

**GULF COAST WORKFORCE BOARD, INC.**  
**d/b/a CareerSource Gulf Coast**  
**EXECUTIVE/FINANCE COMMITTEE**  
**November 13, 2025**

CareerSource Gulf Coast held a meeting in-person and via Zoom with the Executive/Finance Committee on Thursday, November 13, 2025, at 9:30 a.m. (CST).

Executive Committee members participating were Ms. Elinor Mount-Simmons (Z), Mr. Ted Mosteller, Mr. Joey Ginn, Mr. John Deegins, and Mr. Jim McKnight, who were all present in person or via Zoom at the meeting. Also present was General Board Member, Superintendent Mark McQueen.

Board Staff present: Mrs. Kimberly Bodine, Executive Director, Mrs. Maria Goodwin, Ms. Janine Dexter, Mrs. Rebecca Samarripa, Mrs. Shannon Walding, Mrs. Angela McLane, 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 #2**
- **Approval of 25-26 Internal Control Questionnaire (ICQ) & Assessment**
- **2024 Cost Allocation Lease Issue/Corrective Action**
- Financial Report ending 09.30.2025

Acceptance/Rescission of funds for PY 2025-2026

Chair Joey Ginn 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: \$12,000 RESEA- received as an additional release of program year 2024 funding approved retroactive to August 1, 2025; \$488,215.00- Workforce Development Projects State Funding year 25-26 State Rural Initiatives- retroactive to October 18, 2025; and \$2,992.80 - CareerSource Chipola for costs incurred in August and September as part of the Regional Staff sharing agreement with Region 3 - retroactive to August 1, 2025. She also detailed that CSGC received \$25,350.00 in Unrestricted Funds. The Food Pantry received two donations totaling \$600 (\$500 from BTR properties and \$100 from Rebecca Quinlan), and \$24,750 from Florida Commerce for the Veterans Incentive Program as a first-place award at the JVSG Summit for the CSGC Veteran's Team. Ms. Dexter offered to answer any questions, but there were none.

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

**A motion was made by Mr. Jim McKnight to approve the acceptance/rescission of funds for PY 2025-2026 as presented above. Mr. John Deegins seconded, and the motion passed unanimously.**

Approval of Budget PY 2025-2026-Modification #2

Mr. Joey Ginn asked Ms. Dexter to continue with item two: Approval of Budget PY2025-2026 Modification #2. Ms. Dexter stated that the recommended modification will apply to the funds that were just approved under Acceptance of Funds. She noted that most of the dollars are going into Salaries/Fringes and Direct Services. Ms. Dexter explained that the State Rural Initiatives grant has quite a lot of participant expenses thus why the direct services line is high. She said Mrs. Maria Goodwin will be discussing this grant in more detail in our general board meeting following the conclusion of the Executive/Finance meeting. Ms. Dexter directed the board's attention to a separate handout showing more detail regarding the specific line items to which the funds are being applied. In conclusion, the board

budget with modification 2 is \$3,445,219.78.

Mr. Joey Ginn asked for a motion to approve Budget Modification #2 for PY 2025-2026.

**A motion was made by Mr. Jim McKnight to approve the PY 2025-2026 Budget Modification #2 as presented by Ms. Dexter above. Mr. John Deegins seconded, and the motion passed unanimously.**

#### Approval of 25-26 Internal Control Questionnaire (ICQ) & Assessment

Chair Joey Ginn asked Mrs. Bodine to present agenda item three: Approval of 25-26 Internal Control Questionnaire (ICQ) and assessment. Mrs. Bodine provided an overview of the ICQ including that it was developed by FLCOMM-Bureau of Financial Monitoring and Accountability as a self-assessment tool. She highlighted that the objective is to find out the effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations. She provided a little background into what the five sections in the ICQ consist of: 1) the control environment, 2) the risk assessment, which includes an active process for identifying and analyzing risks; 3) control activities are the actions taken that are guided by policies and procedures that help to mitigate risks-activities are at all levels of the organization; 4) Information and Communication: internal and external communication and provision of information ensures that staff members have the information needed to understand and uphold control activities; and 5) Monitoring-Ongoing reviews, reporting, evaluations which assess control activities, and assist in recommending/establishing new policies or procedures to improve controls. She explained that there were no changes in what was asked from the previous year; however, she explained since this is required annually that their answers may change as procedures, policies, and momentum of the organization changes to meet the needs of the community, but she reported there were no significant changes for this year. She offered to entertain any questions. There were none.

