



Finance Committee Meeting

Thursday, November 10, 2022 – 2:30pm

CSB Boardroom or Virtually

Join on your computer or mobile app [Click here to join the meeting](#) Or join by entering a meeting ID
Meeting ID: 238 522 864 154 Passcode: mvTPtU Or call in (audio only) [+1 561-486-1414,,950866698#](#) Phone
Conference ID: 950866698#

Attendees: Colleen Browne (Chair), Wayne Olson, Amar Patel

Agenda

*To facilitate and be the catalyst for workforce development services
that are responsive to the employment needs of Brevard County*

		Page Number
Call to Order	Colleen Browne	
Roll Call		
Public Comment:		
Action Items:		
A. Approval of Finance Committee minutes for 8/1/2022	Colleen Browne	1 – 2
Discussion/Information Items:		
A. President’s Report		
B. DEO Monitoring Report PY 2021-2022	Lynn Hudson	3 – 4
C. Financial Reports	Lynn Hudson	5 – 9
D. Vendor Payment Report	Lynn Hudson	10
Adjourn		

Meeting information is always available @ careersourcebrevard.com

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting is asked to advise CareerSource Brevard at least 48 hours prior to the meeting by contacting Holly Paschal at (321) 394-0507. Persons who are hearing or speech impaired can contact Holly Paschal through the Florida Relay Service by dialing 7-1-1

Upcoming Meetings:

November 2022

7th Executive Committee-4:00pm

10th Finance Committee-2:30pm

17th Board of Directors-8:30am

December 2022

No meetings

January 2023

10th Industry Workforce Committee-8:30am

24th Career Center Committee-8:30am

February 2023

6th Finance Committee-3:30pm

6th Executive Committee-4:00pm

18th Board of Directors-8:00am -12:00pm (Annual Meeting and Retreat)

March 2023

No meetings

April 2023

11th Industry Workforce Committee-8:30am

25th Career Center Committee-8:30am

May 2023

1st Finance Committee-3:30pm

1st Executive Committee-4:00pm

18th Board of Directors Retreat-8:00am-12pm (TBD)

June 2023

No meetings

CareerSource Brevard (CSB)
Finance Committee Meeting
August 1, 2022

MINUTES

The meeting was held in person and virtually.

Members in Attendance: Colleen Browne (Chair), Wayne Olson (virtually), Daryl Bishop (virtually), and William Chivers.

Members Absent: Amar Patel

Staff in Attendance: Marci Murphy, Richard Meagher, Lynn Hudson, Jeff Witt, and Holly Paschal.

Guests: None

Colleen Browne called the meeting to order at 3:35pm.

Roll Call: Holly Paschal

Public Comments: There was no public comment.

Action Items:

Approval of Finance Committee Minutes

Motion to approve the Finance Committee minutes for May 2, 2022 made by Wayne Olson and seconded by William Chivers. Motion passed unanimously.

Discussion/Information Items:

President's Report

Marci Murphy informed the Committee that she attended the Brevard County Commissioners meeting on July 12, 2022 and shared with the Committee that the Commissioners rejected the reappointed members that were presented, Ms. Murphy stated her efforts to recommend more minorities to the board in order to have more representation.

Marci Murphy welcomed Lynn Hudson as the new Finance Director and reminded the Committee that Richard Meagher is still assisting the Finance Department with consulting and special projects for this program year.

Ms. Murphy shared the unemployment rate for the U.S. at 3.6%, the State of Florida at 2.8%, and for Brevard County at 2.9% as of June 2022. She informed that EMSI/Burning Glass changed their name to Lightcast and shared labor market information and trends according to their analysis.

Auditing/Monitoring Activity Report

Marci Murphy gave an overview of the Auditing and Monitoring Report and explained that there were two findings and 8 observations, however, most were resolved on-site.

Budget Update for Program Year (PY) 2022-2023

Lynn Hudson gave an overview of the budget update for program year 2022-2023 and explained the current status.

