



Finance Committee Meeting Monday, August 1, 2022 – 3:30pm CSB Boardroom or Virtually

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Meeting ID: 213 167 737 514 Passcode: E6TpvN Or call in (audio only) [+1 561-486-1414,,377638985#](#) Phone
Conference ID: 377 638 985#

Attendees: Daryl Bishop, Colleen Browne (Chair), William Chivers, 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	<i>Colleen Browne</i>
Roll Call	
Public Comment:	
Action Items:	
A. Approval of Finance Committee minutes for 5/2/2022	<i>Colleen Browne</i> 1 – 2
Discussion/Information Items:	
A. President’s Report	
B. Monitoring Report	3
C. Budget Update	4
D. Financial Reports	<i>Lynn Hudson</i> 5 - 9
E. Vendor Payment Report	10
F. Cell Phone Allowance Policy Update	11 - 14
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:

August 2022

1st Finance Committee-3:30pm
1st Executive Committee-4:00pm
18th Board of Directors-8:30am

September 2022

No meetings

October 2022

11th Industry Workforce Committee-8:30am
25th Career Center Committee-8:30am

November 2022

7th Finance Committee-3:30pm
7th Executive Committee-4:00pm
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
May 2, 2022

MINUTES

The meeting was held in person and virtually.

Members in Attendance: Colleen Browne (Chair), Wayne Olson (virtually), and Amar Patel (virtually).

Members Absent: Daryl Bishop and William Chivers.

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

Guests: None

Colleen Browne called the meeting to order at 3:34pm.

Roll Call: Holly Paschal

Public Comments: There was no public comment.

Presentations: There were no presentations.

Marci Murphy informed the Committee about the current RFP for Auditing and Monitoring proposals and the rating system that will be used. The board will be voting on the two contractors at the next board meeting.

Action Items:

Approval of Finance Committee Minutes

Motion to approve the Finance Committee minutes for February 8, 2022, made by Amar Patel and seconded by Wayne Olson. Motion passed unanimously.

Approval of PY 2022-2023 Proposed Budget

Richard Meagher and Lynn Hudson presented the PY 2022-2023 Proposed Budget. A question was posed and answered regarding budget cuts. Motion to approve the Program Year 2022-2023 Proposed Budget was made by Wayne Olson and seconded by Amar Patel. Motion passed unanimously.

Approval of WIOA DW to Adult Transfer-

Richard Meagher presented the WIOA DW to Adult Transfer Request. Amar Patel asked for clarification on the two types of WIOA workers and Richard Meagher explained. Motion to approve the WIOA DW to Adult Transfer was made by Amar Patel and seconded by Wayne Olson. Motion passed unanimously.

Discussion/Information Items:

Financial Reports

Staff reviewed the financial activity for the fiscal period ending on March 31, 2022. Richard Meagher also reviewed the dashboard indicators.

Vendor Payment Report

Staff reviewed the Vendor Payment report from January 1, 2022, through March 31, 2022.

Adjournment:

The meeting adjourned at 3:55pm

Submitted by,

Reviewed by,

(Signature on file)
Holly Paschal

5/04/2022
Date

(Signature on file)
Colleen Browne

5/04/2022
Date



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

Auditor	Report Date	Review Covered	Summary of Activity	Notes
Internal Monitoring Taylor, Hall, Miller, Parker (THMP)	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. 	2 Findings 8 Observations <i>Most of the issues were resolved on-site, however CareerSource Brevard is now working through the corrective action plan phase.</i>



August 1, 2022

Information Brief

Budget Update for Program Year (PY) 2022-2023

Background

In May the CSB Board approved a budget of \$10,474,000 for PY 22-23. The Board motion also granted the President the authority to add or increase budget items as additional funds become available throughout the program year.

Current Status

After completing our FY 2021-2022 closeout, we have \$480,868 in formula funding to carry forward into the FY 2022-2023 budget. That figure is 20% higher than the \$400,000 that was included in the approved budget.

