



**Benton Franklin Workforce Development Council (BFWDC)
Executive Committee Minutes**

October 31, 2023, 3:00 p.m.: WorkSource Columbia Basin Room 7/Zoom Hybrid

Call to Order & Welcome

Todd Samuel called the meeting to order at 3:00 p.m. Todd welcomed all in attendance and thanked them for taking the time to support the mission and vision of the BFWDC.

Cyndelle Howell conducted a roll call of Board members and staff to the Board – a quorum was present.

Cyndelle welcomed virtual guests, asking that they communicate their name and organization using the Zoom chat feature – no virtual guests were present.

Minutes

September 26, 2023, Executive Committee meeting minutes were presented for a motion to approve.

Todd Samuel called for a motion to approve the Executive Committee meeting minutes from September 26, 2023.

Amanda Jones requested that the minutes be updated to reflect the additional conversation discussing the BFWDC budget and grant monies.

Todd Samuel called for any additional recommendations for change within the meeting minutes.

There was no additional comment from committee members.

Todd Samuel motioned to approve September 26, 2023, Executive Committee meeting minutes with revisions to include additional conversation discussing the BFWDC budget and grant monies. Lynn Ramos-Braswell seconded; the motion was carried unanimously to approval.

CliftonLarsonAllen LLP (CLA) Audit – MoniQue Didier & Emily McCann

The CLA Audit team provided a slide deck of the most recent audit performed for BFWDC. The CLA Team discussed deliverables they have issued, including reporting on financial statements, internal control over financial reporting, and compliance. They also issue a governance communications letter included with the meeting materials. Lastly, compliance with the major program requirements following uniform guidance and government auditing standards. There were no findings in testing the federal funds, WIOA cluster, financial statements, or compliance. The BFWDC business assets, liabilities, revenue, and expenses were overviewed with the Executive committee members reflecting Program Year 2022 and 2023. This depicts the percentage of their spending on program service expenditures versus supporting services or administration in the nonprofit realm. And then, lastly, a trend analysis. This is a 5-year graph depicting revenue compared to expenses from program years 2019-2023. MoniQue stated that they did not encounter any difficulties in performing their audit. They had no disagreements with management, no consultations with other independent auditors that they were aware of, and no other findings or issues to report to the Executive committee.

Todd commented that the BFWDC has diligently worked to diversify its funds and not rely entirely on WIOA grant dollars. He was pleased to see the increase in additional funds going to the community year-over-year; Todd expressed his appreciation.

2022 Internal Revenue Service Form 990 – DeAnn Bock, MoniQue Didier & Emily McCann

CLA has drafted, summarized, and reviewed the significant sections and schedules on Form 990 (federal tax return).

- Program Service Accomplishments
- Statement of Revenue
- Statement of Expenses
- Balance Sheet
- Schedule A: Charity Status
- Schedule B: Schedule of Contributions
- Schedule D: Supplemental Financial Statements
- Schedule I: Grants and Other Assistance to Individuals and Entities in the U.S.
- Schedule O: Supplemental Information to Form 990

Todd Samuel called for any recommendations for change within Form 990 or comments.

Cynthia Garcia recommended the addition of TC Futures to be included with WorkSource Columbia Basin.

There was no additional comment from committee members.

Todd called for a motion to approve the 2022 Internal Revenue Service Form 990 with the recommended update to include TC Futures.

Amanda Jones motioned to approve the 2022 Internal Revenue Service Form 990 with the recommended update. Adolfo de Leon seconded; the motion was carried unanimously to approval.

Financial Reports– DeAnn Bock, Fiscal Manager

Cumulative Financial Statement Review as of 08/31/2023.

DeAnn reviewed the BFWDC cumulative financial reports with members, which were included in the meeting materials. She commented that the expenses for August were usual, and no extenuating expenditures occurred.

Corporate: DeAnn highlighted the balance sheet and the statement of revenues and expenditures ending 08/31/23 for the corporate entity account. The balance sheet was updated to reflect the accrued vacation payable and money market interest earned. The statement of revenues and expenditures reflects the year-to-date interest, which was twenty-one dollars in August. There were expenses not eligible to be covered by WIOA or other grants totaling two thousand dollars; these were the people-for-people invoices left over from the OHDC grant.

Main WDC: The balance sheet and the statement of revenue and expenditures ending 08/31/23 for the main WDC account were reviewed. This is a summary of the assets and liabilities of the main entity account. DeAnn commented that, as MoniQue and Emily previously stated in their presentation, due to

the new lease standards, they must present financial statements, including listing the short-term and long-term lease liabilities.

WSCB: Lastly, DeAnn discussed the WSCB Partnership balance sheet and the statement of revenues and expenditures ending 08/31/23. DeAnn presented the balance sheet and reflected that these are very consistent expenses, which usually don't fluctuate monthly. DeAnn also noted in the liability section, Lease Liability – Short Term.

Todd asked DeAnn if she had any concerns with August's financial review.

DeAnn stated that she did not, as these were standard operating expenses.

Program Year 2023 Revised Operating Budget – DeAnn Bock, Fiscal Manager

DeAnn presented the worksheet, which included the deficit budget approved in July 2023 and the revisions, including the explanation of changes.

Additional revenue noted was the reallocation of WIOA funds from other areas unable to spend down the resources and additional State EcSA dollars coming from cannabis sales. Those funds are listed for the total granted amount through 2025. DeAnn commented that they will probably have to utilize all their administration funds to get through the end of this program year. The Career Path Services contract will be modified to encompass the scope of work for business services as that position at the BFWDC was eliminated. There is also a decrease in salaries, wages, and benefits due to layoffs.

