stop delivery system, which must include applicable career services.

Additionally, one-stop partners may jointly fund shared services to the extent consistent with their programs' Federal authorizing statutes and other applicable legal requirements. Shared services' costs may include the costs of shared services that are authorized for and may be commonly provided through the one-stop partner programs to any individual, such as initial intake, assessment of needs, appraisal of basic skills, identification of appropriate services to meet such needs, referrals to other one-stop partners, and business services. Shared operating costs may also include shared costs of the Local Board's functions.

These shared costs must be allocated according to the proportion of benefit received by each of the partners, consistent with the Federal law authorizing the partner's program, and consistent with all other applicable legal requirements, including Federal cost principles in chapter II of title 2 of the Code of Federal Regulations (or any corresponding similar regulation or ruling) requiring that costs are reasonable, necessary, and allocable.

Any shared costs agreed upon by the one-stop partners must be included in the MOU. (20 CFR 678.760) Guidance on including shared costs in the MOU, as well as other required MOU provisions, was provided in NJWIN 2-15.

One-Stop Operating Budget and Costs

NJWIN 17-16 provided local areas with requirements related to the one-stop operating budget. For reference, TEGL 17-16 included Attachment IV, which illustrates the organization of one-stop operating costs (see **References and Links**).

References and Links

NJWIN 2-15 <http://lwd.state.nj.us/labor/wioa/documents/techassistance/NJWIN%202-15.pdf>

USDOL Infrastructure Funding FAQs <https://www.doleta.gov/wioa/docs/FAQs-Infrastructure-Funding-Guidance-Dec-27-2016.pdf>

TEGL 17-16 https://wdr.doleta.gov/directives/attach/TEGL/TEGL_17-16.pdf

Attachment IV [https://wdr.doleta.gov/directives/attach/TEGL/TEGL_17-6 Attachment IV.pdf](https://wdr.doleta.gov/directives/attach/TEGL/TEGL_17-6_Attachment_IV.pdf)

Comprehensive One-Stop Financial Management TAG Part II
https://www.doleta.gov/grants/pdf/TAG_PartII_July2011.pdf

NJWIN 17-16 <http://lwd.state.nj.us/labor/wioa/documents/techassistance/NJWIN17-16.pdf>

NJWIN 19-16 <http://lwd.state.nj.us/labor/wioa/documents/techassistance/NJWIN19-16.pdf>

Sample MOU: <http://lwd.state.nj.us/labor/wioa/documents/SampleMOU2017.pdf>

Sample Cost Allocations and Partner Contributions-County "A"
https://ion.workforcegps.org/~media/WorkforceGPS/ion/Files/SampleMOUs/USE%20THISCounty%20A%20Cost-Allocation-and-Partner-Contributions_A-County%20Final.pdf

Sample Cost Allocations and Partner Contributions-County "B"
https://ion.workforcegps.org/~media/WorkforceGPS/ion/Files/SampleMOUs/UseTHIS%20CountyB%20Cost-Allocation-and-Partner-Contributions_B-County%20Final.pdf

Sample Cost Allocations and Partner Contributions-County "C"
https://ion.workforcegps.org/~media/WorkforceGPS/ion/Files/SampleMOUs/Use%20this%20County%20C%20Cost-Allocation-and-Partner-Contributions_C-County%20Final.pdf

Cost Allocations and Partner Contributions-Total
[https://ion.workforcegps.org/~media/WorkforceGPS/ion/Files/SampleMOUs/V3%20Cost-Allocation-and-Partner-Contributions%20TOTAL\(final\).pdf](https://ion.workforcegps.org/~media/WorkforceGPS/ion/Files/SampleMOUs/V3%20Cost-Allocation-and-Partner-Contributions%20TOTAL(final).pdf)

Action Required

Local WDBs must ensure that an operating budget which includes infrastructure costs and the additional costs described in this guidance, is included in their local MOUs. Local WDBs must notify Patricia Moran, Assistant Commissioner Workforce Development, and Gary Altman, Acting Director, SETC, no later than **December 1, 2017**, that they have failed to reach a consensus on infrastructure agreement with any required one-stop partner.

Rescissions

None

Authority

New Jersey Department of Labor and Workforce Development	X
State Employment And Training Commission	X

Questions

For questions related to determining infrastructure funding, contact Gerald Calamia, Director, Office of Internal Audit at Gerald.calamia@dol.nj.gov

For questions related to the appeal process, contact Gary Altman, Acting Director, SETC at gary.altman@dol.nj.gov

For questions regarding required partners and general MOU provisions, contact John Bicica, Chief, Office of WDB Coordination and Support, at john.bicica@dol.nj.gov

Attachment

Attachment

**Sample One-Stop Infrastructure Agreement
Facilities Costs**

Rent	\$ 146,328
e.g. Utilities	-
e.g. Security	-
Other	-
Total Facilities Costs	<u>\$ 146,328</u>
Total Sq Feet	<u>8,400</u>
Cost/Sq Foot	<u>\$ 17.42</u>

The following table details the allocation of square footage among the partners.

The common areas and shared spaces are initially allocated to each partner based on direct allocation %. (see Note 3)

	Total	County	Employment Services	DVRS	UI
	100.00%	40.00%	40.00%	15.00%	5.00%
Total Sq Footage	<u>8,400</u>	<u>3,360</u>	<u>3,360</u>	<u>1,260</u>	<u>420</u>
Direct Allocation	7,000	2,800	2,800	1,050	350
Common Areas	1,000	400	400	150	50
Shared Areas	<u>400</u>	<u>160</u>	<u>160</u>	<u>60</u>	<u>20</u>
Total	<u>8,400</u>	<u>3,360</u>	<u>3,360</u>	<u>1,260</u>	<u>420</u>

Notes:

- 1) Common areas are those areas used by all the employees of all the partners, (i.e. breakrooms, restrooms and hallways) and are appropriately allocated by direct square footage percentage.
- 2) Shared areas are those areas accessed by clients of the partners. These costs must be reallocated based on another methodology, (i.e. clients served)
- 3) There may be a need to reallocate some direct allocation, if the space is used by more than one partner but is totally paid for by just one partner.

Reallocation of Shared Areas

	Total	County	Employment Services	DVRS	UI
Clients Enrolled	500	225	175	75	25
% Clients Enrolled	100.00%	45.00%	35.00%	15.00%	5.00%
Square Footage					
Shared Areas	400	160	160	60	20
Reallocated Shared Areas	400	180	140	60	20
Costs					
Shared Areas	\$ 6,968.00	\$ 2,787.20	\$ 2,787.20	\$ 1,045.20	\$ 348.40
Reallocated Shared Areas	6,968.00	3,135.60	2,438.80	1,045.20	348.40
Amount Over/(Under) Funded	\$ -	\$ (348.40)	\$ 348.40	\$ -	\$ -

Reallocation of Direct Charged Areas

The county has a 150 square foot conference room that they pay for directly. Currently Employment Services uses this conference 50% of the time to hold classes and seminars.

	Sq. Ft.	County	Employment Services
Conference Room	150	150	-
Cost	\$ 2,613.00	\$ 2,613.00	\$ -
Reallocation 50%/50%	2,613.00	1,306.50	1,306.50
Amount Over/(Under) Funded	\$ -	\$ 1,306.50	\$ (1,306.50)