At the time the budget was prepared we had requested \$2.4 million from DEO for COVID-19 activities in FY 2022-2023 and that figure was included in our budget. On July 8 DEO released \$1.25 million in COVID-19 funding to CSB. This reduction could negatively impact our operating budget by approximately \$300,000 if we can't offset the funding reduction with other grant awards. We will monitor funding and spending closely throughout the year and inform the Board if any budget reductions are necessary.



August 1, 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 year beginning on July 1, 2021 and ending on June 30, 2022.

Report Descriptions

CSB BUDGET TO ACTUAL REPORT (ATTACHMENT 1)

The report provides a comprehensive analysis of funding and spending in program year 2021-2022 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

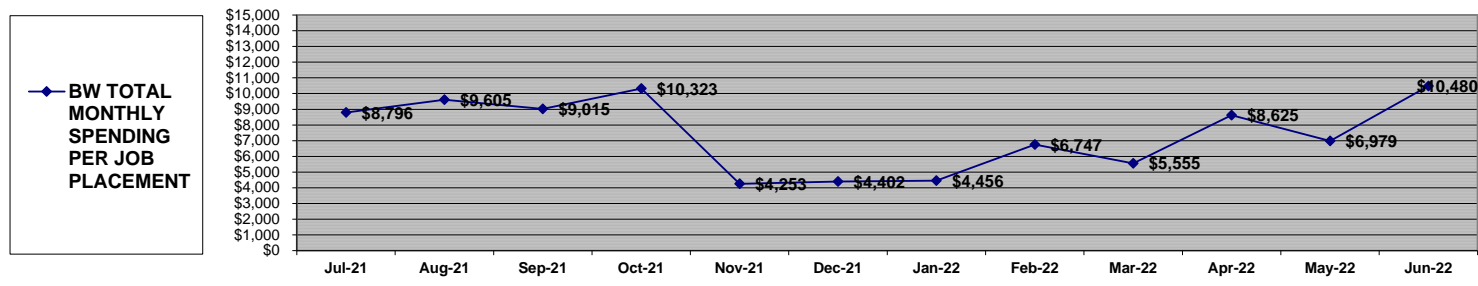
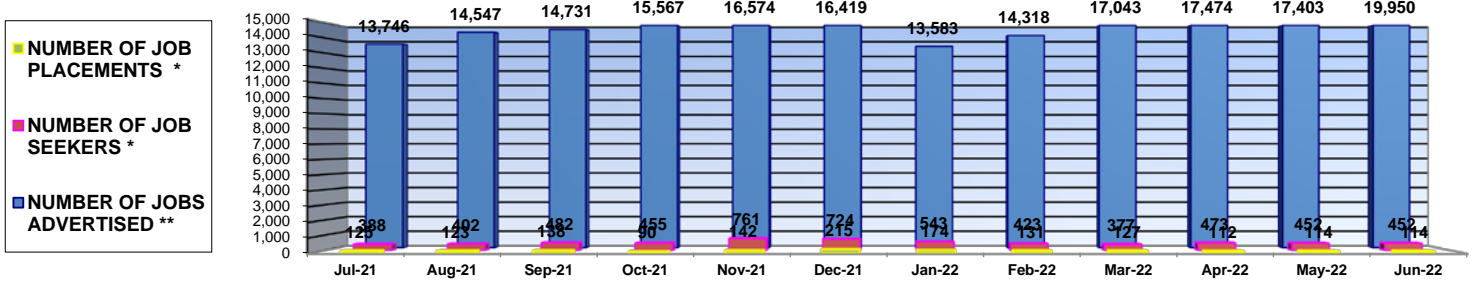
As of June 30, 2022

Revenue PY 2021 - 2022	Annual Budget	WIOA Adult	WIOA Youth	WIOA Disl Wkr	Welfare Transition	NEG Grants	Other Grants	INDIRECT POOL
Carry In Funds From PY 20 - 21	279,736	-	-	-	160,421	-	119,315	
PY 21 - 22 Awards	11,380,264	1,358,319	688,454	450,000	1,646,502	4,601,090	2,635,899	
Award Total - Available Funds	11,660,000	1,358,319	688,454	450,000	1,806,923	4,601,090	2,755,214	
LESS planned Carryover For PY 22 - 23	-	-	-	-	-	-	-	
Total Available Revenue	11,660,000	1,358,319	688,454	450,000	1,806,923	4,601,090	2,755,214	