Financial Reports

Staff reviewed the financial activity for the fiscal period ending on June 30, 2022.

Vendor Payment Report

Staff reviewed the Vendor Payment report from April 1, 2022, through June 30, 2022.

Cell Phone Allowance Policy Update

Lynn Hudson informed the Committee that the Cell Phone monthly allowance was reduced from \$95 to \$50 per month.

Adjournment:

The meeting adjourned at 3:55pm

Submitted by,

Reviewed by,

(signature on file)
Holly Paschal

8/02/2022
Date

(signature on file)
Colleen Browne

8/02/2022
Date



**Auditing & Monitoring Activity
Program Year 2021-2022
November 2022**

Auditor	Report Date	Review Covered	Summary of Activity	Notes
<p style="text-align: center;">DEO</p> <p style="text-align: center;">Quality Assurance Report Compliance Monitoring Review</p> <p style="text-align: center;">Programmatic Section</p>	<p>Virtual Review</p> <p>02/21/22 – 02/25/22</p> <p>Report received 09/02/22</p>	<p>01/01/21 – 12/31/21</p>	<p>The programmatic review consisted of 197 participant case files spread amongst all programs and funding sources. Summary:</p> <p><i>Welfare Transition</i> – Findings and ONIs centered around proper development of safety plans for individuals with domestic violence.</p> <p><i>Supplemental Nutrition Assistance</i> - Findings and ONIs involved documentation errors.</p> <p><i>Workforce Innovation & Opportunity Act (WIOA)</i> – Findings and ONIs centered around lack of recording of Measurable Skills Gains and lack of quarterly follow ups with participants.</p> <p><i>Wagner-Peyser (WP)</i> - In general the monitors found the program to be in order. Comments centered on documentation errors. This review also included the Reemployment Services and Eligibility Assessment (RESEA) Program cases.</p> <p><i>Trade Adjustment Assistance (TAA)</i> – There were no issues with this program.</p> <p><i>Jobs for Veterans State Grant (JVSG)</i> – Findings and ONIs centered around documentation errors.</p> <p>Logs from the Complaint System were reviewed, and issues centered around documentation errors and proper processing of complaints in accordance with federal regulations.</p> <p>Several items were reviewed under the Management Review Process. Issues included:</p> <ul style="list-style-type: none"> - Lack of established policy for collection of demographic data 	<p style="text-align: center;">7</p> <p style="text-align: center;">Current Year Findings</p> <p style="text-align: center;">7</p> <p style="text-align: center;">Current Year Other Non-compliance Issues (ONI)</p> <p>Several current year findings were addressed during the 10-day response period. CSB submitted a Corrective Action Plan to DEO on 10/03/22 addressing any remaining issues. Our monitoring entity will follow up by verifying that the necessary changes have been made.</p> <p>NOTE: We do not get the same monitoring staff each year. Also, often, we get revised monitoring tools immediately prior to the actual monitoring. When this happens, it is impossible to review and apply the tool prior to the monitoring. This leaves us at a disadvantage as monitoring tools get updated regularly due to new or modified processes that have occurred throughout the year.</p>

Auditor	Report Date	Review Covered	Summary of Activity	Notes
			<p>- Lack of established policy for sector strategy initiatives and collection of data.</p> <p>A review of the Management Information Systems revealed no findings or ONIs.</p> <p>Financial Monitoring Results – No Findings, Issues of Noncompliance or Observations identified during the financial monitoring review period.</p>	
<p>Internal Monitoring</p> <p>Taylor, Hall, Miller, Parker (THMP)</p>	06/08/22	01/01/22 – 04/30/22	<p>Monitoring efforts were comprised of two categories including CareerSource and Program Services.</p> <p>CareerSource – This portion of the monitoring encompassed administration, the ETA Salary CAP, MOU/IFA agreements with partners, financial transactions, payroll, customer-related expenditures and supportive service debit cards. One finding, four observations. A summary of the finding includes:</p> <ul style="list-style-type: none"> - An incorrect account code on a purchase order led to an incorrect classification of charges for the administrative cost pool as it pertains to a portion of the electric costs allocable to the Board office. <p>Program Services – This portion of the monitoring encompassed a review of Welfare Transition, SNAP, WIOA Adult/Dislocated Worker/Youth, NDWG and RESEA programs. For combined Program Services, there was 1 finding and 4 observations. A summary of the finding includes:</p> <ul style="list-style-type: none"> - (1) finding as it pertains to the SNAP file review including issues with JPR's, Engagement and Sanctions. 	<p>2 Findings 8 Observations</p> <p><i>Most of the issues were resolved on-site.</i></p>



