



Governance/Finance Committee Meeting
November 4, 2019 – 3:00pm
CSB Boardroom
(Teleconference 321-394-0707)

Attendees: Daryl Bishop (Chair), William Chivers, Lloyd Gregg, 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*

	<u>Page No.</u>
Call to Order	<i>Daryl Bishop</i>
Introductions	
Public Comment:	
Action Items:	
A. Approval of Governance/Finance minutes for 8/5/19	1 – 2
Discussion/Information Items:	
A. Audit & Monitoring Activity	<i>R.Meagher/D.Lusk</i> 3 – 5
B. Cell Phone & Travel Policies	<i>Marci Murphy</i> 6 – 17
C. Review New Budget Format	<i>Richard Meagher</i> 18 – 19
D. Melbourne Chamber (no brief)	
E. Financial Reports	<i>Richard Meagher</i> 20 – 21
F. Vendor Payment Report	22
Adjourn	

Upcoming Meetings:

All meetings are in the CSB Boardroom unless otherwise noted

November 2019

4th Governance/Finance Committee-3:00pm

4th Executive Committee-4:00pm

21st Board of Directors-8:00am

December 2019

No meetings

January 2020

14th Industry Workforce Committee-8:30am

28th Career Center Committee-8:30am

February 2020

3rd Governance/Finance Committee-3:00pm

3rd Executive Committee-4:00pm

20st Board of Directors-8:00am

March 2020

No meetings

April 2020

14th Industry Workforce Committee-8:30am

28th Career Center Committee-8:30am

May 2020

4th Governance/Finance Committee-3:00pm

4th Executive Committee-4:00pm

21st Board of Directors Retreat-8:00am-TBD

June 2020

No meetings

CareerSource Brevard (CSB)
Governance/Finance Committee Meeting
August 5, 2019

MINUTES

Members in Attendance: Daryl Bishop (Chair), William Chivers, Lloyd Gregg.

Members Absent: Wayne Olson, Amar Patel.

Staff in Attendance: Marci Murphy, Richard Meagher, Lyn Sevin.

Guests: None

Daryl Bishop called the meeting to order at 3:00pm.

Public Comments: There was no public comment.

Action Items:

Approval of Governance/Finance Committee Minutes

Motion to approve the Governance/Finance Committee (GFC) minutes for May 16, 2019 made by William Chivers and seconded by Lloyd Gregg. Motion passed unanimously.

Board Member Training

Staff handed out an amended brief showing two options for Board training, one being Career Center Job Shadowing, and the other an Online Board Member Orientation. Module One from the Online Board Member Orientation was reviewed. Ms. Murphy said the online training would be offered on two different occasions to encourage attendance. She said that staff would also be utilizing the training. The training is offered by Taylor Hall Miller Parker P.A. (THMP) who had indicated that CareerSource Florida is considering purchasing it for all Local Workforce Development Boards, in which case THMP would reimburse CSB for the cost of purchase. Motion to approve purchase of Board Orientation Training at a cost of \$5,000 made by William Chivers. Motion seconded by Lloyd Gregg and passed unanimously. The training selected will be presented to the full Board of Directors as an Information Item.

Discussion/Information Items:

Program Year 2019-2020 Budget Update

Staff indicated that the budget of \$10,117,300 approved in May 2019 has increased due to the award of incentive funding from CareerSource Florida and the extension of Florida Rebuilds rental agreement through 2020. As a result of these changes, CSB's current PY 19-20 funding has increased to \$10,570,400. This will result in additional customer training dollars, facility and technology upgrades, and reserved funds for unexpected expenses or carry-over dollars for the next year.

Financial Reports

Staff reviewed the financial activity for the fiscal period ending on June 30, 2019. There was discussion on number of job seekers versus number of jobs advertised.

Vendor Payment Report:

Staff reviewed the Vendor Payment report from April 12, 2019 through June 30, 2019.

Adjournment:

Daryl Bishop adjourned the meeting at 3:49pm.

