



**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
FINANCE AND EFFICIENCY
COUNCIL MEETING
THURSDAY, AUGUST 17, 2023
8:30 A.M.**

The Landing at MIA
5 Star Conference Center (Key Biscayne Room)
7415 Corporate Center Drive, Suite H
Miami, FL 33126

The public may choose to view the session online via Zoom. **Registration is required:**
https://us02web.zoom.us/meeting/register/tZwod-6gqD4iGtB1r_9f6hTTiLxAUPpsV9CH

AGENDA

1. Call to Order and Introductions
2. Approval of Finance and Efficiency Council Meeting Minutes
 - A. June 15, 2023
 - B. June 22, 2023
3. Information - Financial Report – June 2023
4. Information - Bank Reconciliation – June 2023 and July 2023
5. Information - Fiscal Monitoring Activity Report
6. Recommendation as to Approval to Accept Workforce System Funding

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"Members of the public shall be given a reasonable opportunity to be heard on a specific agenda item, but must register with the agenda clerk prior to being heard."



reminded the group that only those physically present will be able to participate in the scoring process, although Zoom participants were welcome to ask questions and provide feedback. Chairman Roth reviewed the history of the RFP process and provided instruction on what to expect in today’s session. The goal is to determine which of the respondents will be invited back for a final presentation to the FEC members.

Chairman Roth asked to have the names of those participating in the RFP scoring process read into the record. FEC members present include:

FEC MEMBERS	SFWIB STAFF
1. Datorre, Roberto	1. Bennett, Renee
2. Glean-Jones, Camela	2. Petro, Basil
3. Perez, Andy (Zoom)	3. Smith, Robert
4. Roth, Thomas, Chairman	
5. Scott, Kenneth	

Mr. Smith provided the group with an introduction to the respondents and the areas that will be discussed, which includes FEC member scores for organizational experience, proposed scope of service, associated fees, and the total aggregate scores for each.

Organization: MKA CPAs and Advisors

FEC Member	Organizational Capabilities	Proposed Scope of Service	Proposed Fees/Cost Effectiveness	Final Rating
Datorre, Roberto	23	23	25	71
Glean-Jones, Camela	50	25	22	97
Roth, Tom	45	25	25	95
Scott, Kenneth	45	25	25	95
Overall Average				89.5

Organization: S Davis and Associates, P.A.

FEC Member	Organizational Capabilities	Proposed Scope of Service	Proposed Fees/Cost Effectiveness	Final Rating
Datorre, Roberto	50	25	5	80
Glean-Jones, Camela	50	25	24	99
Roth, Tom	45	25	10	80
Scott, Kenneth	50	25	25	100



Overall Average		89.75
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Organization: WatsonRice Accountants and Advisors

FEC Member	Organizational Capabilities	Proposed Scope of Service	Proposed Fees/Cost Effectiveness	Final Rating
Datorre, Roberto	50	25	25	100
Glean-Jones, Camela	50	25	25	100
Roth, Tom	45	25	25	95
Scott, Kenneth	45	25	25	95
Overall Average				97.5

Mr. Beasley verified with Mr. Smith that no additional scores from FEC members were received. Mr. Smith confirmed the same.

Chairman Roth inquired about the timeliness of the submissions and the auditors' compensation over the past couple of years. Mr. Smith confirmed that all proposals were submitted on time, and Mr. Beasley verified that previous payments for auditing services in the previous two years were \$75,000.00 per year.

Chairman Roth inquired about the previous auditor, Anthony Brunson, P.A., as well as the regulations governing his participation in the RFP process. Mr. Smith explained that companies that have worked with SFWIB in the past are eligible to reapply; however, the account manager for the contract cannot be the same individual as before. Audrey Robinson served as the chief auditor in the past; as such, she cannot reapply for the same position. Chairman Roth continued along this line of inquiry, confirming that the WatsonRice submission is legitimate with the addition of Brunson to their team. Mr. Smith affirmed that they are in compliance with the RFP's requirements.

Finally, Chairman Roth inquired if reference checks for all applicants have begun. Mr. Smith informed us that we are currently under a Cone of Silence; consequently, there will be no contact with respondents outside of the Offers' Conference. Chairman Roth followed up by requesting clarification on how future reference reviews will be conducted. Mr. Smith and Mr. Beasley informed Chairman Roth that reference checks would be conducted at his discretion and, if carried out, would be completed by CSSF staff.

No additional questions were presented by attending FEC members.



Chairman Roth opened the floor for discussion regarding which respondents should be invited to present in person. Mr. Scott expressed his desire to invite all three respondents. Ms. Glean-Jones concurred with him, stating that an in-person presentation provides additional insight to validate the selection of an agency.

Mr. Perez inquired about the likelihood of an IT audit being added to the scope of work, especially in light of the early 2022 IT breach. Mr. Smith indicated that it could be considered for future RFPs; however, we cannot include this request and reissue the RFP at this time. Chairman Roth wanted to know if, once a final selection is made, we could add as an additional service. Mr. Beasley advised that we did not include this request in the RFP; therefore, we cannot presume that they can accommodate it. We can endeavor to negotiate the possibility of adding the service, but they are under no obligation to comply.

Mr. Perez added that he recognizes the scope of work is limited, but he wants to ensure that our auditors are focusing on some of the areas of concern previously identified by the USDOL to ensure compliance. Mr. Beasley advised that it is the responsibility of auditors to ensure that we are in accordance with established Office of Management and Budget (OMB) and state/federal guidelines. IT is not included in the OMB guidelines; however, we can issue a distinct RFP – within budget – to have an external agency evaluate IT further.

Chairman Roth inquired if Mr. Perez would like staff to draft a separate RFP for IT auditing services opposed to the one we are currently evaluating. Mr. Perez would refer that decision to the Executive Director for further evaluation; however, he would like to ensure we are doing everything possible to safeguard the data in the region. Mr. Beasley advised that further evaluation is feasible; however, we will need to examine the budget to determine if there is room to move forward with this project this fiscal year. Ms. Glean-Jones explained that the IT auditing process takes into consideration separation of duties and the current IT system structure. What Mr. Perez is referencing would be more of a network penetration test conducted by an IT firm to determine the vulnerability of our systems. This procedure is completely different from the financial auditing process.

Thursday, June 22nd, after 2pm, will be reserved for respondent presentations. Each company will have thirty minutes to present and field questions. During the session, participating Council members should pose any questions or concerns they may have for the purposes of receiving an immediate response.

- External Independent Audit Firm Review and Scoring Process Concluded –

[Ms. Brenda Lampon joined the meeting. Quorum achieved.]

2A. Approval of Finance and Efficiency Council Meeting Minutes – April 20, 2023

Motion by Ms. Glean-Jones to approve the April 20, 2023 Finance and Efficiency Council Meeting minutes.

Mr. Perez seconded the motion; **item is passed without dissent.**

No further comments or suggestions were submitted from the members. Item closed.

3. Information - Financial Report

Chairman Roth introduced the item; Ms. Bennett presented unaudited financials from July 1, 2022 through April 2023.

Budget Variances

Ms. Bennett reported that expenses were below budget across the board, a result of enrollment challenges statewide and vacant positions at our Career Centers. During the reported period, there were still vacant positions in some of our service centers, but progress has been made towards resolving the issue.

Chairman Roth asked where we are seeing those issues in the numbers we are reviewing. Ms. Bennett advised that the enrollments are affecting Adult programs, which is affecting our standard rate versus the standard deviation.

Budget variances include:

- Headquarters – 67.7%
- Adult Services – 52%
- Youth Services - 60.2%
- Facilities - 61%
- Other Programs & Projects – 41%

Roth inquired about the standard rate. Ms. Bennett informed us that the standard rate is 84 percent. Chairman Roth informed the members that we are 84 percent through the term as of April, but that does not mean that we have spent 84 percent of the budget. Ms. Bennett continued with an overview of the various funding sources and their impacts on expenditures.

No further comments or suggestions were submitted from the members. Item closed.

4. Information - Bank Reconciliation

Vice-Chairman Roth introduced the item; Ms. Bennett continued the presentation to discuss the bank reconciliation for the months of April and May 2023.

No further comments or suggestions were submitted from the members. Item closed.

5. Information – Activity Report: Internal Monitoring Results

Vice-Chairman Roth introduced the item; Ms. Bennett further presented the OCI Fiscal Monitoring Activity Report for the period of April 1, 2023 – May 31, 2023.

Ms. Bennett reviewed the results of the three organizations were included in the OIC Fiscal Monitoring Report: Big Brothers Big Sisters of Miami, Inc. (BBBS), The Miami-Dade Chamber of Commerce, Inc. (MDCC), and Youth Co-Op, Inc. (multiple locations).

Disallowances and findings are available for review in the June 15, 2023 SFWIB Finance and Efficiency Council meeting agenda.

Chairman Roth inquired as to the next actions regarding any findings and/or disallowances. As a follow-up, Ms. Glean-Jones inquired about the continuation of funding for organizations with repeated findings. Ms. Bennett explained that a number of actions would be taken, including but not limited to staff submitting recommendations for improvement to the organization and requiring the company to submit a Plan of Corrective Action for the Executive Director's review and approval.

Repeated violations will be discussed with the Executive Director in order to determine the future funding status of the organization.

No further comments or suggestions were submitted from the members. Item closed.

7. Approval – Acceptance of Additional Workforce System Funding

Chairman Roth introduced the item; Ms. Bennett further presented additional funds for veterans programs in the amount of \$13,429.00.

Motion by Mr. Datorre to approve the acceptance of additional funding.

Mr. Scott seconded the motion; **item is passed without dissent.**

No further comments or suggestions were submitted from the members. Item closed.

8. Approval – Fiscal Year 2023-2024 Budget

Chairman Roth introduced the item; Mr. Beasley further presented the FY 2023-24 budget.

Florida's budget was reduced by approximately 11 million dollars due to the state of the economy and the low unemployment rate. When the state loses money, it is reasonable to assume that local governments will do the same. Currently, the unemployment rate in South Florida ranges from 2.1 to 1.8 percent; however, our funding is predicated on areas with sustained unemployment.