November 10, 2022

Information Brief

Financial Reports

Background

The three reports that follow this brief will provide the Finance Committee with the status of CareerSource Brevard's (CSB) funding, budgets, and expenditures for the fiscal period beginning on July 1, 2022 and ending on September 30, 2022.

Report Descriptions

CSB BUDGET TO ACTUAL REPORT (ATTACHMENT 1)

The report provides a comprehensive analysis of funding and spending in the first quarter of program year 2022-2023 as follows:

- Displays all grant revenues for the current year, including carry-in funding from the prior year, current year grant awards, and planned carryover for the next program year. Major funding streams are detailed in separate columns.
- The annual budget and cumulative expenditures are summarized into eight major categories: (1) staff salaries and fringe benefits; (2) program operations and business services costs; (3) infrastructure and maintenance related costs; (4) IT and technology related costs; (5) contracted service provider costs; (6) customer training activities; (7) customer support services; (8) indirect costs.
- Expenditures are displayed in separate columns for each major funding stream. Total expenditures and percentages of the annual budget expended within each category are also shown.
- Actual indirect costs incurred to date are shown in the right column for each expenditure category. The total indirect cost applied to the grants using our federally negotiated indirect cost rate is deducted at the bottom of the column to arrive at the surplus or deficit indirect cost recovered to date.

CSB FISCAL DASHBOARD INDICATORS (ATTACHMENT 2)

- Displays the number of individuals identified as placed in EFM or found in Department of Revenue New Hire data, as reported on the DEO Monthly Management Report.

- Displays the number of job seekers in EFM who have not received a reportable service in the last 90 days, as reported on the DEO Monthly Management Report.
- Displays the total number of advertised occupations for each month, as reported on the Help Wanted OnLine Monthly Job Demand Report.
- Calculates the CSB total monthly spending per job placement (total monthly expenditures divided by total monthly job placements).
- Displays the quarterly calculations for required spending caps:
 - 1) Administration – limited to 10% of expenditures at year-end
 - 2) ITA Spending – minimum of 30% of expenditures at year-end
 - 3) Youth Spending – minimum of 75% for out-of-school youth

CSB FEE FOR SERVICE ACTIVITIES (ATTACHMENT 3)

- Reports current balance of unrestricted funds available.
- Displays revenue, expenses and the resulting profit or loss for each Fee for Service project in the current year (since July 1).
- Calculates each revenue and expense category as a percentage of total revenue earned for each revenue and expense category.