Submitted by,

Reviewed by,

(signature on file)
Lyn Sevin

8/8/2019
Date

(signature on file)
Daryl Bishop

8/8/2019
Date



**Auditing & Monitoring Activity
Program Year 2018-19
First Quarter Program Year 2019-20**

Auditor	Date	Review Covered	Summary of Activity	Notes																		
<p align="center">DEO Annual Quality Assurance Monitoring</p>	<p align="center">On-Site 2/25- 3/4/19</p>	<p align="center">1/1/18- 12/21/18</p>	<p>Welfare Transition – Findings and ONIs centered around minor documentation errors.</p> <p>Supplemental Nutrition Assistance - The sample size consisted of 47 participant case files. Findings and ONIs involved minor documentation errors.</p> <p>Workforce Innovation & Opportunity Act - The sample size consisted of 24 Adult and Dislocated Worker participant case files (14 Adults and 10 Dislocated Workers). The exceptions included recording measurable skills gains, accurate recording of follow up services</p> <p>Wagner-Peyser- The sample size consisted of 71 participant case files (47 job seekers, 20 job orders and four RESEA). In general the monitors found the program to be in order. Comments centered on documentation errors.</p> <p>Special Projects – This included 40 participant case files for special projects including all DWG for hurricanes, Sector Partnership (Manufacturing), Nursing Pathways, and Soft Skills. There were no issues with these programs.</p> <p>Trade Adjustment Assistance - The sample size consisted of five TAA participant case files. There were no issues with this program.</p> <p>The Financial Disclosure, Collection of Demographic, Management Information Systems were also reviewed with no findings or ONIs.</p>	<p align="center">9 Current Year Findings</p> <p align="center">8 Current Year Other Non-compliance Issues (ONI)</p> <table border="1" data-bbox="1258 695 1490 890"> <thead> <tr> <th>Program</th> <th>Findings</th> <th>ONI</th> </tr> </thead> <tbody> <tr> <td>WT</td> <td align="center">3</td> <td align="center">2</td> </tr> <tr> <td>SNAP</td> <td align="center">2</td> <td align="center">2</td> </tr> <tr> <td>WIOA</td> <td align="center">1</td> <td align="center">1</td> </tr> <tr> <td>WP</td> <td align="center">3</td> <td align="center">3</td> </tr> <tr> <td>Total</td> <td align="center">9</td> <td align="center">8</td> </tr> </tbody> </table> <p align="center">All resolved and approved by DEO</p>	Program	Findings	ONI	WT	3	2	SNAP	2	2	WIOA	1	1	WP	3	3	Total	9	8
Program	Findings	ONI																				
WT	3	2																				
SNAP	2	2																				
WIOA	1	1																				
WP	3	3																				
Total	9	8																				
<p align="center">Taylor, Hall Miller, Parker Internal Monitoring</p>	<p align="center">1/14/19 - 1/17/19</p>	<p align="center">6/30/18 12/30/18</p>	<p>Administration- Focus was on C2 Global Services One-Stop Operator performance on the DEO Quality Assurance Monitoring Recommendations follow up. It was determined that contractor met performance. Monitors found that the ETA Salary Cap met the requirements. Other issues that were corrected included cost</p>	<p align="center">10 Findings 10 Observations All resolved</p>																		

Auditor	Date	Review Covered	Summary of Activity	Notes
			<p>allocation for several information technology purchases and a vendor that was overpaid.</p> <p>Cost Allocation and Indirect Cost Recovery - There were no findings or observations identified as a result of a review of the documents selected. This included the federal indirect cost rate plan.</p> <p>Payroll - Randomly selected the Paychex invoice for the payroll register for the pay period ended May 17, 2019 (pay date 5/24/2019), selected a random sample of 10 employees from the payroll register and inspected policies and procedures. This review required an update and correction related to the UC expenses.</p> <p>Customer Related Expenditures: a random sample of 16 training, training-related and support service payments from the period ended May 30, 2019 and obtained the supporting documentation for each disbursement. This included a specific review of our Global Cash Card use. There were no findings identified as a result of applying the procedures above to the invoices selected.</p> <p>Program Services – Review included Welfare Transition, SNAP, WIOA Adult and Youth, Trade Adjustment Act. Recommendations generally relate to ensuring that case notes were properly provided and that the intricate rules and processes required by SNAP and WT were followed and documented.</p>	
<p>Taylor, Hall Miller, Parker</p> <p>Internal Monitoring</p>	<p>6/17/19 – 6/20/19</p>	<p>01/17/19 - 6/30/19</p>	<p>Memorandums of Understanding (MOU) and Infrastructure Funding Agreements (IFA) – These agreements were mandated to be created through WIOA and were completed as required by law. Findings and Observations were centered around suggestions for improvements. Also, adjustments to the C2 one-stop operator contract and conflict of agreement documentation was highlighted.</p> <p>Financial – Selection of a sample of 6 small purchase with no issues and one recommendation related to providing proper documentation for a travel training request form.</p> <p>Customer Related Expenditures – Using random sampling, On-the- Job Training</p>	<p>5 Findings 6 Observations All resolved</p>

Auditor	Date	Review Covered	Summary of Activity	Notes
			<p>reimbursement requests were reviewed with no issues. The National Dislocated Worker Program was also review with no issues. A review of subrecipeint agreements showed missing risk assessment memorandums as required by policy.</p> <p>Program Services – A review of the Welfare Transition and SNAP program required some case file adjustments related to processes and documentation. There were no significant issues with any other program services.</p> <p>All corrective actions have been completed by the appropriate entity.</p>	
<p>Social Security Administration</p> <p>Ticket to Work Employment Network Site Review</p>	8/22/2019	7/1/13 - 7/30/19	<p>CSB was in compliance with all aspects of the program. There was one follow up recommendation related to working with Vocational Rehabilitation on a referral process.</p>	



November 4, 2019

Information Brief

Financial Policy Updates

Cell Phone Allowance & Employee Travel

Background

The Governance/Finance Committee is tasked with reviewing financial policy additions or modifications. There have been two updates since the last committee meeting.

Attached are the Cell Phone and Travel Policies. Staff has left the “track changes” feature on to highlight the exact changes that occurred.



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.