DeAnn has implemented a spending freeze for the remainder of the program year (06/30/24) for the BFWDC. She also has a month-by-month forecast for review if board members are interested. The spending freeze encompasses travel, subscriptions, decreased janitorial service, and supplies.

With this additional revenue, including utilizing administration funds from PY24/25, the budget has a surplus of \$227.61. DeAnn informed the board that this document would be regularly updated and reviewed as changes to the operating budget occur.

Todd asked if the BFWDC was to receive additional grant funds if that would lessen the deficit.

DeAnn stated that because it is late in the program year, there is not enough time to affect their current state. The turnaround time for grant applications from submittal to funds released is several months. Additionally, any extra funds would be helpful. DeAnn is not confident the BFWDC will receive the outstanding grant as they were looking for a specific type of organization and platform. The administration funds for that grant are 10% over two years, and because there is not much administration overhead, those funds would be best served by the consortium.

Todd asked if a significant expense came up, how would the BFWDC cover those costs?

DeAnn clarified that funds in the corporate entity account would cover those unexpected expenses. Furthermore, she has removed all excessive spending outside of normal business operations. The only place left where expenses could be reduced is in wages.

Lynn Ramos-Braswell thanked DeAnn for clarifying the grant money received within the BFWDC vs. the total award because \$600,000 versus \$30,000 over two years is a stark difference.

Todd Samuel called for any additional questions, comments, or concerns with the presented PY2023 revised operating budget.

Amanda Jones requested a more regular, robust conversation around the budget, whether surplus or deficit, during the executive committee meetings moving forward.

There was no additional comment from committee members.

Todd Samuel called for a motion to approve the presented Program Year 2023 Revised Operating Budget.

Todd motioned to approve the presented Program Year 2023 Revised Operating Budget. Amanda Jones seconded; the motion was carried unanimously to approval as presented.

CEO Report – Tiffany Alviso, CEO

Washington Workforce Association (WWA)

Tiffany provided an update on recent WWA convenings. They're working with federal partners on potentially revising the Workforce Innovation Opportunity Act (WIOA), which could happen as early as November in Congress. There is a big business drive for allocating resources to an incumbent worker training model versus on-the-job training. The additional obstacle is that funding is received in portions, and many local and state agencies have discovered that this can be quite burdensome.

TC Futures

Educational Services District 123 will be working with their commercial realtor as they search for an alternate property for TC Futures. ESD123 will hold the lease of the new facility. There will be minimal disruption as they focus on property centered on what they're trying to achieve in employment training and GED prep. This information will be quantified in their memorandum of understanding agreement with ESD123, and they will continue to contribute those resources.

BFWDC Calendar

Tiffany discussed the BFWDC and updated office closures in observance of holidays. An updated calendar will be disbursed.

Policy 2023-06 Incumbent Worker Training – Jessie Cardwell

Incumbent Worker Training (IWT) under WIOA Title I is designed to either increase the competitiveness of employees and employers or avert employee layoffs. Per WIOA Section 134(d)(4)(A)(i) and 20 CFR 680.780, the BFWDC may reserve and expend up to 20 percent of their combined WIOA Title I Adult and Dislocated Worker formula funds for IWT. The BFWDC may also use WIOA Title I statewide activities funds on Incumbent Worker Training if the Governor has provided those funds for that purpose. Per WIOA Section 134(a)(3)(A)(i), the BFWDC may use state Rapid Response funds provided by the State for incumbent worker training to avert layoffs.

Currently, the BFWDC does not utilize Incumbent Worker Training activities.

Jessie shared that the purpose of this policy is to clarify the criteria by which the Benton-Franklin Workforce Development Council (BFWDC) will determine which employers and workers are eligible for incumbent worker training using Workforce Innovation and Opportunity Act (WIOA) Title I formula funds

or statewide Rapid Response funds, and the cost-sharing required for incumbent worker training WIOA Section 134 (d)(4)).

The BFWDC staff recommends a motion to approve Policy No: 2023-06 Incumbent Worker Training as presented.

Todd Samuel called for a motion to approve Policy No: 2023-06 Incumbent Worker Training.

Amanda Jones motioned to approve Policy No: 2023-06 Incumbent Worker Training. Adolfo de Leon seconded; the motion was carried unanimously to approval as presented.

Executive Member Round Table

Due to time constraints and the Board of Directors meeting immediately following, good of the order items were tabled for the Board of Directors meeting.

Adjournment

Todd Samuel adjourned the executive committee meeting at 3:49 p.m.

Next Meeting

Executive Committee Meeting – Tuesday, November 28, 2023, at 4:00 p.m. WSCB Room 7/Zoom

Quarterly Board Meeting – Tuesday, January 30, 2024, at 4:00 p.m. WSCB Room 8/Zoom

Attendance

Chief Local Elected Officials	Board Members	Staff to the Board	Guests	Absent
Clint Didier	Todd Samuel	Tiffany Alviso	Crystal Bright	Will McKay
	Adolfo de Leon	DeAnn Bock	Jan Warren	
	Lynn Ramos-Braswell	Cynthia Garcia		
	Amanda Jones	Jessie Cardwell		
		Cyndelle Howell		

Respectfully Submitted:

 12/4/2023
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 Todd Samuel, Board Chair Date

 11/29/2023
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 Lynn Ramos-Braswell, Board Secretary Date

 11/29/2023
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 Cyndelle Howell, Administrative Assistant Date