The Department of Economic Opportunity released the 2023-2024 state allocations for the major programs of WIOA, Wagner-Peyser and TANF programs. The region received a decrease of \$276,470 in new funding. Mr. Beasley walked the group through the key performance indicators, the 2023-24 in-state allocations, SFWIB 2023-24 new state funding and the 2023-24 program budget, and cost distributions. In addition, he discussed the projected changes that may occur in FY2023-24 because of reduced funding.

Mr. Scott remarked on the vast disparity between the sums of money invested in 2020 versus 2021. Mr. Beasley clarified that the amount of money invested decreased as a result of the pandemic-caused unemployment. In 2022-23, there would have to have been an increase; however, there were not enough referrals to reach the goal. It will be the responsibility of our one-stop-operator, to monitor performance indicators moving forward.

Chairman Roth requested that the Council be updated throughout the fiscal year to ensure that we are on track to achieve the established objectives. In addition, the Chairman inquired whether we currently monitor the number of placements proportional to our budget. Mr. Beasley shared that we track in within our region; however, the State does not mandate it.

Motion by Ms. Glean-Jones to recommend approval of the FY 2023-24 budget.

Mr. Scott seconded the motion; **item is passed without dissent.**

No further comments or suggestions were submitted from the members. Item closed.

There being no further business to come before the Council, meeting adjourned.

Sampson, Charlton Thompkins, Ron	Davis, Tanya George, Celeste Lewis, Annette Munnings, Faye	
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Chairman Roth reminded Council members of the purpose of the meeting and what to expect during the session. Mr. Smith established the presentation sequence. Respondents have 15 minutes to make their presentation, followed by a question-and-answer session with the council. The non-presenting respondents were led to a separate area until it was their time to present.

1. Respondent - MKA CPAs and Advisors

Mr. Moss, of MKA, presented to FEC members. The presentation is available for viewing as an attachment to the meeting minutes.

Chairman Roth opened the floor to questions from the members.

Questions:

- Q. Mr. Datorre inquired about the organization's primary location being in Orlando, FL who will be traveling to the South Florida region to oversee the project.
- A. Mr. Moss indicated that he does have an individual slated to oversee and manage the project. He further advised that that travel time and expenses have been factored into their proposal response, as such, there will be no additional cost to consider.
- Q. Mr. Scott inquired as to whether the organization has auditing experience with Federal programs. Mr. Bridges continued by explaining that the state allocates the federal funds the SFWIB receives. In addition, he informed Mr. Moss that South Florida has a unique structure due to our quasi-county status, as Miami-Dade County governs the Board.
- A. Mr. Moss confirmed that his firm has audited roughly 40 organizations that have received Federal or State grant funding. Moreover, Palm Beach County Workforce Board is organized similarly to that of Miami-Dade County.
- Q. Ms. Glean-Jones asked about the hourly rate and how it would be applied.
- A. Mr. Moss explained that an hourly fee is typically employed only when an organization's scope of work exceeds what was initially presented. As a first-year auditing firm with SFWIB, he recognizes that start-up activities may require additional time and has accounted for this. The



implementation of an hourly rate would never come as a surprise, as the firm will have a discussion with the CSSF team beforehand.

- Q.** Mr. Bridges wanted to know how the hours presented in the proposal were determined.
- A.** Mr. Moss explained that the standard non-profit audit is approximately 100-120 hours. After reviewing the number of grants awarded to the SFWIB, it was noted that there were four (4) major grants. His firm slated 30 hours per grant for that effort, which brought the total hours to 240. The total quoted was 315, which includes a bit of cushion for extended grant time, additional start-up time, and travel.
- Q.** Chairman Roth asks if the project requires more hours than projected, would we be subject to additional costs.
- A.** Mr. Moss replied "no" directly. Staff members may not closely monitor their time, adding more hours than expected, especially in the first year of an audit. This however, is something that is closely monitored and managed internally. The client will experience no repercussions.
- Q.** Mr. Datorre asked how many years have MKA worked with Pasco and Palm Beach County CareerSource locations.
- A.** Mr. Moss responded that his company has been working with Pasco County since last year, while the Palm Beach County partnership began this year. He added that the firm's work with Pasco County has acquainted it with the grants similar to those administered to the SFWIB; however, over the years, the MKA has worked with numerous grant-compliant organizations. The auditor is responsible for conducting a comprehensive evaluation of the grant to identify specific compliance requirements for each.
- Q.** Chairman Roth inquired about MKA's largest non-profit client and the approximate cost of the firm's services.
- A.** Mr. Moss reported that they serve several nonprofit organizations with over \$100 million in assets and one with over \$200 million in assets, all of which are Early Learning Coalitions. Generally, audits take between 180 and 200 hours (nonprofit and 2 grants); however, geographical differences have a significant impact on the final/projected cost of service. Taking into account each region's cost of living and compensation rates, Miami-Dade County is substantially more expensive than several counties to the north of Palm Beach, which is why costs are a bit higher.
- Q.** Mr. Bridges followed up the previous discussion by asking if the grants his firm audits are multi-year. He went on to explain the grants that are typically awarded to CareerSource South Florida (CSSF) and the different ways they may be handled year over year.



A. Mr. Moss confirmed that they are typically five (5) year period, but annual, similar to the grants issued to CSSF.

Q. Chairman Roth questioned Mr. Moss on the annual cost for the three-year contract, including any additional fees that may be applied.

A. If the three-year contract is awarded, Mr. Moss indicated the following rates would apply:

- Net Fee First Year - \$45,000
- Second Year - \$46,000
- Third Year - \$47,000

Rates are all inclusive – no additional fees.

No further questions were presented from the members. Mr. Moss exited the meeting room, and the FEC Council proceeded to evaluate the presentation.

The members engaged in a brief discussion regarding the perceived advantages and drawbacks of the presentation as well as scoring methodology.

Chairman Roth questioned whether the ultimate selection would be based solely on the scores or on the scores and a vote. Mr. Smith stated that the scores and a vote would determine the decision. Mr. Beasley interjected that the previous score is added to the current score to determine the final tally. Mr. Smith corroborated this and explained that the FEC members were notified accordingly prior to the session.

Mr. Bridges requested confirmation that despite having the highest score, an agency may not be selected based on the votes received. Mr. Smith concurred.

Mr. Bridges stated he had not received any clarification from Mr. Moss regarding the grants the firm has experience evaluating. As the Board Chair of the ELC Miami Dade location, Mr. Beasley shared that he is aware that they receive a single funding source. There is typically no carry forward because there is frequently a waiting list. Mr. Beasley also provided some context on the Pasco and Palm Beach locations.

2. Respondent – S. Davis and Associates, P.A.

Ms. Tanya Davis, of S Davis and Associates, P.A., presented to FEC members. The presentation is available for viewing as an attachment to the meeting minutes.

Chairman Roth opened the floor to questions from the members.

Q. Mr. Datorre inquired about flat rating structure listed in the proposal. In addition, Mr. Bridges asked about the methodology employed to come up with the rate.

A. Ms. Davis indicated there might have been an inaccurate understanding of the request. Internally, the firm discussed whether the request was for a budget that would exhibit costs throughout the duration of the project or if a flat fee was needed. After discussion, the members of the firm were still uncertain and consequently made the business decision to present a fixed rate.

Furthermore, Ms. Davis advised that prior financial statements from the SFWIB and other workforce boards in Florida were evaluated by the firm to determine the rate. To finalize the rate, they considered potential areas of risk to estimate the probable number of hours required for this project. Since an extension was granted, the firm was able to conduct additional research, allowing them to confidently state that they are amenable to a reduction in the initial fee quoted. Mr. Davis added that they are willing to reduce the quoted price by 10 to 15%, bringing the total cost to approximately \$70,000.00.

Q. Chairman Roth inquired about the number of hours projected for this project.

A. Ms. Davis advised that they have estimated 300-400 hours for the project.

Q. Chairman Roth continued this line of questioning by asking how the rate would shift if the project required more or less than projected.

A. Ms. Davis advised that the quoted costs are not to be exceeded. The only reason for additional costs is if the project's scope is expanded due to unanticipated extenuating circumstances. Mr. Davis also provided examples of what may constitute "extenuating circumstances" and advised that the firm would then discuss any additional costs with the Executive Director and/or Board prior to moving forward.

Q. Mr. Scott sought confirmation from Ms. Davis that the firm would be working on a fixed fee versus an hourly rate.

- A.** Ms. Davis confirmed that the rate is fixed. Mr. Davis explained that if the project's scope changes and additional services beyond those quoted were required, the firm would estimate the cost by multiplying the estimated number of hours by a proposed hourly rate. The company is amenable to negotiation in order to provide existing and potential clients with the finest service within their budgetary constraints. Ms. Davis reminded the Council that, if necessary, the company is more than willing to reduce the initial quoted price.
- Q.** Mr. Bridges inquired about the firms' past monitoring/auditing experience.
- A.** Ms. Davis explained the team has both monitored and audited workforce boards. She also reported that the team participated in the Broward County audit, alongside another department. S. Davis and Associates directly completed the single audit portion of the project as well as the monitoring. Moreover, Ms. Davis clarified that the firm has conducted monitoring throughout the state, included West Palm Beach.
- Q.** Mr. Bridges asked the firm to share their scope of experience with A133 audits.
- A.** Ms. Davis stated that the company has more than 15 years of experience in this field and conducts A133/Uniform Guidance audits for Broward County, the Broward County School Board, the South Florida Regional Planning Council, and a number of municipalities.
- Q.** Ms. Glean-Jones inquired if everyone on the team is local to the South Florida area.
- A.** Ms. Davis confirmed that all members of the team are local.
- Q.** Mr. Roth inquired as to the firm's largest government or nonprofit contractor that may fall within the \$70,000-\$80,000 price range.
- A.** Ms. Davis advised that the Broward County School Board is the largest in government. Minor League baseball is the largest customer outside of government.

No further questions were presented from the members. The S. Davis and Associates team exited the meeting room, and the FEC Council proceeded to evaluate the presentation.

The members engaged in a brief discussion of the perceived pros and cons of the firm under consideration. Concerns exist regarding the firm's auditing experience with nonprofit and government agencies; however, their background in other industries demonstrates that they are fully capable of performing the work. Their location is also an important factor for the group. Chairman Roth expressed concern that no workforce boards or state entities were cited as references.

3. Respondent – BCA Watson Rice Accountants and Advisors

Ms. Carshena Allison, of BCA Watson Rice, presented to FEC members. The presentation is available for viewing as an attachment to the meeting minutes.

