

Finger Lakes Workforce Investment Board, Inc.  
FINANCE & AUDIT COMMITTEE MEETING MINUTES

Via Zoom

Wednesday, April 26, 2023 9:00 am

ATTENDANCE: Members: Bonnie Percy, Bob Doebelin, Rick House, Eileen Tiberio, Erica Wright  
Absent: Jennifer DeVault, Sarah Eighmey, Mitch Rowe  
Staff: Dréa Badger, Bobbi-Jo Bilia, Lynn Freid, Jen May

Approval of Minutes

**A motion to approve minutes from February 1, 2023 was made by Mr. House and seconded by Ms. Tiberio. All in favor, motion carried.**

Fiscal Update

WIB - Debbie Sowards is no longer employed by the WIB and a Senior Accountant position has been posted. As advised by Dept of Labor and FLWIB independent audit recent annual report, the position needs greater credentials and accounting knowledge than prior held.

PY'20/PY'21 FOTA Monitoring - PY'20 was completed on April 25<sup>th</sup>, pending approval by FOTA. PY'21 monitoring will now start.

Independent Audit PY'21 - The final audit was presented at the March Board meeting and the 990 and CHAR500 are ready to submit.

Ms. Freid added that she wanted to recognize Ms. Badger and Ms. Bilia for their monumental effort in the audits.

Financial Statements

**Admin expenses compared to Budget**

We are overbudget in a few areas based on the Annual budget. These areas are Credit Card Fees, General Liability, Office Cleaning, and Paychex Admin Services.

- Credit Card fees were a one me issue and a new GL was created. There was no annual budget for this at all
- General Liability is actually paid through other insurance lines (D&O, Worker's Comp - benefits, Disability/Paid Family Leave - benefits; Total for insurances we pay we are not over budget.
- Office Cleaning - when we moved offices the cleaning service increased due to the increase in size and space.
- Paychex Admin Services increased with new personnel and changes in the admin services that were being utilized.

**Balance Sheet**

There are 2 balance sheets. One that starts on July 1 and one that starts on July 2. The Balance sheet from July 1 has incorrectly incurred amounts that were adjusted in the PY21 Independent Audit; by looking at July 2, 2022, through March 31, 2023, it provides a better depiction of the Balance Sheet.

- Deferred Revenue was set up for SCION grant from June to July
- Accounts payable include accruals for march (WIB and Programs) that reverse.

**Contractor's Report - Expenses**

These numbers reflect through March 31, 2023, per the county contracts

Overall spending = Ontario County: 70.57%, Yates: 73.37%, Wayne County: 74.45%, GFLRPC: 22.62%, Sodus/Community Schools: 88.14%.

Note that SCION is a calendar year program and does not run on our Program Year (July through June). And Arc Wayne has spent 46.61% in program year and this total will depend on the dates for the reports.

FLACRA - Seneca started in Nov 2022 and spent 28.04%

FLX Community Schools - Seneca started late as well and spent 32.83%.

We will likely deobligate funds from both FLACRA and FLX Community Schools from their contract to carry over into programs (Adult/DW/Youth) for next PY23.

**Income Statement**

Provided Monthly Statements and a Statement that includes all of Program Year (PY) 2022. 10 Statements total.

**Statement of Cash Flow**

**WIB Expenses Summary by Program**

**Trial Balance**

New Business

## ITA/OJT Obligations Report -

PY'22 County Requirements - as of 3/31/23

|         | Required ITAs | Required OJTs | Enrolled ITAs | Enrolled OJTs |
|---------|---------------|---------------|---------------|---------------|
| Ontario | 28            | 12            | 23            | 14            |
| Seneca  |               |               |               |               |
| Wayne   | 28            | 12            | 19            | 5             |
| Yates   | 15            | 5             | 8             | 1             |

100% of Adult funds have been obligated for ITA and OJT training;

24.63% of Dislocated Worker funds have been obligated for ITA and OJT training; \$159,999 remains available;

0% of Customized Training funds have been obligated; \$10,000 remains available;

0% of Adult Work Try-Out funds have been obligated; \$15,000 remains available;

0% of DW Work Try-Out funds have been obligated; \$10,000 remains available.

