

**GULF COAST WORKFORCE BOARD, INC.**  
**d/b/a CareerSource Gulf Coast**  
**EXECUTIVE/FINANCE COMMITTEE**  
**April 7, 2026**

CareerSource Gulf Coast held a meeting in-person and via Zoom with the Executive/Finance Committee on Tuesday, April 7, 2026, at 9:30 a.m. (CST).

Executive Committee members participating via zoom were Ms. Elinor Mount-Simmons, Mr. Christian Johnson, and Ms. Rebekah Vassar; and Mr. Ted Mosteller and Mr. Jim McKnight were present in-person at the meeting.

Board Staff present: Mrs. Kimberly Bodine, Executive Director, Mrs. Maria Goodwin, Ms. Janine Dexter, Mrs. Angela McLane, Mrs. Rebecca Samarripa, Mrs. Shannon Walding, Mr. Corbett Hines, and Ms. Jessica Strickland.

The purpose of the meeting was to review/take action on the following items:

- **Acceptance/Rescission of funds - PY 2025-2026**
- **Approval of Budget PY25-26 Modification #5**
- **Final Audit Results 2025**
- **Executive Director Performance Evaluation 2025**
- Financial Report ending 02.28.2026

Acceptance/Rescission of funds for PY 2025-2026

Vice Chair Jim McKnight asked the Finance Director, Ms. Janine Dexter, to detail agenda item number one, Acceptance/Rescission of funds for PY 2025-2026. Ms. Dexter indicated that staff are requesting the acceptance of the following: \$4,251.87- CareerSource Chipola for costs incurred in January and February as part of the Regional Staff Sharing Agreement with Region 3 - retroactive to January 1, 2025; and \$3,764 – SNAP (Supplemental Nutritional Assistance Program). CSGC estimated an amount of \$20,946 at the beginning of the program year, but then they received \$24,710; they are asking to accept the difference to adjust the amount to actual. Ms. Dexter offered to answer any questions, but there were none.

Mr. Jim McKnight asked for a motion to approve the acceptance/rescission of funds for PY 2025-2026.

**A motion was made by Mr. Ted Mosteller to approve the acceptance/rescission of funds for PY 2025-2026 as presented above. Ms. Rebekah Vassar seconded, and the motion passed unanimously.**

Approval of Budget PY 2025-2026-Modification #5

Mr. Jim McKnight asked Ms. Dexter to continue with item two: Approval of Budget PY2025-2026 Modification #5. Ms. Dexter stated that the recommended modification will apply to the funds that were just approved under Acceptance of Funds. She noted that the funds from CareerSource Chipola are mostly going to salaries and fringes; however, there is a portion going into direct services to cover travel expenses and a portion going to operating expenses to cover their share of indirect costs. The \$3,764 SNAP funds are going into the One Stop Direct Costs section of the budget.

Ms. Dexter directed the board's attention to a separate handout showing more details regarding the specific line items to which the funds are being applied. The total board budget with modification #5 is \$3,513,801.99.

Mr. Jim McKnight asked for a motion to approve Budget Modification #5 for PY 2025-2026.

**A motion was made by Ms. Rebekah Vassar to approve the PY 2025-2026 Budget Modification #5 as presented by Ms. Dexter above. Mr. Ted Mosteller seconded, and the motion passed unanimously.**

### Approval of Final Audit Results 2025

Ms. Dexter introduced Mr. Erik Wiebke, with James Moore and Company (JMCO), as the lead auditor with whom she worked during the independent audit for the program year that ended on June 30 of 2025. She stated that even though JMCO has been conducting audits for CSGC for several years, this was Ms. Dexter's first time working with Mr. Wiebke and expressed appreciation to him and his team for being so patient, taking time to explain anything needed, and overall being a pleasure to work with.

Ms. Dexter then introduced Mr. James Halleran as CPA & Partner at JMCO who would be presenting the JMCO Final 2025 audit results. The audit report, as presented by Mr. Halleran identified the WIOA cluster as being the major program for FY2025, and reported there were no findings for internal controls and compliance, as well as no findings for compliance and internal control over major federal programs. For Florida Department of Commerce Compliance testing, he noted two areas of non-compliance with Federal awards:

- FLCOMM requires that each Notice of Funds Availability(NFA) provided through FLCOMM must have a self-balancing set of accounts. There were a significant number of NFAs which did not have a self-balancing set of accounts due to the set-up of their financial system.
- Each federal award that is passed through FLCOMM must have no net assets at year-end, and there were a significant number of federal awards which did have net assets at year end due to the current set up of the organizations chart of accounts.

Ms. Dexter provided to board members the response to both of these Commerce Rules related findings. The responses indicated the actions needed that will be implemented in order to remedy both of these issues going forward. Mr. Halleran indicated to the board that JMCO audits 11 workforce boards in the state, and that these two items have been found in many of those boards' audits as well, since the requirements for this type of reporting were fairly new. He reported that there were no difficulties performing the audit, no disagreements with management, and no audit adjustments. Mr. Halleran noted JMCO passed on audit adjustments of \$26,000 to adjust for off setting lease receivable and deferred inflows as it was considered immaterial.