Chairman Roth opened the floor to questions from the members.

Q. Mr. Datorre inquired about the number of number of hours estimated for the project.

A. Mr. Thompkins advised that 780 hours have been budgeted for this project, which includes an IT component.

Q. Chairman Roth asked if it were possible for them to parse out how much time was assigned to IT.

A. Mr. Sampson indicated that the hours required align with industry standards, which account for 10 to 15 percent of the total project hours (roughly 70 to 100 hours). He advised that the IT audit is risk-based, which entails conducting a high-level risk assessment of the IT infrastructure and environment and basing your hours on the results.

Q. Ms. Glean-Jones asked if there an outside organization that partners with BCA to conduct the IT audit.

A. Mr. Sampson reported that BCA Watson is able to directly conduct the IT audit. In addition, he mentioned that his colleague is an ethical programmer and that every member of the IT team is a Certified Information System Auditor.

Q. Mr. Bridges asked for clarification that the team conducted IT auditing on CareerSource South Florida.

A. Mr. Sampson advised that the firm has conducted something similar at CSSF approximately six (6) years ago.

Q. Mr. Scott asked if they have conducted audits of other workforce boards throughout the state.

A. The firm has not worked with any other workforce boards in Florida.

Q. Chairman Roth asked who would be the lead of the project.

A. Ms. Carshena Allison, of BCA Watson Rice, will act as lead on the project.

Q. Chairman Roth asked who is on the team that works with Mr. Brunson.

A. Ms. Allison advised that Ms. Karen Greaves is on the Brunson team. She will help the team become more familiar with the CSSF infrastructure, which will save time.

Q. Chairman Roth asked if WatsonRice would be open to negotiation of fees, if selected.

A. Ms. Allison confirmed accordingly.

No further questions were presented from the members. The WatsonRice team exited the meeting room, and the FEC team proceeded to evaluate the presentation.

Mr. Bridges believes this company meets all requirements and has the necessary experience to complete the project. Ms. Glean-Jones stated that their partnership with a previous organization that collaborated with CSSF is a significant advantage.

Concerns were raised regarding the IT audit and their ability to accurately evaluate the infrastructure. Mr. Beasley reported that WatsonRice directly conducted the IT evaluation for CSSF a few years ago. This was a routine evaluation of the system before the hacking occurred.

Mr. Beasley reminded the team that during the Finance Committee Meeting, Mr. Perez expressed interest in an IT review; however, we had not budgeted for it this fiscal year. The WatsonRice team has this capability, and the cost of the audit already accounts for it.

RESPONDENT SCORES

Organization: MKA CPAs and Advisors

FEC Member	Scores from 6/15	Final Rating
Bridges, Jeff		93
Datorre, Roberto	71	74
Glean-Jones, Camela	97	96
Roth, Tom	95	95
Scott, Kenneth	95	100
Combined Avg. Score		91.2



Organization: S Davis and Associates, P.A.

FEC Member	Scores from 6/15	Final Rating
Bridges, Jeff		92
Datorre, Roberto	80	70
Glean-Jones, Camela	99	100
Roth, Tom	80	90
Scott, Kenneth	100	100
Combined Avg. Score		90.3

Organization: WatsonRice Accountants and Advisors

FEC Member	Scores from 6/15	Final Rating
Bridges, Jeff		96
Datorre, Roberto	100	100
Glean-Jones, Camela	100	100
Roth, Tom	95	95
Scott, Kenneth	95	100
Combined Avg. Score		97.4

Chairman Roth read back the scores, advised that WatsonRice appears to have scored the highest of all respondents and asked for a motion recommending the winning respondent to the Executive Committee; the Board will subsequently ratify the item during the August 17th meeting.

Motion by Chairman Roth recommends to the Executive Committee the approval to authorize SFWIB Staff to negotiate a contract for external independent auditing services with BCA Watson Rice LLP.

Ms. Glean-Jones seconded the motion; **item is passed without dissent.**

There was further discussion around how to final decision was determined. Chairman Roth extended his appreciation to the Council for their participation in this process.

There being no further business to come before the Council, meeting adjourned.



SFWIB FINANCE EFFICIENCY COUNCIL

DATE: 8/17/2023

AGENDA ITEM NUMBER: 3

AGENDA ITEM SUBJECT: FINANCIAL REPORT

AGENDA ITEM TYPE: **INFORMATIONAL**

RECOMMENDATION: N/A

STRATEGIC GOAL: **HIGH ROI THROUGH CONTINUOUS IMPROVEMENT**

STRATEGIC PROJECT: **Strengthen workforce system accountability**

BACKGROUND:

The Finance and Efficiency Council's primary goal is to work to ensure that the Board is in good financial health, its assets are protected, and its resources are used appropriately and accounted for sufficiently. Accordingly, the attached un-audited financial report for the month of June 2023 is being presented for review by the Board members.

FUNDING: N/A

PERFORMANCE: N/A

ATTACHMENT

FINANCIAL REPORT

FOR THE PERIOD OF:

JULY 1, 2022 THRU JUNE 30, 2023
(UNAUDITED)

**Accompanying Notes to the Financial Report (unaudited)
For the Period of July 1, 2022 through June 30, 2023**

The accompanied financials represent the soft closing for the period ended June 30, 2023. Overall expenses are where we anticipated based on the trending throughout the year.

Budget Variance Explanations

- Headquarters expenses are running at 83.2%
- Adult Services are at 65.3%
- Youth Services are at 71.2%
- Facilities is at 70.6%
- Other Programs & Projects are at 43.8% (a bit skewed due to the summer programs beginning in June)

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
 REVENUE AND EXPENDITURES COMPARED TO BUDGET
AGENCY SUMMARY
 FISCAL YEAR 2022/2023
 YTD Operations (07/01/22-06/30/23)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/22 THRU 06/30/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
Std Rate= 100.00%							
Revenues:							
WIOA	\$ 19,306,307	\$ -	\$ -	\$ 19,306,307	\$ 3,180,243	\$ 16,126,063	16.5%
TANF	\$ 6,998,494	\$ -	\$ 464,084	\$ 7,462,578	\$ 7,150,051	\$ 312,527	95.8%
DEO	\$ 1,987,360	\$ -	\$ 447,363	\$ 2,434,723	\$ 1,312,625	\$ 1,122,098	53.9%
Second Year Allocation from FY 21-22	\$ 16,490,225	\$ -	\$ (532,874)	\$ 15,957,351	\$ 15,922,015	\$ 35,336	99.8%
Other	\$ 2,305,047	\$ -	\$ 894,986	\$ 3,200,033	\$ 810,122	\$ 2,389,911	25.3%
Total Revenue	\$ 47,087,432	\$ -	\$ 1,273,559	\$ 48,360,991	\$ 28,375,057	\$ 19,985,935	58.7%
Expenditures:							
Headquarter Costs	\$ 8,889,701	\$ -	\$ 341,631	\$ 9,231,333	\$ 7,681,000	\$ 1,550,333	83.2%
Adult Services	\$ 13,747,991	\$ -	\$ (1,307,969)	\$ 12,440,022	\$ 8,124,833	\$ 4,315,190	65.3%
Youth Services	\$ 6,445,283	\$ (2,742,147)	\$ 61,471	\$ 3,764,607	\$ 2,681,805	\$ 1,082,802	71.2%
<i>Set Aside</i>	\$ 1,082,000	\$ (139,100)	\$ (1,711,471)	\$ (768,571)	\$ -	\$ (768,571)	
Facilities Costs	\$ 5,769,915	\$ -	\$ 805,193	\$ 6,575,107	\$ 4,639,191	\$ 1,935,916	70.6%
Training & Support Services	\$ 11,152,541	\$ 5,329,177	\$ (1,216,852)	\$ 15,264,867	\$ 4,437,104	\$ 10,827,763	39.8%
<i>Allocated Funds</i>	\$ 6,582,541	\$ 6,507,898	\$ 393,333	\$ 13,483,772	\$ 4,437,104	\$ 9,046,668	67.4%
<i>Set Asides</i>	\$ 4,570,000	\$ (1,178,721)	\$ (1,610,185)	\$ 1,781,094	\$ -	\$ 1,781,094	
Other Programs & Projects	\$ -	\$ (2,447,930)	\$ 4,301,556	\$ 1,853,626	\$ 811,124	\$ 1,042,501	43.8%
<i>Big Brothers Big Sisters</i>	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 249,166	\$ 834	99.7%
<i>Youth Co-Op Summer (City of Opa-Locka)</i>	\$ -	\$ (3,683)	\$ 50,000	\$ 46,317	\$ 6,803	\$ 39,514	14.7%
<i>MDC WORKS</i>	\$ -	\$ -	\$ 750,000	\$ 750,000	\$ -	\$ 750,000	0.0%
<i>YWCA, FMU, St. Thomas</i>	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 16,000	\$ 59,000	21.3%
<i>Adult Mankind Summer Youth Employment (City of Miami Gardens)</i>	\$ -	\$ (234,288)	\$ 300,000	\$ 65,712	\$ 58,388	\$ 7,324	88.9%
<i>MiDCPS Summer Youth Internship - 2022</i>	\$ -	\$ (1,230,000)	\$ 1,500,000	\$ 270,000	\$ 218,442	\$ 51,558	80.9%
<i>Miami-Dade Charter Schools Summer Youth Employment Pogram</i>	\$ -	\$ (979,959)	\$ 1,160,991	\$ 181,032	\$ 46,761	\$ 134,271	25.8%
<i>TechHire Overtown</i>	\$ -	\$ -	\$ 215,565	\$ 215,565	\$ 215,565	\$ -	100.0%
Total Expenditures	\$ 47,087,432	\$ 0	\$ 1,273,559	\$ 48,360,991	\$ 28,375,057	\$ 19,985,935	58.7%
Balance of Funds Available	\$ -	\$ (0)	\$ -	\$ -	\$ -	\$ (0)	