Mr. Joey Ginn asked for a motion to approve the 25-26 Internal Control Questionnaire (ICQ) & assessment as presented.

**A motion was made by Mr. Ted Mosteller to approve the 25-26 ICQ presented above. Mr. John Deegins seconded, and the motion passed unanimously.**

#### 2024 Cost Allocation Lease Issue/Corrective Action

Chair Joey Ginn asked Mrs. Bodine to continue to the next agenda item: 2024 Cost Allocation Lease Issue/Corrective Action. Mrs. Bodine explained Lease payments were made in February and March of 2024 from a single funding source due to a misinterpretation of guidance by financial staff at that time. She explained that while it's not generally allowable to pay expenses from funding sources that don't follow direct expenditures, there is language an OMB Circular citation that references certain situations where costs may be transferred and where benefit to each grant may be difficult to determine the proportion to each grant due to the interrelationship of the work. When it was discovered that the payments had been made and reviewed by staff, the year was beyond closeout. Mrs. Bodine said that she felt the best remedy was to go ahead and bring the issue to FL COMM directly and to seek technical assistance from the CFO at FI COMM. After discussing the issue with FL COMM, it was agreed that there was no way to resolve the issue since the NFAs for that year were closed, and that the funds spent would be considered a disallowed cost and the agency would be required to repay the funds to USDOL. Mrs. Bodine agreed and indicated to them that she would seek approval by her board to pay the funding from unrestricted funds. The total disallowance to be paid from unrestricted funds is \$43,341.23.

She explained that they have several hundred thousand dollars of unrestricted funds that they have amassed just for reasons like this, so that if there is a mistake, they can cover it with their own unrestricted funds. The other option, if they had not had those funds, would be to go before the county commissioners to request the payment. By Federal law Boards of County Commissions (or Chief Local Elected Officials) are financially responsible for workforce boards. Executive Committee (11-13-25) Meeting Minutes

She stated that they never had to exercise that option and would hope never to do so. Mrs. Bodine said she takes full responsibility as the executive director, for the error. She also recommended that in addition to sending the money back out of unrestricted funds, to also approve language that was sent to board members with the agenda to modify the Administrative Plan that so that it states that a deviation from the approved cost allocation plan must be discussed with the executive director in advance and written approval given prior to the execution of the decision.

Mr. Joey Ginn asked for a motion to approve the corrective actions of paying the cost back and approving the added language in the Administrative Plan as a safeguard as presented.

**A motion was made by Mr. Jim McKnight to approve the corrective actions of paying the cost back and approving the added language in the Administrative Plan as a safeguard as presented. Mr. Ted Mosteller seconded, and the motion passed unanimously.**

### Financial Report

Ms. Dexter indicated that the report presented is through September 30, 2025; at that time CSGC should have been close to 25% 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 detailed that the early termination fee was paid for the Job Center lease which shows 100% spent. Mrs. Dexter explained that other services are at 86% due to payments made to Florida Commerce, which she noted that she will be adding dollars to that line to cover the lease issues at the next board meeting. She detailed that these items are listed separately under the Direct Services section because Unrestricted Funds were used to cover those costs: Professional Services and Wages and Benefits are higher due to the summer programs and internships; the Repairs and Maintenance percentage is a tad higher because of the costs to prepare the new space at Haney Technical College, the Lease/Building payment percentage is at 62% but that will start to level off since CSGC will not have the large monthly lease payment going forward; Subscriptions is at almost 62% because of a yearly subscription paid in advance; and Other Services is over 67% because of the annual inspection for the fire extinguishers.

Ms. Dexter reported that CSGC's ITA expenditure rate as of September 30th was 56.65%, 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 26.37%.

Ms. Dexter directed the board to pages 3 and 4, where Administrative Costs are almost 20% spent, Direct Client Service costs are almost 25% spent, and the One Stop Direct costs are almost 32% spent. She reported that the total Board expenses are 24.46% spent at the end of September.

Ms. Dexter indicated that the next few pages of the agenda packet list the grant-by-grant details. She explained that this may look a little different from years prior because of the required changes from Florida Commerce that each award that is passed through must be tracked separately by NFA ID number and must balance to zero at the end of the program year. The carry forward funding will be used first before spending any funds on the new grants, which is why some grants are listed as 100% spent. She then directed the board to the expenditure analysis, on page 10 of the agenda packet and she reported that CSGC is at 24% expended overall for the region, as compared to last year when they were at 20% 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, Chair Joey Ginn 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. Joey Ginn 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, Chair Joey Ginn adjourned the meeting at 9:57 am. CST