Expenditures								Total Expenditures - 6/30/22	% of Budget - 6/30/22	
Staff Salaries/Fringe Benefits	1,545,200	120,568	74,220	62,892	224,851	628,969	384,677	1,496,177	96.8%	534,936
Program Operations/Business Services	1,368,100	94,194	57,984	49,135	175,665	491,380	300,526	1,168,883	85.4%	104,406
Infrastructure/Maintenance Related Costs	958,200	70,330	43,295	36,687	131,161	366,894	224,391	872,758	91.1%	28,222
IT Costs/Network Expenses	438,500	29,957	18,441	15,626	55,867	156,276	95,579	371,746	84.8%	5,108
Contracted One-Stop Services	3,696,500	244,144	410,606	66,585	937,736	860,421	1,163,791	3,683,283	99.6%	-
Customer Training Activities	2,880,800	541,802	35,630	108,324	22,385	1,788,013	358,331	2,854,485	99.1%	-
Customer Support Services	100,000	11,359	14,824	(1,884)	18,521	9,737	6,570	59,127	59.1%	-
Indirect Cost (12.06%)	672,700	90,499	33,454	20,213	61,877	299,400	167,229	672,672	100.0%	(672,672)
TOTAL EXPENDITURES	11,660,000	1,202,853	688,454	357,578	1,628,063	4,601,090	2,701,094	11,179,131	95.9%	-

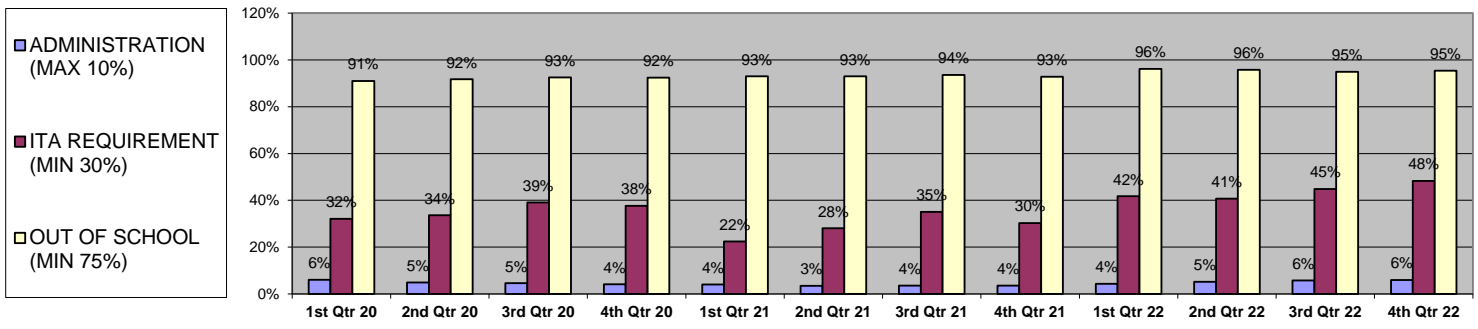
REMAINING AVAILABLE FUNDS		155,466	-	92,422	178,860	-	54,120		
% OF FUNDS EXPENDED BY GRANT THROUGH 6/30/22		88.6%	100.0%	79.5%	90.1%	100.0%	98.0%		