*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET

WIOA ADULT
FISCAL YEAR 2022/2023
YTD Operations (07/01/22-06/30/23)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/22 THRU 06/30/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 100.00%		
Revenues:							
WIOA	\$ 6,842,544			\$ 6,842,544	\$ 2,071,882	\$ 4,770,662	30.3%
TANF				\$ -		\$ -	
DEO				\$ -		\$ -	
Second Year Allocation from FY 21-22	\$ 5,305,118		\$ (763,665)	\$ 4,541,453	\$ 4,541,453	\$ -	100.0%
Other				\$ -			
Total Revenue	\$ 12,147,662	\$ -	\$ (763,665)	\$ 11,383,997	\$ 6,613,335	\$ 4,770,662	58.1%
Expenditures:							
Headquarter Costs	\$ 2,186,579		\$ (276,464)	\$ 1,910,115	\$ 1,766,718	\$ 143,397	92.5%
Adult Services	\$ 3,565,775	\$ -	\$ (344,589)	\$ 3,221,186	\$ 2,462,938	\$ 758,248	76.5%
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Aside</i>				\$ -		\$ -	
Facilities Costs	\$ 1,336,243		\$ (168,950)	\$ 1,167,293	\$ 1,099,101	\$ 68,192	94.2%
Training & Support Services	\$ 5,059,065	\$ -	\$ (314,841)	\$ 4,744,224	\$ 1,195,077	\$ 3,549,147	25.2%
<i>Allocated Funds</i>	\$ 3,250,929	\$ 861,198		\$ 4,112,127	\$ 1,195,077	\$ 2,917,050	29.1%
<i>Set Asides</i>	\$ 1,808,136	\$ (861,198)	\$ (314,841)	\$ 632,097		\$ 632,097	0.0%
Other Programs & Projects	\$ -	\$ -	\$ 341,179	\$ 341,179	\$ 89,500	\$ 251,679	26.2%
<i>Big Brothers Big Sisters</i>				\$ -		\$ -	
<i>Youth Co-Op Summer (City of Opa-Locka)</i>				\$ -		\$ -	
<i>MDC WORKS</i>			\$ 230,675	\$ 230,675		\$ 230,675	0.0%
<i>YWCA, FMU, St. Thomas</i>			\$ 24,278	\$ 24,278	\$ 3,274	\$ 21,004	13.5%
<i>Adult Mankind Summer Youth Employment (City of Miami Gardens)</i>				\$ -		\$ -	
<i>MDCPS Summer Youth Internship - 2022</i>				\$ -		\$ -	
<i>Miami-Dade Charter Schools Summer Youth Employment Program</i>				\$ -		\$ -	
<i>TechHire Overtown</i>			\$ 86,226	\$ 86,226	\$ 86,226	\$ -	100.0%
Total Expenditures	\$ 12,147,662	\$ -	\$ (763,665)	\$ 11,383,997	\$ 6,613,335	\$ 4,770,662	58.1%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)	

*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET
WIOA DISLOCATED WORKER
FISCAL YEAR 2022/2023
YTD Operations (07/01/22-06/30/23)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/22 THRU 06/30/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 100.00%		
Revenues:							
WIOA	\$ 4,397,858			\$ 4,397,858	\$ 170,532	\$ 4,227,326	3.9%
TANF				\$ -		\$ -	
DEO				\$ -		\$ -	
Second Year Allocation from FY 21-22	\$ 4,122,334			\$ 4,122,334	\$ 4,122,334	\$ -	100.0%
Other				\$ -		\$ -	
Total Revenue	\$ 8,520,192	\$ -	\$ -	\$ 8,520,192	\$ 4,292,866	\$ 4,227,326	50.4%
Expenditures:							
Headquarter Costs	\$ 1,533,635			\$ 1,533,635	\$ 1,087,572	\$ 446,063	70.9%
Adult Services	\$ 2,491,259	\$ -	\$ (178,844)	\$ 2,312,415	\$ 1,730,708	\$ 581,708	74.8%
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Aside</i>				\$ -		\$ -	
Facilities Costs	\$ 937,221		\$ 450,000	\$ 1,387,221	\$ 990,634	\$ 396,587	71.4%
Training & Support Services	\$ 3,558,077	\$ -	\$ (510,358)	\$ 3,047,719	\$ 420,102	\$ 2,627,616	13.8%
<i>Allocated Funds</i>	\$ 2,289,294	\$ 145,532		\$ 2,434,826	\$ 420,102	\$ 2,014,724	17.3%
<i>Set Asides</i>	\$ 1,268,783	\$ (145,532)	\$ (510,358)	\$ 612,892		\$ 612,892	0.0%
Other Programs & Projects	\$ -	\$ -	\$ 239,202	\$ 239,202	\$ 63,850	\$ 175,352	26.7%
<i>Big Brothers Big Sisters</i>				\$ -		\$ -	
<i>Youth Co-Op Summer (City of Opa-Locka)</i>				\$ -		\$ -	
<i>MDC WORKS</i>			\$ 161,813	\$ 161,813		\$ 161,813	0.0%
<i>YWCA, FMU, St. Thomas</i>			\$ 17,031	\$ 17,031	\$ 3,492	\$ 13,539	20.5%
<i>Adult Mankind Summer Youth Employment (City of Miami Gardens)</i>				\$ -		\$ -	
<i>MDCPS Summer Youth Internship - 2022</i>				\$ -		\$ -	
<i>Miami-Dade Charter Schools Summer Youth Employment Pogram</i>				\$ -		\$ -	
<i>TechHire Overtown</i>			\$ 60,358	\$ 60,358	\$ 60,358	\$ -	100.0%
Total Expenditures	\$ 8,520,192	\$ -	\$ -	\$ 8,520,192	\$ 4,292,866	\$ 4,227,326	50.4%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET
WIOA RAPID RESPONSE
FISCAL YEAR 2022/2023
YTD Operations (07/01/22-06/30/23)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/22 THRU 06/30/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 100.00%		
Revenues:							
WIOA	\$ 1,361,746			\$ 1,361,746	\$ 208,603	\$ 1,153,143	15.3%
TANF				\$ -		\$ -	
DEO				\$ -		\$ -	
Second Year Allocation from FY 21-22	\$ 601,753			\$ 601,753	\$ 601,753	\$ -	100.0%
Other				\$ -		\$ -	
Total Revenue	\$ 1,963,499	\$ -	\$ -	\$ 1,963,499	\$ 810,356	\$ 1,153,143	41.3%
Expenditures:							
Headquarter Costs	\$ 353,430			\$ 353,430	\$ 262,237	\$ 91,193	74.2%
Adult Services	\$ 558,685	\$ -	\$ (41,196)	\$ 517,489	\$ 380,601	\$ 136,888	73.5%
Youth Services Set Aside	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Facilities Costs	\$ 215,985			\$ 215,985	\$ 145,518	\$ 70,467	67.4%
Training & Support Services	\$ 835,400	\$ -	\$ (12,934)	\$ 822,466	\$ 8,103	\$ 814,363	1.0%
Allocated Funds	\$ 542,318	\$ 33,529		\$ 575,847	\$ 8,103	\$ 567,744	1.4%
Set Asides	\$ 293,082	\$ (33,529)	\$ (12,934)	\$ 246,619		\$ 246,619	0.0%
Other Programs & Projects	\$ -	\$ -	\$ 54,130	\$ 54,130	\$ 13,898	\$ 40,232	25.7%
Big Brothers Big Sisters				\$ -		\$ -	
Youth Co-Op Summer (City of Opa-Locka)				\$ -		\$ -	
MDC WORKS				\$ 37,273		\$ 37,273	
YWCA, FMU, St. Thomas				\$ 3,923		\$ 3,923	
Adult Mankind Summer Youth Employment (City of Miami Gardens)				\$ -	\$ 964	\$ 2,959	24.6%
MDCPS Summer Youth Internship - 2022				\$ -		\$ -	
Miami-Dade Charter Schools Summer Youth Employment Pogram				\$ -		\$ -	
TechHire Overtown				\$ 12,934	\$ 12,934	\$ -	100.0%
Total Expenditures	\$ 1,963,499	\$ -	\$ -	\$ 1,963,499	\$ 810,356	\$ 1,153,143	41.3%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
*see accompanying notes							

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET
WIOA YOUTH
FISCAL YEAR 2022/2023
YTD Operations (07/01/22-06/30/23)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/22 THRU 06/30/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 100.00%		
Revenues:							
WIOA	\$ 6,199,325			\$ 6,199,325	\$ 517,819	\$ 5,681,505	8.4%
TANF				\$ -		\$ -	
DEO				\$ -		\$ -	
Second Year Allocation from FY 21-22	\$ 4,402,483			\$ 4,402,483	\$ 4,402,483	\$ -	100.0%
Other				\$ -		\$ -	
Total Revenue	\$ 10,601,808	\$ -	\$ -	\$ 10,601,808	\$ 4,920,302	\$ 5,681,505	46.4%
Expenditures:							
Headquarter Costs	\$ 1,908,325			\$ 1,908,325	\$ 1,039,656	\$ 868,669	54.5%
Adult Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Youth Services	\$ 6,445,283	\$ (2,742,147)	\$ 61,471	\$ 3,764,607	\$ 2,681,805	\$ 1,082,802	71.2%
<i>Set Aside</i>	\$ 1,082,000	\$ (139,100)	\$ (61,471)	\$ 881,430		\$ 881,430	0.0%
Facilities Costs	\$ 1,166,199			\$ 1,166,199	\$ 388,573	\$ 777,626	33.3%
Training & Support Services	\$ -	\$ 2,881,247	\$ -	\$ 2,881,247	\$ 810,269	\$ 2,070,978	28.1%
<i>Allocated Funds</i>		\$ 2,881,247		\$ 2,881,247	\$ 810,269	\$ 2,070,978	28.1%
<i>Set Asides</i>				\$ -		\$ -	
Other Programs & Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Big Brothers Big Sisters</i>				\$ -		\$ -	
<i>Youth Co-Op Summer (City of Opa-Locka)</i>				\$ -		\$ -	
<i>MDC WORKS</i>				\$ -		\$ -	
<i>YWCA, FMU, St. Thomas</i>				\$ -		\$ -	
<i>Adult Mankind Summer Youth Employment (City of Miami Gardens)</i>				\$ -		\$ -	
<i>MDCPS Summer Youth Internship - 2022</i>				\$ -		\$ -	
<i>Miami-Dade Charter Schools Summer Youth Employment Pogram</i>				\$ -		\$ -	
<i>TechHire Overtown</i>				\$ -		\$ -	
Total Expenditures	\$ 10,601,808	\$ -	\$ -	\$ 10,601,808	\$ 4,920,302	\$ 5,681,505	46.4%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET