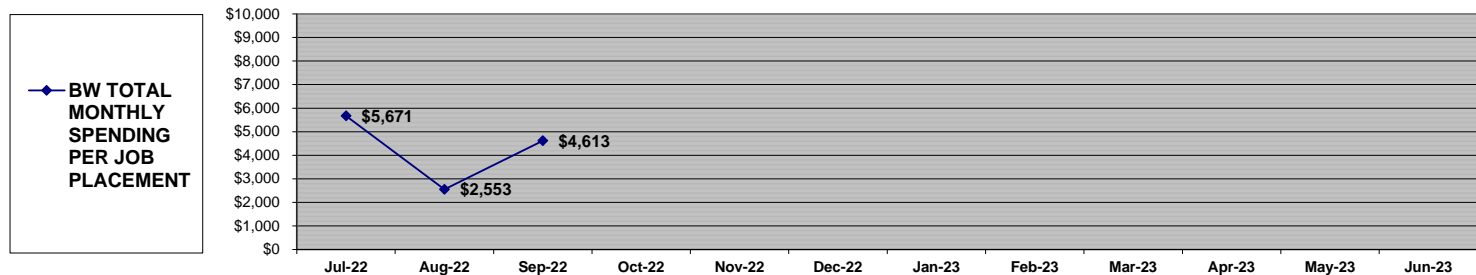
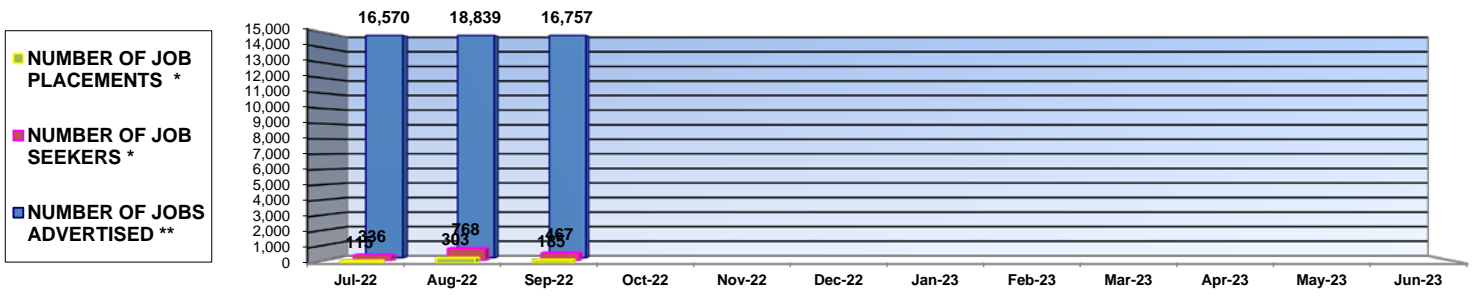
Budget to Actual Report

As of September 30, 2022

Revenue PY 2022 - 2023	Annual Budget	WIOA Adult	WIOA Youth	WIOA Disl Wkr	Welfare Transition	NEG Grants	Other Grants	INDIRECT POOL
Carry In Funds From PY 21 - 22	384,085	155,370	-	49,855	178,860	-	-	
PY 22 - 23 Base Awards	9,398,100	759,459	655,959	647,003	1,259,647	2,404,203	3,671,829	
PY 22 - 23 Supplements / Transfers	691,815	700,000	-	(458,185)	450,000	-	-	
Award Total - Available Funds	10,474,000	1,614,829	655,959	238,673	1,888,507	2,404,203	3,671,829	
LESS planned Carryover For PY 23 - 24	-	-	-	-	-	-	-	
Total Available Revenue	10,474,000	1,614,829	655,959	238,673	1,888,507	2,404,203	3,671,829	