MONTHLY JOBS REPORT & BW SPENDING PER JOB PLACEMENT



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

ANNUAL SPENDING CAPS BY QUARTER



Category	1st Qtr 20	2nd Qtr 20	3rd Qtr 20	4th Qtr 20	1st Qtr 21	2nd Qtr 21	3rd Qtr 21	4th Qtr 21	1st Qtr 22	2nd Qtr 22	3rd Qtr 22	4th Qtr 22
PROGRAM SPENDING:												
ADMINISTRATION (MAX 10%)	156,767	281,964	418,590	552,984	141,733	265,662	391,282	541,892	151,800	313,374	485,854	678,148
PROGRAM ACTIVITIES	2,427,239	5,435,230	8,733,631	12,881,996	3,406,579	7,349,980	10,565,082	14,532,965	3,373,255	5,690,997	7,883,208	10,647,132
CUSTOMER SPENDING:												
STATE ITA COSTS (MIN 30%)	169,810	379,150	573,734	723,452	110,878	217,060	420,757	699,459	156,560	267,019	459,397	639,159
OTHER PROGRAM COSTS	359,950	748,012	893,311	1,195,962	382,653	556,526	780,536	1,609,109	218,239	389,341	565,417	685,024
YOUTH SPENDING:												
IN-SCHOOL	24,911	55,186	54,328	69,794	16,784	13,071	29,987	46,927	6,131	12,987	24,277	30,364
OUT-OF-SCHOOL (MIN 75%)	252,848	612,562	673,673	850,816	221,929	172,829	439,803	603,788	153,264	296,093	450,860	624,636



CURRENT YEAR FEE FOR SERVICE ACTIVITIES (7/1/2021 - 6/30/2022)

Unrestricted Balances: Cash on Hand \$200,037 Certificates of Deposit \$76,352 Total \$276,389

	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	\$ 91,845	100.0	\$ 40,000	100.0	\$ 2,500	100.0	\$ -	0.0	\$ 5,322	85.3	\$ 139,667	96.9
Contract Revenue	-	0.0	-	0.0	-	0.0	413	11.5	-	0.0	413	0.3
Sponsorship Revenue	-	0.0	-	0.0	-	0.0	-	0.0	-	0.0	-	0.0
Donated Revenue	-	0.0	-	0.0	-	0.0	-	0.0	-	0.0	-	0.0
Charges For Services	-	0.0	-	0.0	-	0.0	3,171	88.5	-	0.0	3,171	2.2
Website Licenses	-	0.0	-	0.0	-	0.0	-	0.0	-	0.0	-	0.0
Interest Earnings	-	0.0	-	0.0	-	0.0	-	0.0	916	14.7	916	0.6
Total Revenue	\$ 91,845	100.0	\$ 40,000	100.0	\$ 2,500	100.0	\$ 3,584	100.0	\$ 6,238	100.0	\$ 144,167	100.0
Expenses												
Personnel	\$ 53,150	57.9	\$ -	0.0	\$ -	0.0	\$ 75	2.1	\$ 11,111	178.1	\$ 64,336	44.6
Travel / Training	350	0.4	-	0.0	-	0.0	-	0.0	-	0.0	350	0.2
Outreach	1,248	1.4	-	0.0	124	5.0	-	0.0	4,219	67.6	5,591	3.9
Software	-	0.0	-	0.0	-	0.0	-	0.0	-	0.0	-	0.0
Supplies	-	0.0	1,194	3.0	-	0.0	-	0.0	1,775	28.5	2,969	2.1
Equipment	-	0.0	-	0.0	-	0.0	-	0.0	255	4.1	255	0.2
Professional Services	-	0.0	892	2.2	-	0.0	12	0.3	4,714	75.6	5,618	3.9
Customer Training	-	0.0	27,132	67.8	-	0.0	-	0.0	-	0.0	27,132	18.8
Customer Support	27,210	29.6	1,386	3.5	750	30.0	-	0.0	10,550	169.1	39,896	27.7
Indirect Costs	9,887	10.8	3,692	9.2	106	4.2	10	0.3	3,936	63.1	17,631	12.2
Total Expenses	\$ 91,845	100.0	\$ 34,296	85.7	\$ 980	39.2	\$ 97	2.7	\$ 36,560	586.1	\$ 163,778	113.6
Net Profit (Loss)	\$ -	0.0	\$ 5,704	14.3	\$ 1,520	60.8	\$ 3,487	97.3	\$ (30,322)	-486.1	\$ (19,611)	-13.6

VENDOR PAYMENTS REPORTED FROM 4/1/22 - 6/30/22 (>\$1,500)