IANE
FISCAL YEAR 2022/2023
YTD Operations (07/01/22-06/30/23)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/22 THRU 06/30/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 100.00%		
Revenues:							
WIOA				\$ -			
TANF	\$ 6,998,494			\$ 464,084	\$ 7,150,051	\$ 312,527	95.8%
DEO				\$ -		\$ -	
Second Year Allocation from FY 21-22	\$ 1,335,916			\$ 1,335,916	\$ 1,335,916	\$ -	100.0%
Other				\$ -		\$ -	
Total Revenue	\$ 8,334,410	\$ -	\$ 464,084	\$ 8,798,494	\$ 8,485,967	\$ 312,527	96.4%
Expenditures:							
Headquarter Costs	\$ 1,500,194			\$ 287,732	\$ 1,787,926	\$ (603,486)	133.8%
Adult Services	\$ 4,217,431	\$ -	\$ (284,350)	\$ 3,933,081	\$ 2,897,484	\$ 1,035,597	73.7%
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Aside</i>			\$ (1,650,000)	\$ (1,650,000)		\$ (1,650,000)	
Facilities Costs	\$ 916,785			\$ 176,352	\$ 1,093,137	\$ (89,365)	108.2%
Training & Support Services	\$ 1,700,000	\$ 1,738,717	\$ (772,052)	\$ 2,666,665	\$ 1,420,772	\$ 1,245,893	53.3%
<i>Allocated Funds</i>	\$ 500,000	\$ 1,877,179		\$ 2,377,179	\$ 1,420,772	\$ 956,407	59.8%
<i>Set Asides</i>	\$ 1,200,000	\$ (138,462)	\$ (772,052)	\$ 289,486		\$ 289,486	0.0%
Other Programs & Projects	\$ -	\$ (1,738,717)	\$ 2,706,402	\$ 967,685	\$ 593,798	\$ 373,887	61.4%
<i>Big Brothers Big Sisters</i>			\$ 250,000	\$ 250,000	\$ 249,166	\$ 834	99.7%
<i>Youth Co-Op Summer (City of Opa-Locka)</i>		\$ (3,683)	\$ 50,000	\$ 46,317	\$ 6,803	\$ 39,514	14.7%
<i>MDC WORKS</i>			\$ 257,272	\$ 257,272	\$ 257,272	\$ 257,272	0.0%
<i>YWCA, FMU, St. Thomas</i>			\$ 27,078	\$ 27,078	\$ 6,026	\$ 21,052	22.3%
<i>Adult Mankind Summer Youth Employment (City of Miami Gardens)</i>		\$ (117,144)	\$ 150,000	\$ 32,856	\$ 29,199	\$ 3,657	88.9%
<i>MDCPS Summer Youth Internship - 2022</i>		\$ (1,230,000)	\$ 1,500,000	\$ 270,000	\$ 218,442	\$ 51,558	80.9%
<i>Miami-Dade Charter Schools Summer Youth Employment Program</i>		\$ (387,890)	\$ 416,005	\$ 28,115	\$ 28,115	\$ (0)	100.0%
<i>TechHire Overtown</i>			\$ 56,047	\$ 56,047	\$ 56,047	\$ -	100.0%
Total Expenditures	\$ 8,334,410	\$ -	\$ 464,084	\$ 8,798,494	\$ 8,485,967	\$ 312,527	96.4%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET
Layoff Aversion
FISCAL YEAR 2022/2023
YTD Operations (07/01/22-06/30/23)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/22 THRU 06/30/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 100.00%		
Revenues:							
WIOA	\$ 504,834			\$ 504,834	\$ 211,407	\$ 293,426	41.9%
TANF				\$ -			
DEO				\$ -			
Second Year Allocation from FY 21-22				\$ -			
Other				\$ -			
Total Revenue	\$ 504,834	\$ -	\$ -	\$ 504,834	\$ 211,407	\$ 293,426	41.9%
Expenditures:							
Headquarter Costs	\$ 504,834			\$ 504,834	\$ 211,407	\$ 293,426	41.9%
Adult Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Set Aside			\$ -	\$ -		\$ -	
Facilities Costs				\$ -		\$ -	
Training & Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Allocated Funds				\$ -		\$ -	
Set Asides				\$ -		\$ -	
Other Programs & Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Big Brothers Big Sisters				\$ -		\$ -	
Youth Co-Op Summer (City of Opa-Locka)				\$ -		\$ -	
MDC WORKS				\$ -		\$ -	
YWCA, FMU, St. Thomas				\$ -		\$ -	
Adult Mankind Summer Youth Employment (City of Miami Gardens)				\$ -		\$ -	
MDCPS Summer Youth Internship - 2022				\$ -		\$ -	
Miami-Dade Charter Schools Summer Youth Employment Pogram				\$ -		\$ -	
TechHire Overtown				\$ -		\$ -	
Total Expenditures	\$ 504,834	\$ -	\$ -	\$ 504,834	\$ 211,407	\$ 293,426	41.9%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
 REVENUE AND EXPENDITURES COMPARED TO BUDGET
SUMMER YOUTH EMPLOYMENT PROGRAM
 FISCAL YEAR 2022/2023
 YTD Operations (07/01/22-06/30/23)
 (City of Miami Gardens/City of Opa-Locka)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/22 THRU 06/30/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 100.00%		
Revenues:							
WIOA				\$ -			
TANF				\$ -			
DEO				\$ -			
Second Year Allocation from FY 21-22				\$ -			
Other			\$ 150,000	\$ 150,000	\$ 149,253	\$ 746.8	99.5%
Total Revenue	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 149,253	\$ 747	99.5%
Expenditures:							
Headquarter Costs				\$ -	\$ 9,080	\$ (9,080)	
Adult Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Aside</i>				\$ -		\$ -	
Facilities Costs				\$ -		\$ -	
Training & Support Services	\$ -	\$ 117,144	\$ -	\$ 117,144	\$ 110,984	\$ 6,160	94.7%
<i>Allocated Funds</i>		\$ 117,144		\$ 117,144	\$ 110,984	\$ 6,160	94.7%
<i>Set Asides</i>				\$ -		\$ -	
Other Programs & Projects	\$ -	\$ (117,144)	\$ 150,000	\$ 32,856	\$ 29,189	\$ 3,667	88.8%
<i>Big Brothers Big Sisters</i>				\$ -		\$ -	
<i>Youth Co-Op Summer (City of Opa-Locka)</i>				\$ -		\$ -	
<i>MDC WORKS</i>				\$ -		\$ -	
<i>YWCA, FMU, St. Thomas</i>				\$ -		\$ -	
<i>Adult Mankind Summer Youth Employment (City of Miami Gardens)</i>		\$ (117,144)	\$ 150,000	\$ 32,856	\$ 29,189	\$ 3,667	88.8%
<i>MDCPS Summer Youth Internship - 2022</i>				\$ -		\$ -	
<i>Miami-Dade Charter Schools Summer Youth Employment Pogram</i>				\$ -		\$ -	
<i>TechHire Overtown</i>				\$ -		\$ -	
Total Expenditures	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 149,253	\$ 747	99.5%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)	

*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET
CHARTER SCHOOLS SUMMER YOUTH EMPLOYMENT PROGRAM
FISCAL YEAR 2022/2023
YTD Operations (07/01/22-06/30/23)
(Miami Dade County General Revenue Fund)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/22 THRU 06/30/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 100.00%		
Revenues:							
WIOA				\$ -			
TANF				\$ -			
DEO				\$ -			
Second Year Allocation from FY 21-22				\$ -			
Other			\$ 248,329	\$ 248,329	\$ -	\$ 248,329	0.0%
Total Revenue	\$ -	\$ -	\$ 248,329	\$ 248,329	\$ -	\$ 248,329	0.0%
Expenditures:							
Headquarter Costs				\$ -		\$ -	
Adult Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Set Aside				\$ -		\$ -	
Facilities Costs				\$ -		\$ -	
Training & Support Services	\$ -	\$ 199,921	\$ -	\$ 199,921	\$ -	\$ 199,921	0.0%
Allocated Funds		\$ 199,921		\$ 199,921		\$ 199,921	0.0%
Set Asides				\$ -		\$ -	
Other Programs & Projects	\$ -	\$ (199,921)	\$ 248,329	\$ 48,408	\$ -	\$ 48,408	0.0%
Big Brothers Big Sisters				\$ -		\$ -	
Youth Co-Op Summer (City of Opa-Locka)				\$ -		\$ -	
MDC WORKS				\$ -		\$ -	
YWCA, FMU, St. Thomas				\$ -		\$ -	
Adult Mankind Summer Youth Employment (City of Miami Gardens)				\$ -		\$ -	
MDCPS Summer Youth Internship - 2022				\$ -		\$ -	
Miami-Dade Charter Schools Summer Youth Employment Program		\$ (199,921)	\$ 248,329	\$ 48,408		\$ 48,408	0.0%
TechHire Overtown				\$ -		\$ -	
Total Expenditures	\$ -	\$ -	\$ 248,329	\$ 248,329	\$ -	\$ 248,329	0.0%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
 REVENUE AND EXPENDITURES COMPARED TO BUDGET
CHARTER SCHOOLS SUMMER YOUTH EMPLOYMENT PROGRAM
 FISCAL YEAR 2022/2023
 YTD Operations (07/01/22-06/30/23)
 (The Children's Trust)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET		ACTUAL (07/01/22 THRU 06/30/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate=	100.00%		
Revenues:								
WIOA				\$ -				
TANF				\$ -				
DEO				\$ -				
Second Year Allocation from FY 21-22				\$ -				
Other			\$ 496,657	\$ 496,657		\$ 45,453	\$ 451,204	9.2%
Total Revenue	\$ -	\$ -	\$ 496,657	\$ 496,657		\$ 45,453	\$ 451,204	9.2%
Expenditures:								
Headquarter Costs				\$ -		\$ 6,670	\$ (6,670)	
Adult Services	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
Youth Services	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
Set Aside				\$ -		\$ -	\$ -	
Facilities Costs				\$ -		\$ -	\$ -	
Training & Support Services	\$ -	\$ 392,148	\$ -	\$ 392,148		\$ 20,138	\$ 372,010	5.1%
Allocated Funds		\$ 392,148		\$ 392,148		\$ 20,138	\$ 372,010	5.1%
Set Asides				\$ -		\$ -	\$ -	
Other Programs & Projects	\$ -	\$ (392,148)	\$ 496,657	\$ 104,509		\$ 18,646	\$ 85,864	17.8%
Big Brothers Big Sisters				\$ -		\$ -	\$ -	
Youth Co-Op Summer (City of Opa-Locka)				\$ -		\$ -	\$ -	
MDC WORKS				\$ -		\$ -	\$ -	
YWCA, FMU, St. Thomas				\$ -		\$ -	\$ -	
Adult Mankind Summer Youth Employment (City of Miami Gardens)				\$ -		\$ -	\$ -	
MDCPS Summer Youth Internship - 2022				\$ -		\$ -	\$ -	
Miami-Dade Charter Schools Summer Youth Employment Program		\$ (392,148)	\$ 496,657	\$ 104,509		\$ 18,646	\$ 85,864	17.8%
TechHire Overtown				\$ -		\$ -	\$ -	
Total Expenditures	\$ -	\$ -	\$ 496,657	\$ 496,657		\$ 45,453	\$ 451,204	9.2%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	