Date Effective: 08/25/2014 <u>10/14/2019</u>	Revision Date: 10/09/2019 <u>08/23/2014</u>	Issued by: Lisa Rice
Revision No: <u>076</u>	Supersedes: 05/02/2012 <u>08/25/2014</u>	<i>Signature on File</i>
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6. Each employee will be responsible for the payment of their bill to their chosen cellular provider.
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. New Hire equipment allowance is effective after 90 days of continuous employment and receipt for equipment should be submitted no later than 90 days after the 90 day hire date.~~
- 5.4. 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~~ 08/25/2014)

Eligibility	Corporate Usage Requirements	Equipment Required	Monthly Allowance	EQUIPMENT ALLOWANCE	
				New Hire	Update Equipment
				Eligible: After 90 Days of Continuous Employment & No later than 90 days after your 90 day hire date	Eligible: Every 2 Years Based on Date of Last Allowance Or 90 Days of Continuous Employment for New Employees
<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.</p> <p>-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.</p> <p>-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.</p> <p>-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>	Smart Phone	\$95	\$225 Maximum	\$175 \$350 Maximum

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



Policy Title: Employee Travel

Policy Number: FIN 95-02

APPLICATION

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

REFERENCE

Florida Statutes, Section 445.004(4)(f), Section 445.007(10), Section 112.061; 2 CFR Part 230 Appendix B “Non Profit Organizations; OMB A-122; 691-42.006 F.A.C.; Agency for Workforce Innovation “Travel Manual Template” (6-21-10); PER 96-18 “Company Car Usage”; PER 03-01, “Telecommuting Policy”, CareerSource Florida Business Travel Reimbursement Guidelines For Board Members And Staff (Rev. 3/7/17).

OBJECTIVE

To establish corporate policies for employee travel reimbursement of employee travel expenses and guidance to CSB sub recipients.

POLICY

1. DEFINITIONS

- A. Authorized Traveler – CSB employee, board member or others including consultants and advisers, as authorized by the President or designee to incur travel expenses in the support of or performance of CSB. All travel must be reasonable and necessary to conduct CSB business.
- B. Local Travel – Continuous travel of less than 24 hours or more away from official headquarters. Local travel includes short or day trips where the authorized person is not away from his/her official work location overnight.
- C. Out-of-Area/Overnight Travel- Continuous travel of 24 hours or more away from the official headquarters.
- D. Official Headquarters – The city or town in which the authorized traveler’s office is located or assigned. For Board members, headquarters shall be the primary address of the CSB Administrative Office. For employees with approved “telecommuting agreements” as specified in PER 03-0, “Telecommuting Policy”, the location specified in the agreement shall be the official headquarters. For employees on “special assignment” the temporary location or residence approved by the CSB President or designee shall be the official headquarters.
- E. Conference/Convention – The coming together of persons with a common interest for the purpose of deliberations, interchange of views, removal of differences or disputes, and discussion of common problems or interests. The term also includes similar meetings such as seminars and workshops that are large formal group meetings

EFFECTIVE DATE: 10/01/2019	REVISION(S): 08/06/2019	ISSUED BY: Marci Murphy
Revision No.	SUPERSEDES: Version Dated 10/20/2014	
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programmed to accomplish intensive research, study, discussion and work in some specific field or problem(s).

2. GENERAL REQUIREMENTS:

- A. CSB sub recipients must submit in advance all travel requiring registration to the CSB finance using the Travel Training Request form. All other travel does not have to be submitted for approval but must follow applicable state travel guidance.
- B. All travel must be by a usual traveled route. Any extra costs incurred by a traveler using an indirect route for his own convenience shall be the responsibility of the traveler.
- C. Travelers must use the most economical means of travel when feasible. The most economical means should consider nature of the business, time, productivity and cost of transportation. Travelers with common destinations should evaluate and consider joint utilization of vehicles, carpools, etc.
- D. For CSB staff with headquarters at the administrative office, authorized travelers should first check the availability of the company van. For local travel, the company van should be used when available as the most cost effective alternative. For ~~out-out-of-area or overnight travel~~ out-of-area/overnight travel, the *priority of use* is the company van, if available, then a rental car ~~and then~~ personally owned vehicle (POV). The authorized traveler ~~may assess the cost of a rental vehicle, mileage reimbursement and select the most cost effective alternativemay submit written requests for exception to this priority of use to their supervisor.-~~
- E. If the employee does not begin or end the work day at his/her work official headquarters, the regular commuting mileage must be deducted from the day's mileage for regularly scheduled work days. If travel is occurring on a non-scheduled workday the regular commuting mileage is not deducted.
- F. Authorized travelers may be subject to forfeiture of the reimbursement if appropriate forms, receipts and other documentation are not submitted within time frames specified in this policy.
- G. All mileage reimbursements will be at the rates approved by the State of Florida.