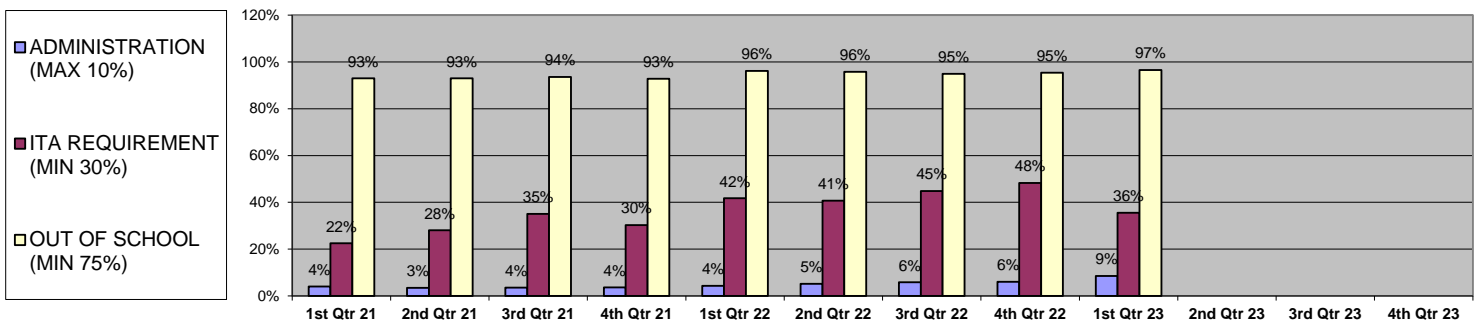
Expenditures								Total Expenditures - 9/30/22	% of Budget - 9/30/22	
Staff Salaries/Fringe Benefits	1,401,800	48,606	27,620	10,401	72,328	63,837	104,570	327,362	23.4%	154,334
Program Operations/Business Services	1,207,200	13,440	7,637	2,877	20,000	17,653	28,916	90,522	7.5%	29,921
Infrastructure/Maintenance Related Costs	854,300	26,678	15,160	5,709	39,698	35,038	57,394	179,677	21.0%	8,730
IT Costs/Network Expenses	411,100	8,628	4,903	1,846	12,839	11,332	18,564	58,112	14.1%	908
Contracted One-Stop Services	3,569,000	163,369	119,896	16,932	271,520	108,455	215,535	895,707	25.1%	-
Customer Training Activities	2,198,100	180,372	4,218	5,833	19,630	157,161	123,237	490,451	22.3%	-
Customer Support Services	100,000	3,445	5,062	225	6,560	-	4,501	19,793	19.8%	-
Indirect Cost (Budgeted at 7% of Direct)	732,500	40,654	10,109	4,425	27,547	42,606	68,552	193,893	26.5%	(193,893)
TOTAL EXPENDITURES	10,474,000	485,192	194,605	48,248	470,122	436,082	621,269	2,255,517	21.5%	-
REMAINING AVAILABLE FUNDS		1,129,637	461,354	190,425	1,418,385	1,968,121	3,050,560			
% OF FUNDS EXPENDED BY GRANT THROUGH 9/30/22		30.0%	29.7%	20.2%	24.9%	18.1%	16.9%			

MONTHLY JOBS REPORT & BW SPENDING PER JOB PLACEMENT



* Source - DEO Monthly Management Reports
 ** Source - HWOL Monthly Job Demand Reports

ANNUAL SPENDING CAPS BY QUARTER



PROGRAM SPENDING:											
ADMINISTRATION (MAX 10%)	141,733	265,662	391,282	541,892	151,800	313,374	485,854	678,148	193,893		
PROGRAM ACTIVITIES	3,406,579	7,349,980	10,565,082	14,532,965	3,373,255	5,690,997	7,883,208	10,647,132	2,085,113		
CUSTOMER SPENDING:											
STATE ITA COSTS (MIN 30%)	110,878	217,060	420,757	699,459	156,560	267,019	459,397	639,159	166,003		
OTHER PROGRAM COSTS	382,653	556,526	780,536	1,609,109	218,239	389,341	565,417	685,024	300,929		
YOUTH SPENDING:											
IN-SCHOOL	16,784	13,071	29,987	46,927	6,131	12,987	24,277	30,364	6,362		
OUT-OF-SCHOOL (MIN 75%)	221,929	172,829	439,803	603,788	153,264	296,093	450,860	624,636	178,134		



CURRENT YEAR FEE FOR SERVICE ACTIVITIES (7/1/2022 - 9/30/2022)

Unrestricted Balances: Cash on Hand \$224,280 Certificates of Deposit \$76,352 Total \$300,632