*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET
Miami Dade Public Housing
FISCAL YEAR 2022/2023
YTD Operations (07/01/22-06/30/23)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/22 THRU 06/30/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 100.00%		
Revenues:							
WIOA				\$ -			
TANF				\$ -			
DEO				\$ -			
Second Year Allocation from FY 21-22				\$ -			
Other	\$ 1,282,597			\$ 1,282,597	\$ -	\$ -	
Total Revenue	\$ 1,282,597	\$ -	\$ -	\$ 1,282,597	\$ -	\$ 1,282,597	0.0%
Expenditures:							
Headquarter Costs	\$ 230,867			\$ 230,867		\$ 230,867	0.0%
Adult Services	\$ 1,051,730	\$ -	\$ -	\$ 1,051,730	\$ -	\$ 1,051,730	0.0%
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Set Aside			\$ -	\$ -		\$ -	
Facilities Costs				\$ -		\$ -	
Training & Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Allocated Funds				\$ -		\$ -	
Set Asides				\$ -		\$ -	
Other Programs & Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Big Brothers Big Sisters				\$ -		\$ -	
Youth Co-Op Summer (City of Opa-Locka)				\$ -		\$ -	
MDC WORKS				\$ -		\$ -	
YWCA, FMU, St. Thomas				\$ -		\$ -	
Adult Mankind Summer Youth Employment (City of Miami Gardens)				\$ -		\$ -	
MDCPS Summer Youth Internship - 2022				\$ -		\$ -	
Miami-Dade Charter Schools Summer Youth Employment Pogram				\$ -		\$ -	
TechHire Overtown				\$ -		\$ -	
Total Expenditures	\$ 1,282,597	\$ -	\$ -	\$ 1,282,597	\$ -	\$ 1,282,597	0.0%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET
WIOA - Get There Faster At-Risk Floridians
FISCAL YEAR 2022/2023
YTD Operations (07/01/22-06/30/23)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/22 THRU 06/30/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 100.00%		
Revenues:							
WIOA				\$ -			
TANF				\$ -			
DEO				\$ -			
Second Year Allocation from FY 21-22				\$ -			
Other	\$ 1,022,450			\$ 1,022,450	\$ 615,415	\$ 407,035	
Total Revenue	\$ 1,022,450	\$ -	\$ -	\$ 1,022,450	\$ 615,415	\$ 407,035	60.2%
Expenditures:							
Headquarter Costs	\$ 184,041			\$ 184,041	\$ 163,756	\$ 20,285	89.0%
Adult Services	\$ 838,409	\$ -	\$ (393,333)	\$ 445,076	\$ -	\$ 445,076	0.0%
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Set Aside			\$ -	\$ -			
Facilities Costs				\$ -		\$ -	
Training & Support Services	\$ -	\$ -	\$ 393,333	\$ 393,333	\$ 451,659	\$ (58,326)	114.8%
Allocated Funds			393,333	393,333	\$ 451,659	\$ (58,326)	114.8%
Set Asides				\$ -			
Other Programs & Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Big Brothers Big Sisters				\$ -		\$ -	
Youth Co-Op Summer (City of Opa-Locka)				\$ -		\$ -	
MDC WORKS				\$ -		\$ -	
YWCA, FMU, St. Thomas				\$ -		\$ -	
Adult Mankind Summer Youth Employment (City of Miami Gardens)				\$ -		\$ -	
MDCPS Summer Youth Internship - 2022				\$ -		\$ -	
Miami-Dade Charter Schools Summer Youth Employment Pogram				\$ -		\$ -	
TechHire Overtown				\$ -		\$ -	
Total Expenditures	\$ 1,022,450	\$ -	\$ -	\$ 1,022,450	\$ 615,415	\$ 407,035	60.2%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET

RESEA

FISCAL YEAR 2022/2023
YTD Operations (07/01/22-06/30/23)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/22 THRU 06/30/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 100.00%		
Revenues:							
WIOA				\$ -			
TANF				\$ -			
DEO				\$ -			
Second Year Allocation from FY 21-22	\$ 580,911		\$ 230,791	\$ 811,702	\$ 778,059	\$ 33,643	95.9%
Other				\$ -			
Total Revenue	\$ 580,911	\$ -	\$ 230,791	\$ 811,702	\$ 778,059	\$ 33,643	95.9%
Expenditures:							
Headquarter Costs	\$ 104,564		\$ 93,407	\$ 197,971	\$ 246,875	\$ (48,905)	124.7%
Adult Services	\$ 412,447	\$ -	\$ (28,253)	\$ 384,194	\$ 211,325	\$ 172,869	55.0%
Youth Services Set Aside	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Facilities Costs	\$ 63,900		\$ 137,384	\$ 201,284	\$ 319,216	\$ (117,932)	158.6%
Training & Support Services Allocated Funds Set Asides	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Programs & Projects Big Brothers Big Sisters Youth Co-Op Summer (City of Opa-Locka) MDC WORKS YWCA, FMU, St. Thomas Adult Mankind Summer Youth Employment (City of Miami Gardens) MDCPS Summer Youth Internship - 2022 Miami-Dade Charter Schools Summer Youth Employment Pogram TechHire Overtown	\$ -	\$ -	\$ 28,253	\$ 28,253	\$ 642	\$ 27,611	2.3%
			\$ 25,563	\$ 25,563		\$ 25,563	0.0%
			\$ 2,690	\$ 2,690	\$ 642	\$ 2,048	23.9%
				\$ -		\$ -	
				\$ -		\$ -	
				\$ -		\$ -	
				\$ -		\$ -	
Total Expenditures	\$ 580,911	\$ -	\$ 230,791	\$ 811,702	\$ 778,059	\$ 33,643	95.9%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)	

*see accompanying notes

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET**

FSET
FISCAL YEAR 2022/2023
YTD Operations (07/01/22-06/30/23)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/22 THRU 06/30/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 100.00%		
Revenues:							
WIOA				\$ -			
TANF				\$ -			
DEO	\$ 850,000			\$ 1,207,462	\$ 985,423	\$ 222,039	81.6%
Second Year Allocation from FY 21-22				\$ -			
Other				\$ -			
Total Revenue	\$ 850,000	\$ -	\$ 357,462	\$ 1,207,462	\$ 985,423	\$ 222,039	81.6%
Expenditures:							
Headquarter Costs	\$ 153,000		\$ 226,078	\$ 379,078	\$ 352,740	\$ 26,338	93.1%
Adult Services	\$ 603,500	\$ -	\$ (37,404)	\$ 566,096	\$ 441,777	\$ 124,319	78.0%
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Aside</i>				\$ -		\$ -	
Facilities Costs	\$ 93,500		\$ 131,384	\$ 224,884	\$ 189,305	\$ 35,579	84.2%
Training & Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Allocated Funds</i>				\$ -		\$ -	
<i>Set Asides</i>				\$ -		\$ -	
Other Programs & Projects	\$ -	\$ -	\$ 37,404	\$ 37,404	\$ 1,601	\$ 35,803	4.3%
<i>Big Brothers Big Sisters</i>				\$ -		\$ -	
<i>Youth Co-Op Summer (City of Opa-Locka)</i>				\$ -		\$ -	
<i>MDC WORKS</i>			\$ 37,404	\$ 37,404		\$ 37,404	0.0%
<i>YWCA, FMU, St. Thomas</i>				\$ -	\$ 1,601	\$ (1,601)	
<i>Adult Mankind Summer Youth Employment (City of Miami Gardens)</i>				\$ -		\$ -	
<i>MDCPS Summer Youth Internship - 2022</i>				\$ -		\$ -	
<i>Miami-Dade Charter Schools Summer Youth Employment Program</i>				\$ -		\$ -	
<i>TechHire Overtown</i>				\$ -		\$ -	
Total Expenditures	\$ 850,000	\$ -	\$ 357,462	\$ 1,207,462	\$ 985,423	\$ 222,039	81.6%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET**

LOCAL VETERANS
FISCAL YEAR 2022/2023
YTD Operations (07/01/22-06/30/23)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/22 THRU 06/30/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 100.00%		
Revenues:							
WIOA				\$ -		\$ -	
TANF				\$ -		\$ -	
DEO			\$ 16,057	\$ 16,057	\$ 15,285	\$ 772	95.2%
Second Year Allocation from FY 21-22				\$ -	\$ -	\$ -	
Other				\$ -	\$ -	\$ -	
Total Revenue	\$ -	\$ -	\$ 16,057	\$ 16,057	\$ 15,285	\$ 772	95.2%
Expenditures:							
Headquarter Costs			\$ 1,943	\$ 1,943	\$ 1,849	\$ 94	95.1%
Adult Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Youth Services Set Aside	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Facilities Costs			\$ 14,114	\$ 14,114	\$ 13,436	\$ 678	95.2%
Training & Support Services Allocated Funds Set Asides	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Programs & Projects Big Brothers Big Sisters Youth Co-Op Summer (City of Opa-Locka) MDC WORKS YWCA, FMU, St. Thomas Adult Mankind Summer Youth Employment (City of Miami Gardens) MDCPS Summer Youth Internship - 2022 Miami-Dade Charter Schools Summer Youth Employment Pogram TechHire Overtown	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures	\$ -	\$ -	\$ 16,057	\$ 16,057	\$ 15,285	\$ 772	95.2%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET**