**A motion to approve the transfer of \$60,000 from Dislocated Worker, \$10,000 from Customized Training, \$15,000 from Adult Work and \$10,000 from Dislocated Worker Try-Out to Adult, and to approve the transfer of up to 100% of Dislocated Worker funds to Adult was made by Ms. Tiberio and seconded by Mr. House. All in favor, motion carried.**

PY'23 WIB Budget - **A motion to approve the PY'23 budget as presented was made by Ms. Wright and seconded by Ms. Percy. All in favor, motion carried.**

## PY'23 Contractor Totals

**A motion to approve contracting with Ontario County Workforce Development to provide Adult services, \$64,371, Dislocated Worker services, \$78,673 and Youth services, \$95,933 was made by Ms. Wright and seconded by Ms. Percy. Ms. Tiberio abstained. All in favor, motion carried.**

**A motion to approve contracting with Yates County Workforce Development to provide Adult services, \$33,253, Dislocated Worker services, \$33,253, Youth services, \$80,577.91 and \$2,642 for Administrative purposes was made by Ms. Tiberio and seconded by Ms. Wright. Ms. Percy abstained. All in favor, motion carried.**

**A motion to approve contracting with Wayne County Workforce Development to provide Adult services, \$63,003, Dislocated Worker services, \$68,709 and \$3,862 for Administrative purposes was made by Ms. Tiberio and seconded by Ms. Percy. Mr. House abstained. All in favor, motion carried.**

**A motion to approve the following contractors and amounts was made by Ms. Percy and seconded by Mr. House. All in favor, motion carried.**

**Sodus Central School District, (Wayne County) Youth, \$174,999.23**

**Finger Lakes Area Counseling & Recovery Agency (Seneca County), Admin, \$6,740; Adult, \$29,903;**

**Dislocated Worker, \$30,764**

**ARC Wayne (SCION), \$75,440.38**

**Genesee/Finger Lakes Regional Planning Council, Adult, \$2,498.46, Dislocated Worker, \$2,498.46.**

The Youth RPF Evaluation Committee recommended not accepting the submission received from Wayne County, which allowed for additional funds to be allocated for Sodus Central School District. A submission was not received from a provider located in Seneca County.

Mr. Doebelin recommended language being added to resolutions that go before the Board that allow for slight variations in amounts, in the event total allocations received from the state are less than expected. The language will allow the approval process to continue and the resolutions not coming back before this committee.

Vendor History Report - **A motion to approve the quarterly Vendor History report was made by Ms. Tiberio and seconded by Ms. Wright. All in favor, motion carried.**

WIOA 11 Basic Elements Report - Ms. Freid shared the attached Basic Elements report, which shows PY'22 Basic and Individualized Services provided to customers at Career Centers and compared those numbers to numbers from PY'21. The difference between the two years can be attributed to increased efforts on the part of Career Center staff and information being correctly captured in the One Stop Operating System (OSOS). Ms. Freid added that this report was born of suggestions from this committee.

Work Plan

Removal of #1; WIB and FOTA working closely together on a regular basis;

Removal of #4; FOTA PY'20 Monitoring; complete;

Removal of #6, PY'21 Independent Audit, 990 will be submitted before May 15<sup>th</sup>;

Removal of #7, Youth RFP Process complete and contracts to be presented to Board on May 17<sup>th</sup>.

Other Business

Ms. Freid thanked Mr. Doeblin for his leadership of the committee and his support since she began her tenure as Executive Director. Mr. Doeblin is stepping down from his position as chair of the committee but will remain on the board. Ms. Wright will serve as Chair for PY'23.

**Next Scheduled Meeting - Wednesday, August 9, 2023, 9:00 a.m., via Zoom**

**A motion to adjourn was unanimously approved. All in favor, motion carried.**

**Meeting adjourned at 9:36 a.m.**

Respectfully submitted,  
Jen May