3. LOCAL TRAVEL

A. ALLOWABLE EXPENSES

- 1. **MILEAGE** – Mileage reimbursement may be claimed when using a POV with CSB “Local Travel Expense Reimbursement Request” form.
 - a) All mileage claimed must be from the employee’s official headquarters to destination(s) and return.
 - b) Mileage claimed from city to city must be reported based as “Map Miles” established by the official [Florida Department of Transportation Highway Map](#) (FDOT).

c) All mileage must include the full address of the origin and destination so that random verification can be accomplished. There is no need to list the full address of the career center when it is the origin of the trip.

d) Vicinity miles can also be verified by a special chart containing frequently traveled locations as approved by the CSB President or designee.

2. INCIDENTAL EXPENSES– Reimbursable incidental expenses for local travel are tolls, parking fees, and official communication. These expenses must be supported by receipts. It should be noted that only meals obtained during out of area/overnight travel are allowable and reimbursable.

B. REPORTS – A “Local Travel Expense Reimbursement Request” form must be submitted no later than 10th of the month for the previous month’s travel. The amount and type of incidental expenses shall be listed on the report under the "Other Travel Expenses" section. All reports must be signed, dated and include all receipts for “other travel expenses”, and then submitted to the traveler’s supervisor for approval.

4. OUT-OF-AREA / OVERNIGHT TRAVEL

A. REQUIREMENTS –

1. Travel must be authorized by the employee's supervisor and CSB President prior to each trip on a Travel/Training Request. A copy of the program or agenda itemizing the registration fees and any meals or lodging included in the registration fee shall be attached to this form. If the program agenda is not available prior to the trip, it must be submitted within five (5) working days following the return date.
2. Travelers must utilize the CSB Overnight Travel Expense Report for all requested reimbursements.
3. In determining the starting or ending time for the out of area/overnight travel event, the time of day is important. When returning during work hours, the official headquarters location should be the return destination, unless otherwise approved CSB President or designee. If returning after or before work hours, the destination, and therefore the point when travel concludes, is the traveler’s home. The same considerations apply for determining when travel begins

B. ALLOWABLE EXPENSES

1. **MILEAGE** - The mileage reimbursement should not exceed the cost of a round trip airfare and/or rental vehicle, depending on the location of the meeting. Mileage reimbursements for out of area/overnight travel should follow requirements listed in Section 3 of this policy.
2. **AIRLINE TRAVEL** – Airline travel is usually arranged by and paid for by CSB. In circumstances where this cannot occur, airline travel may be reimbursed as long

as it is properly justified and approved. The traveler must provide a passenger receipt to be reimbursed any airfare. An itinerary is acceptable as receipt for electronic tickets. Penalty for cancellation or exchange of a ticket may be reimbursed when it is in the best interest of the Board or if the cancellation is due to illness or death related to the traveler or his/her immediate family. Written justification must be included with the request for reimbursement.

3. **RENTAL CARS** – When it has been determined that it is most cost effective, arrangements for a rental car will be handled by CSB through the company corporate account. Rental vehicles must be returned with at least as much fuel as when picked up, to avoid refueling fees. The cost of the rental vehicle should be reasonable and necessary for the number of travelers, type of travel and distance traveled. Insurance offered by the rental agency shall be declined.
4. **MEALS** - Out of area/Overnight travel is the only class of travel in which the cost of a meal can be reimbursed. All meal reimbursements will be at the rates approved by the State of Florida
 - a. When a meal is included in a registration fee, the meal allowance should be deducted from the reimbursement claim. ,.
 - b. When a meal is provided by the hotel or airline to all guests, the traveler will be allowed to claim the meal allowance by law.
 - c. The approved meal allowance rates are as follows:

Category of Meal	Allowance	When travel begins.	And Extends Beyond..
Breakfast	\$ 6.00	6:00 a.m.	8:00 a.m.
Lunch	\$ 11.00	12:00 Noon	2:00 p.m.
Dinner	\$ 19.00	6:00 p.m.	8:00 p.m.

5. **INCIDENTAL EXPENSES** - Travelers will be reimbursed for approved incidental expenses when included in the incidental column of the CSB Overnight Travel Expense Report and an appropriate/applicable receipt is attached. Some incidental expense may appear as itemized on the hotel or lodging receipt. Incidentals may include:
 - a. Taxi fares & public transportation
 - b. Tolls, storage, parking fees
 - c. Communications expenses for business related fax, telephone; internet use can be reimbursed with proper justification.
 - d. One “safe arrival” telephone call per trip can be reimbursed with the appropriate documentation. Other personal calls made are not reimbursable.
 - e. Portage fees relate to handling, transporting or moving luggage but does not include fees charged by the airline for checked luggage. Portage paid shall not

exceed \$1.00 per bag not to exceed \$5.00 per incident. An incident is each time the baggage is handled. Portage charges exceeding \$5.00 per incident will require additional justification. The number of bags or items should be stated as part of the travel reimbursement request.