DISABLED VETERANS
FISCAL YEAR 2022/2023
YTD Operations (07/01/22-06/30/23)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/22 THRU 06/30/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 100.00%		
Revenues:							
WIOA				\$ -			
TANF				\$ -			
DEO			\$ 73,844	\$ 73,844	\$ 69,167	\$ 4,677	93.7%
Second Year Allocation from FY 21-22				\$ -			
Other				\$ -	\$ -		
Total Revenue	\$ -	\$ -	\$ 73,844	\$ 73,844	\$ 69,167	\$ 4,677	93.7%
Expenditures:							
Headquarter Costs			\$ 8,935	\$ 8,935	\$ 10,888	\$ (1,953)	121.9%
Adult Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Youth Services Set Aside	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Facilities Costs			\$ 64,909	\$ 64,909	\$ 58,278	\$ 6,631	89.8%
Training & Support Services Allocated Funds Set Asides	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Programs & Projects Big Brothers Big Sisters Youth Co-Op Summer (City of Opa-Locka) MDC WORKS YWCA, FMU, St. Thomas Adult Mankind Summer Youth Employment (City of Miami Gardens) MDCPS Summer Youth Internship - 2022 Miami-Dade Charter Schools Summer Youth Employment Pogram TechHire Overtown	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures	\$ -	\$ -	\$ 73,844	\$ 73,844	\$ 69,167	\$ 4,677	93.7%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)	

*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET

WAGNER PEYSER

FISCAL YEAR 2022/2023

YTD Operations (07/01/22-06/30/23)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/22 THRU 06/30/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 100.00%		
Revenues:							
WIOA				\$ -			
TANF				\$ -			
DEO	\$ 1,137,360			\$ 1,137,360	\$ 242,750	\$ 894,610	21.3%
Second Year Allocation from FY 21-22	\$ 129,378			\$ 129,378	\$ 129,378	\$ -	100.0%
Other				\$ -			
Total Revenue	\$ 1,266,738	\$ -	\$ -	\$ 1,266,738	\$ 372,128	\$ 894,610	29.4%
Expenditures:							
Headquarter Costs	\$ 228,013			\$ 228,013	\$ 130,149	\$ 97,864	57.1%
Adult Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Youth Services Set Aside	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Facilities Costs	\$ 1,038,725			\$ 1,038,725	\$ 241,979	\$ 796,746	23.3%
Training & Support Services Allocated Funds Set Asides	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Programs & Projects Big Brothers Big Sisters Youth Co-Op Summer (City of Opa-Locka) MDC WORKS YWCA, FMU, St. Thomas Adult Mankind Summer Youth Employment (City of Miami Gardens) MDCPS Summer Youth Internship - 2022 Miami-Dade Charter Schools Summer Youth Employment Pogram TechHire Overtown	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures	\$ 1,266,738	\$ -	\$ -	\$ 1,266,738	\$ 372,128	\$ 894,610	29.4%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes

**SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET**

**TAC
FISCAL YEAR 2022/2023
YTD Operations (07/01/22-06/30/23)**

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/22 THRU 06/30/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
Std 100.00%							
Revenues:							
WIOA				\$ -			
TANF				\$ -			
DEO				\$ -			
Second Year Allocation from FY 21-22	\$ 12,332			\$ 12,332	\$ 10,639	\$ 1,693	86.3%
Other				\$ -	\$ -		
Total Revenue	\$ 12,332	\$ -	\$ -	\$ 12,332	\$ 10,639	\$ 1,693	86.3%
Expenditures:							
Headquarter Costs	\$ 2,220			\$ 2,220	\$ (10)	\$ 2,230	-0.5%
Adult Services	\$ 8,756	\$ -	\$ -	\$ 8,756	\$ -	\$ 8,756	0.0%
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Aside</i>				\$ -		\$ -	
Facilities Costs	\$ 1,357			\$ 1,357	\$ 10,650	\$ (9,293)	785.1%
Training & Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Allocated Funds</i>				\$ -		\$ -	
<i>Set Asides</i>				\$ -		\$ -	
Other Programs & Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Big Brothers Big Sisters</i>				\$ -		\$ -	
<i>Youth Co-Op Summer (City of Opa-Locka)</i>				\$ -		\$ -	
MDC WORKS				\$ -		\$ -	
YWCA, FMU, St. Thomas				\$ -		\$ -	
<i>Adult Mankind Summer Youth Employment (City of Miami Gardens)</i>				\$ -		\$ -	
MDCPS Summer Youth Internship - 2022				\$ -		\$ -	
<i>Miami-Dade Charter Schools Summer Youth Employment Pogram</i>				\$ -		\$ -	
TechHire Overtown				\$ -		\$ -	
Total Expenditures	\$ 12,332	\$ -	\$ -	\$ 12,332	\$ 10,639	\$ 1,693	86.3%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	

*see accompanying notes

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD
REVENUE AND EXPENDITURES COMPARED TO BUDGET

DEO**

FISCAL YEAR 2022/2023
YTD Operations (07/01/22-06/30/23)

	BOARD APPROVED BUDGET	SAMS Adjustments	Contract Adjustments	AMENDED BUDGET	ACTUAL (07/01/22 THRU 06/30/23)	BUDGET VS. ACTUAL - AMOUNT	BUDGET VS. ACTUAL - RATE
					Std Rate= 100%		
Revenues:							
WIOA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TANF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
DEO	\$ 1,987,360	\$ -	\$ 447,363	\$ 2,434,723	\$ 1,312,625	\$ 1,122,098	53.9%
Second Year Allocation from FY 21-22	\$ 722,621	\$ -	\$ 230,791	\$ 953,412	\$ 918,076	\$ 35,336	96.3%
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenue	\$ 2,709,981	\$ -	\$ 678,154	\$ 3,388,135	\$ 2,230,701	\$ 1,157,434	65.8%
Expenditures:							
Headquarter Costs	\$ 487,797	\$ -	\$ 330,363	\$ 818,160	\$ 742,491	\$ 75,668	90.8%
Adult Services	\$ 1,024,702	\$ -	\$ (65,657)	\$ 959,045	\$ 653,102	\$ 305,943	68.1%
Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Aside</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Facilities Costs	\$ 1,197,482	\$ -	\$ 347,791	\$ 1,545,273	\$ 832,864	\$ 712,409	53.9%
Training & Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Allocated Funds</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Set Asides</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Programs & Projects	\$ -	\$ -	\$ 65,657	\$ 65,657	\$ 2,243	\$ 63,414	3.4%
<i>Big Brothers Big Sisters</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Youth Co-Op Summer (City of Opa-Locka)</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>MDC WORKS</i>	\$ -	\$ -	\$ 62,967	\$ 62,967	\$ -	\$ 62,967	0.0%
<i>YWCA, FMU, St. Thomas</i>	\$ -	\$ -	\$ 2,690	\$ 2,690	\$ 2,243	\$ 447	83.4%
<i>Adult Mankind Summer Youth Employment (City of Miami Gardens)</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>MDCPS Summer Youth Internship - 2022</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Miami-Dade Charter Schools Summer Youth Employment Pogram</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>TechHire Overtown</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures	\$ 2,709,981	\$ -	\$ 678,154	\$ 3,388,135	\$ 2,230,701	\$ 1,157,434	65.8%
Balance of Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*see accompanying notes



SFWIB FINANCE EFFICIENCY COUNCIL

DATE: 8/17/2023

AGENDA ITEM NUMBER: 4

AGENDA ITEM SUBJECT: BANK RECONCILIATION

AGENDA ITEM TYPE: **INFORMATIONAL**

RECOMMENDATION: N/A

STRATEGIC GOAL: **HIGH ROI THROUGH CONTINUOUS IMPROVEMENT**

STRATEGIC PROJECT: **Strengthen workforce system accountability**

BACKGROUND:

The Finance and Efficiency Council's primary goal is to work to ensure that the Board is in good financial health, its assets are protected, and its resources are used appropriately and accounted for sufficiently.

Based on the Internal Control Procedures recommended by the Department of Economic Opportunity of the State of Florida, the Finance Committee, at its April 2, 2009 meeting, requested a monthly cash reconciliation report be provided at every committee meeting. Accordingly, the attached cash reconciliation for the months of June and July 2023 are being presented to the Council for review.

FUNDING: N/A

PERFORMANCE: N/A

ATTACHMENT

**South Florida Workforce Investment Board
Reconcile Cash Accounts**

**Reconciliation Date: 6/30/23
Cash Account: 1102 Cash -General Operating Account**

	<u>Amount (\$)</u>	<u>Number of Transactions</u>
Beginning Book Balance	2,073,399.98	
Less Checks/Vouchers Drawn	(3,450,135.03) ✓	290
Plus Deposits		
Checks Voided	74,347.32 ✓	35
Deposits	1,985,712.54 ✓	28
Deposits As Other Items	4,192.88 ✓	1
Less Other Items:		N/A
Deposits In Transit from Previous Month		N/A
Unreconciled Items:		
Ending Book Balance	687,517.69 ✓	
Bank Balance	3,404,995.33	
Less Checks/Vouchers Outstanding	(2,717,477.64) ✓	243
Other Items:		N/A
Plus Deposits In Transit		N/A
Unreconciled Items:		N/A
Reconciled Bank Balance	687,517.69 ✓	
Unreconciled Difference	0.00	

Prepared by:  7.10.23
 Basil Petro
 Asst. Controller, Finance

Approved by:  7/10/23
 Renee Bennett
 Assistant Director, Finance

**South Florida Workforce Investment Board
Reconcile Cash Accounts**

Reconciliation Date: 7/31/23

Cash Account: 1102 Cash -General Operating Account

	<u>Amount (\$)</u>	<u>Number of Transactions</u>
Beginning Book Balance	687,517.69	
Less Checks/Vouchers Drawn	(1,368,452.06) ✓	185
Plus Deposits:		
Checks Voided	1,082.62 ✓	2
Deposits	1,967,306.84 ✓	30
Less Other Items:		N/A
Unreconciled Items:		
Ending Book Balance	1,287,455.09 ✓	
Bank Balance	2,593,528.47 ✓	
Less Checks/Vouchers Outstanding	(1,306,073.38) ✓	202
Other Items:		N/A
Plus Deposits In Transit		N/A
Unreconciled Items:		N/A
Reconciled Bank Balance	1,287,455.09 ✓	
Unreconciled Difference	0.00	

Prepared by:


Basil Petro
Asst. Controller, Finance

Approved by:


Renee Bennett
Assistant Director, Finance

8/9/23



SFWIB FINANCE EFFICIENCY COUNCIL

DATE: 8/17/2023

AGENDA ITEM NUMBER: 5

AGENDA ITEM SUBJECT: ACTIVITY REPORT - INTERNAL MONITORING RESULTS

AGENDA ITEM TYPE: **INFORMATIONAL**

RECOMMENDATION: N/A

STRATEGIC GOAL: **STRONG WORKFORCE SYSTEM LEADERSHIP**

STRATEGIC PROJECT: **Strengthen workforce system accountability**

BACKGROUND:

At its December 19, 2013 meeting, the Audit Committee members requested that staff include a monitoring activity report at subsequent meetings. In response to said request, SFWIB staff prepared the attached Internal Fiscal Monitoring Activity Report for Program Year 2023-2024, for the period of June 1, 2023 to July 31, 2023.