	Healthcare Ambassador Program % of Revenue		AARP BTW 50+ & Skills Accelerator % of Revenue		Cocoa Works Program % of Revenue		Ticket to Work & TFF Programs % of Revenue		Foundation Grants & Other Fee for Service Activities % of Revenue		TOTALS % of Revenue	
Revenue												
Grant Awards	\$ 18,881	100.0	\$ 15,000	100.0	\$ -	-	\$ -	0.0	\$ -	0.0	\$ 33,881	89.3
Contract Revenue	-	0.0	-	0.0	-	-	-	0.0	-	0.0	-	0.0
Sponsorship Revenue	-	0.0	-	0.0	-	-	-	0.0	-	0.0	-	0.0
Donated Revenue	-	0.0	-	0.0	-	-	-	0.0	-	0.0	-	0.0
Charges For Services	-	0.0	-	0.0	-	-	3,994	100.0	-	0.0	3,994	10.5
Website Licenses	-	0.0	-	0.0	-	-	-	0.0	-	0.0	-	0.0
Interest Earnings	-	0.0	-	0.0	-	-	-	0.0	53	100.0	53	0.1
Total Revenue	\$ 18,881	100.0	\$ 15,000	100.0	\$ -	-	\$ 3,994	100.0	\$ 53	100.0	\$ 37,928	100.0
Expenses												
Personnel	\$ 7,739	41.0	\$ 5,400	36.0	\$ -	-	\$ -	0.0	\$ -	0.0	\$ 13,139	34.6
Travel / Training	-	0.0	-	0.0	-	-	-	0.0	-	0.0	-	0.0
Outreach	-	0.0	-	0.0	-	-	-	0.0	-	0.0	-	0.0
Software	-	0.0	-	0.0	-	-	-	0.0	-	0.0	-	0.0
Supplies	250	1.3	-	0.0	-	-	-	0.0	916	1728.3	1,166	3.1
Equipment	-	0.0	-	0.0	-	-	-	0.0	-	0.0	-	0.0
Professional Services	-	0.0	-	0.0	-	-	-	0.0	-	0.0	-	0.0
Customer Training	-	0.0	-	0.0	-	-	-	0.0	-	0.0	-	0.0
Customer Support	8,000	42.4	-	0.0	-	-	-	0.0	2,100	3962.3	10,100	26.6
Indirect Costs	2,892	15.3	977	6.5	-	-	-	0.0	545	1028.3	4,414	11.6
Total Expenses	\$ 18,881	100.0	\$ 6,377	42.5	\$ -	-	\$ -	0.0	\$ 3,561	6718.9	\$ 28,819	76.0
Net Profit (Loss)	\$ -	0.0	\$ 8,623	57.5	\$ -	-	\$ 3,994	100.0	\$ (3,508)	-6618.9	\$ 9,109	24.0

VENDOR PAYMENTS REPORTED FROM 7/1/22 - 9/30/22 (>\$1,500)

VENDOR	TOTAL	PURPOSE
All Brevard Storage LLC	1,860.00	Annual climate controlled storage unit rental
Allied Universal Security Services	3,035.00	Security guard services for career centers
AVIS Rent A Car System	30,759.00	Rental cars/trucks for COVID-19 program
EDC of Florida's Space Coast	6,000.00	EDC annual membership
Iron Mountain	1,638.00	Offsite records storage
Merritt Island Air & Heat	5,811.00	HVAC maintenance at Rockledge & Palm Bay centers
New York Wired for Education	24,000.00	Metrix online learning unlimited subscription
Premier Virtual	9,500.00	Virtual job fair annual subscription
Taylor Hall Miller Parker PA	2,250.00	Fiscal and programmatic monitoring services
Truist Bank / Linxup	2,081.00	GPS equipment trackers for COVID-19 program
Truist Bank / Facebook	5,972.00	Facebook social media campaign
Truist Bank / Constant Contact	2,359.00	Constant Contact mass email tool subscription
United Rentals	191,075.00	Participant training for CDBG construction grant
Wright Express	7,213.00	Fuel for COVID-19 program rental vehicles
	293,553.00	