- f. Airline baggage fees apply to luggage which is checked with an airline. Fees can be reimbursed with appropriate receipts. Fees should be paid in advance with other airline fees when the flight is booked and paid for or upon airline check in. The number of bags or items should be stated as part of the travel reimbursement request.
- 6. LODGING** – Overnight lodging shall not be approved if travel is within 50 miles of traveler’s official headquarters. The CSB President may approve exceptions when the conference/convention or business meeting includes late night or early morning job responsibilities, excessive travel time due to traffic conditions or other critical factors. Hotel expenses are usually arranged by and paid for by CSB.
- a. An itemized hotel receipt must be submitted. A credit card receipt is not sufficient.
 - b. Employees may only be approved or reimbursed at the single occupancy rate or the rate which is offered by the hotel and is most cost effective.
 - c. When an array of overnight lodging is available at various rates for conferences or conventions, the overnight lodging selected should be based on cost, location, other incidentals associated with the selection.
 - d. All other reimbursable hotel related expenses included on a hotel receipt must be properly listed in the incidental column of the Overnight Travel Expense Report. Such expenses are detailed in Section B.5.
 - e. CSB is registered with the Florida Department of Revenue as a 501 (C) (3) corporation, and as such is exempt from paying Florida state sales tax on purchases. When lodging is in Florida, the employee shall present a copy of CSB’s state sales tax exempt certificate to the facility upon registration. Authorized travelers should carefully review the bill upon check out to ensure that state sales tax has not been charged as this is difficult to resolve once check out has occurred.
- 7. REGISTRATION FEES** - Registration fees required in official travel for admittance to meetings will be allowed and are generally paid by CSB when travel arrangements are made. When onsite registration is necessary or could not be paid in advance, receipts must be provided and include a justification for the fee.
- 8. OTHER EXPENSES** - Where justified, other necessary expenses of official travel may be allowed by the President or designee.

C. **REPORTS FOR ~~OVERNIGHT OR OUT-OF-AREA TRAVEL~~OUT-OF-AREA/OVERNIGHT TRAVEL** - A separate travel reimbursement form is to be submitted for each trip taken, and the expenses should not be commingled with local travel on any report. The purpose of the trip must be stated on the report. Reports shall include the destination, the dates and times of departure and return, a printout of on-line directional page which contains mileage information and an itemization of all expenditures. All reports must be signed and dated by the employee submitting the claim, and then forwarded to their supervisor for approval. If expenses are charged to CSB, the report must be submitted within five (5) working days following the return date. If the report is not filed in a timely manner, the amount charged to CSB is subject to deduction from the employee's next paycheck.

D. **TRAVEL ADVANCES FOR ~~OVERNIGHT OR OUT-OF-AREA~~OUT-OF-AREA/OVERNIGHT TRAVEL** - Monetary advances may be granted if absolutely necessary and a penalty may apply if a timely expense report is not filed. An advance will be limited to the amount of estimated costs. A letter requesting the advance, which includes estimates of travel costs, must be approved by the employee's supervisor and provided to CSB Finance at least ten (10) working days prior to the departure date. If an advance is granted, the traveler must submit a travel expense report and return any excess advanced funds within five (5) working days following the return date. If the report is not filed in a timely manner, the amount advanced is subject to deduction from the employee's next paycheck.

5. **SPECIAL WORK ASSIGNMENTS** - An employee on special work assignment, as approved by the CSB President or designee, shall be allowed mileage reimbursement when traveling from their residence or other location to an assigned work location and when returning to their residence or other location after the completion of an assignment. This should be documented in a memorandum to file with a copy provided to Finance. Special work assignments may be emergency situations, weather events, local disaster declarations, "startup" of programs when office space is limited. This does not apply to meetings listed as "all staff events".

ACTION

All CSB employees will adhere to this policy.



November 4, 2019

Information Brief

New Financial Report Format

Background

In preparation for the upcoming board member orientation session, CSB staff revised our quarterly financial report format (see Attachment 1) to be consistent with the one used in the board orientation budget module. This improved format displays budgeted revenue, budgeted expenditures, and actual expenditures to date for each of our major funding streams, as recommended by the external monitors. It also provides a comparison of actual indirect costs with those recovered from our federally negotiated indirect cost rate, and shows whether we have a current funding surplus or deficit.

CSB Budget to Actual Report Description

The report provides a comprehensive analysis of funding and spending in the first quarter of program year 2019-2020 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.



Budget to Actual Report

As of September 30, 2019

Revenue PY 2019 - 2020	Annual Budget	WIOA Adult	WIOA Youth	WIOA Disl Wkr	Welfare Transition	NEG Hurricanes	Other Grants	INDIRECT POOL
Carry In Funds From PY 18 - 19	1,302,252	1,165,412	-	95,269	3,707	-	37,864	
PY 19 - 20 Awards	16,139,524	1,049,467	788,551	1,101,376	1,307,535	8,704,189	3,188,406	
Award Total - Available Funds	17,441,776	2,214,879	788,551	1,196,645	1,311,242	8,704,189	3,226,270	
LESS planned Carryover For PY 20 - 21	(2,360,276)	(419,757)	-	(440,519)	-	(1,500,000)	-	
Total Available Revenue	15,081,500	1,795,122	788,551	756,126	1,311,242	7,204,189	3,226,270	