The report is a summary of the Service Providers monitored, and findings resulting from the internal fiscal monitoring activities. Two service providers were monitored during this period, Miami Dade College (MDC) and Cuban American Council (CNC).

- CNC had nine (9) findings (2 were repeat), two (2) observations, and \$227.46 in identified disallowed costs.
- MDC had three (3) findings, two (2) observations and no identified disallowed costs.

SFWIB staff requires the agency to submit a plan of corrective action to correct any mistakes and prevent repeating the same mistakes.

FUNDING: N/A

PERFORMANCE: N/A

ATTACHMENT

CareerSource South Florida (CSSF) Board of Directors Meeting August 17, 2023
Office of Continuous Improvement (OCI) Fiscal Unit
Fiscal Monitoring Activity Report from June 1, 2023 to July 31, 2023

Contract Type	Contract Amount	Amount Disallowed	Findings/Deficiencies/Observations/Comments	Repeat Findings
Cuban American National Council, Inc. (CNC)				
In - School Youth (ISY) 7/1/22 to 6/30/23 Out-of-School Youth (OSY) 7/1/22 to 6/30/23	\$127,298 \$452,491		* CNC did not submit the following documentation requested in the Engagement Letter and several times during the monitoring: - List of Board of Directors and copies of the last three Board of Directors meeting minutes. - Agency-wide Budget approved by the Board of Directors. - Budget vs. Actual Report.	No
		\$227.46	* CNC did not follow the Full-time equivalent (FTE) percentage of the OSY approved budget to distribute and allocate expenditures to the program. During the monitoring, CNC submitted for review a Journal Entry (JE) created to correct the allocations; and adjustments were included in the March 2023 invoices for ISY and OSY. As a result, the \$227.46 disallowed cost was not required to be returned.	
			* Sampled payments for program expenditures were not remitted to vendors timely. * The Final Indirect Cost Rate (ICR) Proposal was not submitted to CSSF's Finance Unit, by the end of the fiscal year on 12/31/21, but no later than six months after the end of the fiscal year, on 6/30/22.	Yes
			* The Affirmation / Acknowledgement form which confirms background screening completion and staff eligibility for volunteering or employment, indicated screening dates that did not agree with the most recent background screening on file. The form was revised and re-submitted during the course of the monitoring. * The Self-Assessment Questionnaire (SAQ) was not submitted to CSSF's OCI Fiscal Unit, within thirty days of contract(s) execution for period under review. * Annual Employment and Training Administration (ETA) Salary and Bonus Cap Analysis Certification Form was not timely submitted on or before March 1st of each program year during the contract term. Instead, it was submitted on 4/21/23. * The Capital Inventory Report for PY'22-23 was not submitted to CSSF Facilities Unit. * The Services to Job Seekers with Disabilities Monthly Report, due the 5th of each month was not timely submitted for the ISY and OSY for the months of July 2022 through January 2023. The reports for these months were submitted on 3/9/23.	No
OBSERVATIONS:				
			* Current rent lease agreement with "El Shopping, LLC." was not signed by the Landlord. In addition, the Exhibit A – Description of the Premises was not updated to the actual space CNC uses after closing the Refugee Employment and Training program. * The timesheet of the President was not approved by a member of the Board of Directors who oversees the President's activities. The timesheet was submitted to the Finance Unit on 6/29/23 for the period of July 2022 through January 2023.	
Total Funded	\$ 579,789	\$227.46		
The Board of Trustees of Miami Dade College. (MDC)				
CareerSource American Job Center (AJC) 7/1/22 to 6/30/23	\$ 1,090,388		* Level 2 background screening was not completed for all staff working in the program as required by the executed contract. * The Affirmation / Acknowledgement form, Attachment 1 of the executed contract, which confirms background screening completion and staff eligibility for volunteering or employment was not submitted as required "no later than ten (10) business days prior to employment, volunteerism, or performance of any work for any SFWIB-funded program". Upon monitoring inquiry, MDC submitted on 6/29/23 the Affirmation / Acknowledgement form listing only active employees.	No
			* MDC did not submit the required reports listed below to CSSF's designated department/staff: - Disability Coordinator's Monthly Report – due by the 5th of each month. - Employment Service Complaint – System Log – due on January 5th. - Log of Apparent Violations – MSFW – due by the 5th of each month. - Monthly Training Report – due by 10th of each month. - Staffing Roster/New Hire/Termination Report – due by the 10th of each month. Upon monitoring inquiry, MDC submitted on 6/20/23 the Staffing Roster/New Hire/Termination Report to include all staff changes from July 2022 through May 2023.	No

CareerSource South Florida (CSSF) Board of Directors Meeting August 17, 2023
Office of Continuous Improvement (OCI) Fiscal Unit
Fiscal Monitoring Activity Report from June 1, 2023 to July 31, 2023

Contract Type	Contract Amount	Amount Disallowed	Findings/Deficiencies/Observations/Comments	Repeat Findings
CareerSource American Job Center (AJC) 7/1/22 to 6/30/23			<p><u>Observations:</u></p> <p>* Sampled Grant Project Time and Effort Certification forms only reflected the “regular time” which according to MDC’s policy was based on the completion of 37.5 hours weekly. Nonetheless, the payroll registers from July 2022 through March 2023 showed the time worked between 37.5 and 40 hours, was allocated to the program, paid to staff, and subsequently requested for reimbursement within the monthly invoices.</p> <p>OCI brought this discrepancy to the attention of MDC management during the monitoring. On 6/29/23, MDC submitted the Grant Project Time and Effort Certification forms for May 2023. At this time, the forms show that all time paid to staff was included, reviewed and approved by the program supervisor.</p> <p>* A staff working in the program had not completed the Health Insurance Portability and Accountability Act (HIPAA) training as of the time of the monitoring.</p>	No
Total Funded	\$ 1,090,388	—		
Total Funds Reviewed	\$ 1,670,177	\$227.46		
OFFICE OF MANAGEMENT AND BUDGET (OMB) TITLE 2, US CODE OF FEDERAL REGULATIONS (CFR), PART 200 REVIEWED				
<p>Background: As a Federal awarding agency, CSSF has certain responsibilities as it relates to the review of the Uniform Guidance. Pursuant to Title 2, U.S. Code of Federal Regulations (CFR) Part 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements for federal awards (Uniform Guidance), as a pass-through agent of federal funds. CSSF is required and resolve all administrative findings and questioned costs identified in the Independent Auditor's Report of those agencies CSSF contract with (subrecipients); some responsibilities encompassed the following:</p> <ol style="list-style-type: none"> (1) Ensure that audits are completed and reports are received in a timely manner, in accordance with the requirements. (2) Provide technical advice and counsel to auditees and auditors as requested. (3) Follow-up on audit findings to ensure the recipient takes appropriate and timely corrective actions. As part of audit follow-up, CSSF must: <ol style="list-style-type: none"> (i) Issue a management decision letter as prescribed in Title 2 CFR §200.521 and, (ii) Monitor the recipient taking appropriate and timely corrective actions. 				
Final Management Decision Letter Issued: Adults Mankind Organization, Inc., Arbor E&T, LLC., Greater Miami Service Corps., Miami Dade College, The School Board of Miami-Dade County Florida.				
PLAN OF CORRECTIVE ACTIONS (POCAs) REVIEWED				
POCA reviewed for PY'22-23: Big Brothers Big Sisters of Miami, Inc., Cuban American National Council, Inc., Youth Co-Op, Inc.				



SFWIB FINANCE EFFICIENCY COUNCIL

DATE: 8/17/2023

AGENDA ITEM NUMBER: 6

AGENDA ITEM SUBJECT: ACCEPTANCE OF ADDITIONAL WORKFORCE SYSTEM FUNDING

AGENDA ITEM TYPE: **APPROVAL**

RECOMMENDATION: SFWIB staff recommends to the Finance and Efficiency Council to recommend to the Board the approval to accept an additional \$338,458.41 in Workforce System Funding, as set forth below.

STRATEGIC GOAL: **IMPROVE SERVICES FOR INDIVIDUALS W/ BARRIERS**

STRATEGIC PROJECT: **Improve employment outcomes**

BACKGROUND:

The South Florida Workforce Investment Board received several Notices of Fund Availability (NFA) from the Florida Department of Commerce (formerly Department of Economic Opportunity). The following is a list of NFA for various workforce programs for Workforce Development Area 23 to operate the employment and training services:

Date Received	NFA #	Funding / Program	Initial Award	Award Increase	Total Award Amount
June 14, 2023	042352	Disabled Veterans	\$ 11,690.00	\$ 28,618.41	\$ 40,308.41
July 13, 2023	042221	Local Veterans	\$ 7,998.00	\$ 9,840.00	\$ 17,838.00
July 26, 2023	042837	Rapid Response (Layoff Aversion)	\$ -	\$ 300,000.00	\$ 300,000.00
TOTAL			\$ 19,688.00	\$ 338,458.41	\$ 358,146.41

FUNDING: Workforce System Funding

PERFORMANCE: N/A

NO ATTACHMENT