VENDOR	TOTAL	PURPOSE
Allied Universal Security Services	38,354.00	Security guard services for career centers
AVIS Rent A Car System	44,378.00	Rental cars/trucks for COVID-19 program
Bowen Miclette & Britt of Florida	51,169.00	Annual corporate insurance renewals
Brandt Ronat and Company	48,151.00	Multimedia outreach support & success story videos
CDW-G	12,143.00	Mimecast email threat protection & archiving
Clear Channel Outdoor	11,145.00	SCAT interior bus posters
Dell Marketing LP	91,336.00	Dell Latitude laptops (65) & PowerEdge Servers (2)
Florida Workforce Development	4,500.00	FWDA annual membership renewal
Graphic Press	3,702.00	Printing of business cards & pocket folders
Insight Direct USA	6,834.00	Sonicwall security suite & APC smart UPS
Kaseya US Sales LLC	12,938.00	Kaseya & Webroot antivirus annual maintenance
Microsoft Corporation	8,100.00	Microsoft Office 365 annual licenses
Microix	2,535.00	Microix purchasing software annual maintenance
Motor Vehicle Network	11,400.00	DMV rotating broadcast of CSB construction jobs
PandaDoc	4,704.00	PandaDoc E-signature annual subscription
Radisson Resort at the Port	1,815.00	Room rental for CSB job fair
School Board of Brevard County	4,000.00	Brevard Public Schools Headlines E-news ad space
Softchoice Corporation	11,514.00	Commvault annual support & maintenance
Taylor Hall Miller Parker PA	24,140.00	Fiscal and programmatic monitoring services
United Rentals	130,640.00	Participant training for CDBG construction grant
Workforce 180 LLC	3,750.00	Case management online career center staff training
Wright Express	6,518.00	Fuel for COVID-19 program rental vehicles
	533,766.00	



POLICY TITLE: Cell Phone Allowance

POLICY NUMBER: FIN 10-01

APPLICATION

Brevard Workforce Development Board, Inc. (BWDB) DBA CareerSource Brevard (CSB) employees, contractors, eligible employers and vendors.

REFERENCE

N/A

OBJECTIVE

To set forth corporate policy and guidance regarding CSB cell phone allowances for equipment.

POLICY

CRITERION

1. CSB will not pay for the usage of cell phones by individual employees unless it has been determined that the employee meets one or more of the official business criteria provided in this policy.
2. The official business criteria for cell phone allowances is as follows:
 - a. Employees who frequently engage in work-related travel.
 - b. Employees who are frequently out of the office on CSB business.
 - c. Employees whose duties require being “on call” for essential services.
 - d. Employees who are key personnel needed in the event of an emergency.
3. Employees must have approval of their immediate supervisor and the CSB President or designee to receive an allowance for a personally owned cell phone and access/service plan.
4. Approved employees will receive a cell phone allowance to cover business-related costs. The cell phone allowance is added to the employee’s pay check on a bi-weekly basis.
5. Cell phone allowance levels are based on the Cell Phone Matrix included as Attachment I to this policy. The allowance shall be updated periodically as determined by the CSB IT Director. The CSB President is authorized to update the Cell Phone Matrix.

ALLOWANCE (Non-Taxable)

1. No additional allowances for cell phone costs are available to employees other than the allowance as specified in Attachment 1.
2. Monthly allowances are paid to eligible new employees who meet all of the requirements. There is no waiting period for new employees to receive the allowance.
3. The employee must retain an active cell phone service with a local 321 area code phone number as long as a cell phone allowance is in place.
4. Employees receiving a cell phone allowance will be responsible for the following costs regardless of the provider chosen by the employee: all activation fees (including portability of number fees), all equipment expenses, and all airtime plan costs including airtime in excess of the plan allotment, repairs and all incidental charges. CSB will only be responsible for the established cell phone allowance.
5. The employee is responsible for all costs associated with the cell phone including all features, services and equipment.
6. Each employee will be responsible for the payment of their bill to their chosen cellular provider.