Expenditures								Total Expenditures - 9/30/19	% of Budget - 9/30/19	
Staff Salaries/Fringe Benefits	1,845,200	55,013	44,788	18,956	55,205	146,604	108,072	428,638	23.2%	122,847
Program Operations/Business Services	1,838,200	38,931	31,694	13,415	39,067	103,747	76,479	303,333	16.5%	26,914
Infrastructure/Maintenance Related Costs	885,700	17,552	14,290	6,048	17,613	46,775	34,481	136,759	15.4%	5,916
IT Costs/Network Expenses	387,600	4,813	3,919	1,659	4,830	12,828	9,456	37,505	9.7%	756
Contracted One-Stop Services	3,924,100	153,385	151,896	56,589	189,125	42,528	127,917	721,440	18.4%	-
Customer Training Activities	4,281,700	80,873	22,486	69,123	25,772	504,587	19,764	722,605	16.9%	-
Customer Support Services	300,000	11,560	8,686	1,843	9,603	2,806	855	35,353	11.8%	-
Indirect Cost (16.86%)	1,619,000	34,553	20,302	18,380	24,499	102,138	37,142	237,014	14.6%	(237,014)
TOTAL EXPENDITURES	15,081,500	396,680	298,061	186,013	365,714	962,013	414,166	2,622,647	17.4%	(80,581)

REMAINING AVAILABLE FUNDS	1,398,442	490,490	570,113	945,528	6,242,176	2,812,104
% OF FUNDS EXPENDED BY GRANT THROUGH 9/30/19	22.1%	37.8%	24.6%	27.9%	13.4%	12.8%



November 4, 2019

Information Brief

Financial Reports

Background

The three reports that follow this brief will provide the Governance/Finance Committee with the status of CareerSource Brevard's (CSB) funding, budgets, and expenditures for the fiscal period beginning on July 1, 2019 and ending on September 30, 2019.

Report Descriptions

CSB BUDGET TO ACTUAL REPORT

New report - described in a separate brief.

CSB FISCAL DASHBOARD INDICATORS (ATTACHMENT 1)

- 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

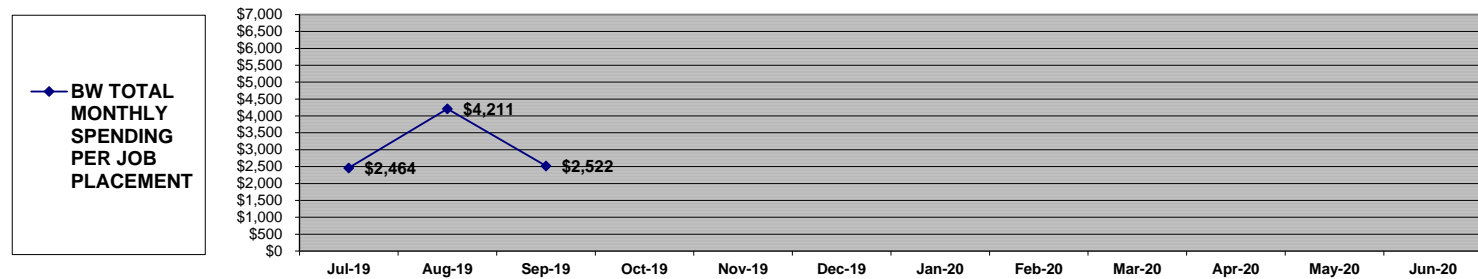
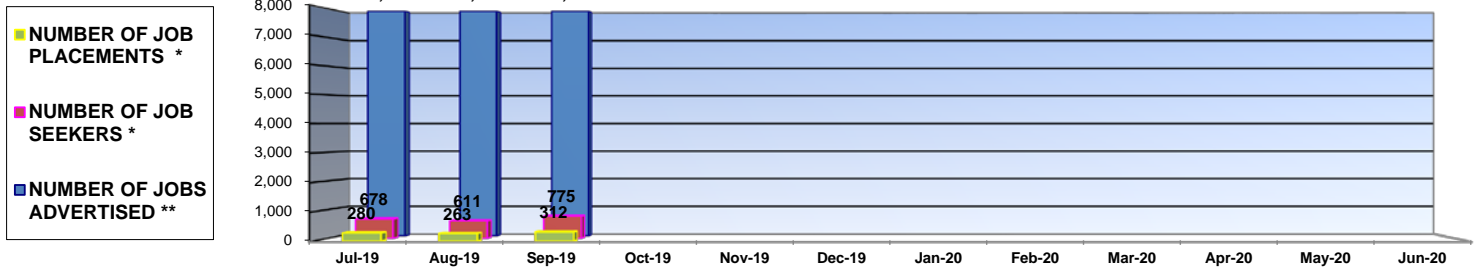
CSB FEE FOR SERVICE ACTIVITIES (ATTACHMENT 2)

- 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.