Mr. Halleran made two recommendations- adjustments to grant revenue and grant receivable amounts to reconcile MIP and SERA and documented approval of journal entries. He also shared that contract and grant revenue decreased approximately 15.6% from the previous year, with the current revenue being \$2,821,079. Expenses decreased approximately 10.1% from the previous year to with the Expenses being \$2,992,325. He noted the fund balance of \$884,456 of \$26,062 of Restricted and \$858,394 Unassigned with a total decrease of approximately \$171,000 from the previous year in General Funding.

Mr. Halleran then commended Ms. Dexter and her financial team for doing such a great job and noted how smoothly everything went overall. He then offered to entertain any questions anyone might have.

With there being no questions, Mr. Jim McKnight asked for a motion to approve the Final Audit Results 2025  
As presented.

**A motion was made by Ms. Elinor Mount-Simmons to approve the Final Audit Results 2025 as presented.  
Mr. Ted Mosteller seconded, and the motion passed unanimously.**

### Executive Director Performance Evaluation 2025

Vice Chair Jim McKnight explained that Mrs. Kim Bodine, Executive Director of CareerSource Gulf Coast, must be evaluated annually per policy requirement, and that the evaluation is to be provided to the Board, as well as the county commissioners in Bay, Franklin, and Gulf Counties.

Chair Joey Ginn, who was unable to attend today, completed the evaluation and Mr. McKnight shared with the board members the results of that evaluation, which could be found on pages 3-6 in the agenda packet. The evaluation touched on seven areas including Cooperation/Interpersonal Skills, Job Knowledge, Quality of Work, Dependability,

Supervisory Performance, Quality of work, and Forming Partnerships. Mr. McKnight explained the 1-5 rating scale (5 being outstanding) and shared that Mr. Ginn had given Mrs. Bodine fives in each area also provided with statements to support each rating score in each area.

Mr. McKnight concurred with the evaluation and praised Mrs. Bodine's knowledge, passion, ambition, hard work, dedication, professionalism, leadership, and ability to create and maintain relationships and partnerships across the region. He concluded by stating all of that has made it an honor to serve on CareerSource Gulf Coast's Board and to work with Mrs. Bodine and her team.

Mr. Jim McKnight asked for a motion to Approve the 2025 Executive Director Performance Evaluation.

**A motion was made by Ms. Elinor Mount-Simmons to approve the 2025 Executive Director Performance Evaluation as presented. Mr. Ted Mosteller seconded, and the motion passed unanimously.**

### Financial Report

Ms. Dexter indicated that the report presented is through February 28, 2026; at that time CSGC should have been close to 67% of funds expended overall. Ms. Dexter directed members to a list of variances on the financial report under Board Admin and Direct Services Budget. She indicated the reason for each variance with the board, which is also indicated on the report in the agenda deck. She explained that under the direct client service costs, the early termination fee was paid for the Job Center lease which is why it shows 100% spent. Under the One Stop direct costs section, the Repairs and Maintenance percentage is over 120% spent because of the costs to prepare the Job Center spaces at Tom P. Haney Technical and Gulf Coast State College. Also, she noted that subscriptions are at almost 108% because of the subscriptions that are paid annually; however, she explained that line-item increases were approved today with Budget Mod 5 and will bring those percentages down. Ms. Dexter detailed that under the concerns and comments section, the percentage for the PY25 Resource Share with LWDB03 is high because they are on reimbursement basis. The funds that are approved today will bring the percentage to 100% spent.

Ms. Dexter reported that CSGC's ITA expenditure rate, as of February 28, 2026, was 57.94%, and she reminded the board that they have an approved waver to 45%. Ms. Dexter explained that CSGC is doing well with their WIOA Youth goal since they needed to be above 50% of enrollments into Out of School Youth programs and are at 100%. She also added the percentage of work experience expenditures to the report; boards are required to have at least 20% of funds expended in work experience activities by the end of the program year and CSGC is at 29.98%.

Ms. Dexter directed the board to pages 8 and 9, where Administrative Costs are almost 52% spent, Direct Client Service costs are just over 51% spent, and the One Stop Direct costs are almost 48% spent. She reported that the total Board expenses are 50.93% spent.

Ms. Dexter indicated that the next few pages of the agenda packet list the grant-by-grant details by program year. She explained that this may look a little different from years prior because of the required changes from Florida Commerce that require each award that is passed through to be tracked separately by NFA ID number. Carry forward funding will be used first before spending any funds from new grants, which is why some grants are listed as 100% spent. She then directed the board to the expenditure analysis, on page 15 of the agenda packet and she reported that CSGC is at 51% expended overall for the region, similar to last year when they were at 50% expended for the same time period. Ms. Dexter then asked if there were any questions at this time concerning the financial report.

With there being no questions, Vice Chair Jim McKnight thanked Ms. Dexter for her well-detailed financial report.

Acknowledgement of Form 8 Memorandum of Voting Conflict for County, Municipal, and Other Public Officers

Mr. Jim McKnight stated there were no Form 8 voting conflict forms to be read from the previous Executive Committee Meeting into the minutes.

**Public Comments**

Despite the invitation for any public comments to be shared at this time, no one from the public made any comments.

**Adjournment**

There being no additional business for the Executive/Finance Committee, Mr. Jim McKnight adjourned the meeting at 9:53 am. CST