Date Effective: 10/14/2019	Revision Date: 10/09/2019	Issued by: Marci Murphy
Revision No: 07	Supersedes: 08/25/2014	Signature on File
Page 1 of 4		

7. Employees will receive the established monthly allowance in their paycheck. Allowances will be paid as a miscellaneous addition to the employee's regular paycheck.
8. Failure to maintain cell phone service for an employee with approved cell phone allowance may result in termination of the allowance and/or disciplinary action. Additionally, if the cell phone allowance was provided during a time when cell phone service was not in place, such allowance may be deducted from subsequent paychecks.
9. Employees receiving an allowance are required to provide their cellular phone number to supervisors, co-workers, and other business contacts as appropriate.
10. Use of the phone in any manner contrary to local, state, federal laws or CSB policies will constitute misuse, and result in immediate termination of the cell phone allowance.
11. Employees with approved cell phone allowances shall execute the acknowledgement form included as Attachment II to this policy.

ALLOWANCE FOR EQUIPMENT (Non-Taxable)

1. An allowance for cell phone equipment is contingent upon available funding. Allowances require the employee to submit a memorandum to finance asking for the equipment allowance, along with proof that the device has been received by the employee.
2. Equipment is defined as the phone and does not include extra chargers, cases, earphones and other items.
3. Allowance amounts are based on the Cell Phone Allowance Matrix included as Attachment I.
4. Employees are eligible to receive the "Update Equipment" allowance every two years. The two year increment shall be calculated using the last date of allowance to the employee. New employees may request the allowance after 90 days of continuous employment.

SAFETY

Employees whose job responsibilities include driving are expected to refrain from using their phone/communication device while driving or operating equipment. Safety must come before all other concerns. Regardless of the circumstances, employees are strongly encouraged to pull off to the side of the road and safely stop the vehicle before placing or accepting a call. If acceptance of a call is unavoidable and pulling over is not an option, employees are expected to keep the call short, use hands-free options if available, refrain from complicated discussions and keep their eyes on the road. Special care should be taken in situations where there is traffic; inclement weather or the employee is driving in an unfamiliar area. In situations where job responsibilities include driving and accepting of business calls, hands-free equipment should be used to facilitate the provisions of this policy. Under no circumstances are employees required to place themselves at risk to fulfill business needs. Employees who are charged with traffic violations resulting from the use of their phone while driving will be solely responsible for all liabilities that result from such actions.

ACTION

All CSB employees will adhere to this policy.

ATTACHMENT I
Cell Phone Allowance Matrix
POLICY PLN 10-01 Cell Phone Allowance
 (Issued 09/14/2019)

Eligibility	Corporate Usage Requirements	Equipment Required	Monthly Allowance	EQUIPMENT ALLOWANCE
				<p align="center"><u>Eligible:</u> Every 2 Years Based on Date of Last Allowance Or 90 Days of Continuous Employment for New Employees</p>
<p>Senior Management as determined by the CSB President, permanent staff of IT Department and Business Liaisons</p> <p>Project Managers who are out of the office a majority of the time and are required to maintain contact with their supervisor or direct report employees</p> <p>Any other grant funded staff as approved on a case by case basis.</p>	<p>-Voice usage -Send/receive email, -Calendar integration -Text messaging capabilities -Internet access. -Senior Management positions require heavy business use due to travel or time outside of the office and is expected to remain available as much as possible except when on personal leave. -IT Department staff must also be able to receive notification of IT issues such as server outages, phone system outages, etc. IT Department staff are required via their job descriptions to respond to certain activities within a specified time frame and as such much have reliable communications for such activities. -All Other Staff Extensive field work requires time away from office environment. Significant communication is required with customers and office staff. Direct report responsibilities that warrant communication while way from the office</p>	<p align="center">Smart Phone</p>	<p align="center">\$95 \$50</p>	<p align="center">\$350 Maximum</p>

ATTACHMENT II



ACKNOWLEDGEMENT AND UNDERSTANDING
OF
CELL PHONE POLICY
FIN 10-01

I have read and fully understand the Cell Phone Allowance Policy and will abide by it.

Name (Print)

Signature

Date