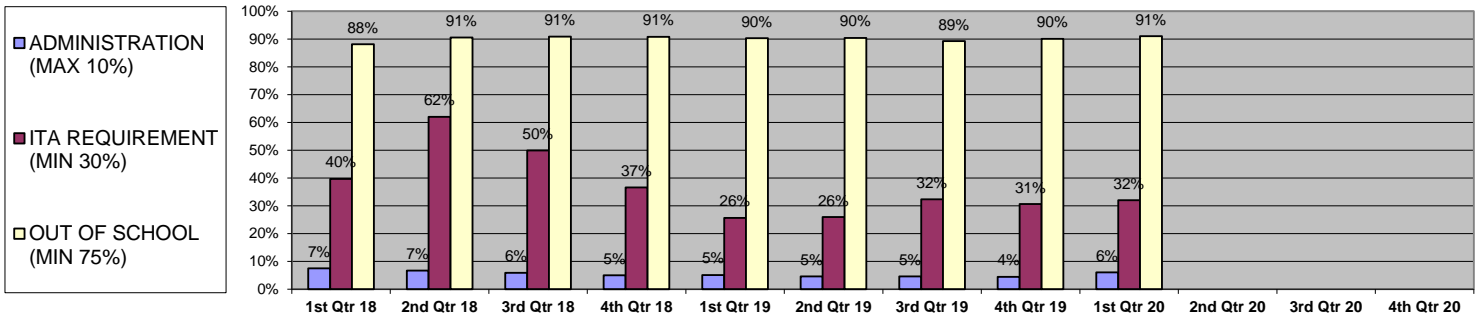
FISCAL DASHBOARD INDICATORS - 9/30/19

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%)	137,070	269,784	421,291	559,072	153,830	282,216	419,576	572,973	156,767	
PROGRAM ACTIVITIES	1,695,133	3,754,384	6,751,105	10,686,353	2,858,106	5,891,543	8,701,681	12,401,410	2,427,239	
CUSTOMER SPENDING:										
STATE ITA COSTS (MIN 30%)	183,637	405,170	558,597	708,028	89,847	224,104	467,221	775,951	169,810	
OTHER PROGRAM COSTS	279,361	248,451	561,054	1,227,428	260,390	639,214	977,107	1,757,069	359,950	
YOUTH SPENDING:										
IN-SCHOOL	37,032	59,962	79,855	83,048	22,629	54,399	79,174	89,734	24,911	
OUT-OF-SCHOOL (MIN 75%)	274,370	576,159	798,546	816,160	211,740	512,905	659,071	809,910	252,848	



CURRENT YEAR FEE FOR SERVICE ACTIVITIES (7/1/2019 - 9/30/2019)

Unrestricted Balances: Cash on Hand \$255,486 Certificates of Deposit \$73,294 Total \$328,780

	Healthcare Ambassador Program		AARP BTW 50+ Program		Juniors to Jobs Program		Ticket to Work & TFF Programs		Foundation Grants & Other Fee for Service Activities		TOTALS	
		% of Revenue		% of Revenue		% of Revenue		% of Revenue		% of Revenue		% of Revenue
Revenue												
Grant Awards	\$ 29,332	100.0	\$ 20,000	100.0	\$ -	-	\$ -	0.0	\$ -	0.0	\$ 49,332	77.3
Contract Revenue	-	0.0	-	0.0	-	-	900	7.2	-	0.0	900	1.4
Sponsorship Revenue	-	0.0	-	0.0	-	-	-	0.0	2,048	98.9	2,048	3.2
Donated Revenue	-	0.0	-	0.0	-	-	-	0.0	-	0.0	-	0.0
Charges For Services	-	0.0	-	0.0	-	-	11,547	92.8	-	0.0	11,547	18.1
Website Licenses	-	0.0	-	0.0	-	-	-	0.0	-	0.0	-	0.0
Interest Earnings	-	0.0	-	0.0	-	-	-	0.0	23	1.1	23	0.0
Total Revenue	\$ 29,332	100.0	\$ 20,000	100.0	\$ -	-	\$ 12,447	100.0	\$ 2,071	100.0	\$ 63,850	100.0
Expenses												
Personnel	\$ 24,250	82.7	\$ -	0.0	\$ -	-	\$ -	0.0	\$ -	0.0	\$ 24,250	38.0
Travel / Training	-	0.0	24	0.1	-	-	-	0.0	-	0.0	24	0.0
Outreach	400	1.4	-	0.0	-	-	-	0.0	-	0.0	400	0.6
Software	-	0.0	-	0.0	-	-	-	0.0	-	0.0	-	0.0
Supplies	450	1.5	159	0.8	-	-	-	0.0	503	24.3	1,112	1.7
Equipment	-	0.0	-	0.0	-	-	-	0.0	-	0.0	-	0.0
Professional Services	-	0.0	12,989	64.9	-	-	-	0.0	321	15.5	13,310	20.8
Customer Wages	-	0.0	-	0.0	844	-	-	0.0	-	0.0	844	1.3
Customer Support	-	0.0	-	0.0	2,001	-	-	0.0	-	0.0	2,001	3.1
Indirect Costs	4,232	14.4	165	0.8	480	-	-	0.0	139	6.7	5,016	7.9
Total Expenses	\$ 29,332	100.0	\$ 13,337	66.7	\$ 3,325	-	\$ -	0.0	\$ 963	46.5	\$ 46,957	73.5
Net Profit (Loss)	\$ 0	0.0	\$ 6,663	33.3	\$ (3,325)	-	\$ 12,447	100.0	\$ 1,108	53.5	\$ 16,893	26.5

VENDOR PAYMENTS REPORTED FROM 7/1/19 - 9/30/19 (>\$1,500)

DATE	VENDOR	AMOUNT	PURPOSE
07/01/19	Vocational Research Institute	2,250.00	CareerScope software maintenance renewal
07/05/19	The Cat Rental Store	6,156.00	Heavy equipment for Hurricane Irma restoration
07/08/19	Tropic Fleet Services	1,665.00	Fuel for Hurricane Irma heavy equipment
07/11/19	Sunbelt Rentals	2,207.00	Heavy equipment for Hurricane Irma restoration
07/12/19	The Cat Rental Store	6,059.00	Heavy equipment for Hurricane Irma restoration
07/12/19	Tropic Fleet Services	1,562.00	Fuel for Hurricane Irma heavy equipment
07/13/19	United Rentals	2,134.00	Utility vehicles for Hurricane Irma restoration
07/16/19	The Cat Rental Store	21,500.00	Heavy equipment for Hurricane Irma restoration
07/17/19	Taylor Hall Miller Parker PA	2,500.00	Financial and programmatic monitoring
07/18/19	Tropic Fleet Services	2,640.00	Fuel for Hurricane Irma heavy equipment
07/25/19	Tropic Fleet Services	1,621.00	Fuel for Hurricane Irma heavy equipment
07/26/19	Suntrust / Enterprise Rent-A-Car	13,222.00	Rental trucks for Hurricane Irma restoration
07/27/19	Sunbelt Rentals	12,127.00	Heavy equipment for Hurricane Irma restoration
07/30/19	Sunbelt Rentals	3,849.00	Heavy equipment for Hurricane Irma restoration
07/31/19	Wright Express	3,053.00	Fuel for Hurricane Irma rental vehicles
08/02/19	The Cat Rental Store	6,156.00	Heavy equipment for Hurricane Irma restoration
08/07/19	Sage Software	2,563.00	MIP fixed asset software maintenance renewal
08/08/19	United Rentals	2,419.00	Utility vehicles for Hurricane Irma restoration
08/09/19	The Cat Rental Store	6,059.00	Heavy equipment for Hurricane Irma restoration
08/10/19	United Rentals	2,223.00	Utility vehicles for Hurricane Irma restoration
08/15/19	The Cat Rental Store	10,600.00	Heavy equipment for Hurricane Irma restoration
08/17/19	All Brevard Storage LLC	1,788.00	Annual renewal of IT storage unit
08/17/19	Dell Marketing LP	3,410.00	Dell Mobile Precision 7740 laptop for IT staff
08/20/19	Taylor Hall Miller Parker PA	5,000.00	Board member orientation training videos
08/22/19	Economic Development Commission	6,000.00	Annual corporate membership renewal
08/23/19	The Cat Rental Store	4,243.00	Heavy equipment for Hurricane Irma restoration
08/24/19	Sunbelt Rentals	12,127.00	Heavy equipment for Hurricane Irma restoration
08/26/19	Suntrust / Enterprise Rent-A-Car	22,352.00	Rental trucks for Hurricane Irma restoration
08/27/19	Sunbelt Rentals	3,849.00	Heavy equipment for Hurricane Irma restoration
08/29/19	Sunbelt Rentals	3,320.00	Heavy equipment for Hurricane Irma restoration
08/30/19	The Cat Rental Store	6,156.00	Heavy equipment for Hurricane Irma restoration
08/30/19	Tropic Fleet Services	2,078.00	Fuel for Hurricane Irma heavy equipment
08/31/19	Wright Express	3,334.00	Fuel for Hurricane Irma rental vehicles
09/06/19	The Cat Rental Store	6,059.00	Heavy equipment for Hurricane Irma restoration
09/07/19	United Rentals	2,223.00	Utility vehicles for Hurricane Irma restoration
09/12/19	The Cat Rental Store	10,600.00	Heavy equipment for Hurricane Irma restoration
09/13/19	Abila	4,939.00	MIP accounting software maintenance renewal
09/21/19	Sunbelt Rentals	12,127.00	Heavy equipment for Hurricane Irma restoration
09/24/19	Sunbelt Rentals	1,983.00	Heavy equipment for Hurricane Irma restoration
09/24/19	Tropic Fleet Services	1,737.00	Fuel for Hurricane Irma heavy equipment
09/25/19	Sunbelt Rentals	3,084.00	Heavy equipment for Hurricane Irma restoration
09/26/19	Sunbelt Rentals	3,089.00	Heavy equipment for Hurricane Irma restoration
09/26/19	Suntrust / Enterprise Rent-A-Car	2,398.00	Rental trucks for Hurricane Irma restoration
09/26/19	Suntrust / Hyatt Regency Grand Cypress	13,084.00	Lodging for staff attending Workforce Summit
09/27/19	The Cat Rental Store	6,156.00	Heavy equipment for Hurricane Irma restoration
09/27/19	United Rentals	2,018.00	Utility vehicles for Hurricane Irma restoration
09/30/19	Wright Express	2,466.00	Fuel for Hurricane Irma rental vehicles
TOTAL		258,185.00	