

**SUMMIT/MEDINA WORKFORCE DEVELOPMENT BOARD  
FINANCE COMMITTEE MEETING MINUTES  
OF THURSDAY, December 1, 2022**

Summit & Medina Workforce Area Council of Governments (SAMWA COG)  
175 South Main Street, Suite 209, Akron, OH 44308

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Phone Conference ID: 561 176 6#

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**Workforce Development Board (WDB) Finance Committee Members Present:** Jeff Bissell, WDB Vice Chair (*virtual*); Anthony Esposito, Finance Committee Chair (*virtual*); David Prentice

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**Workforce Development Board (WDB) Finance Committee Members Absent:** Mark Derrig (*excused*); Mandy Hinkel (*excused*); Maria Miller (*excused*); Erin Ploucha (*excused*)

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**WDB/SAMWA COG Staff Present:** Meghan Adair, Special Projects Manager; Grace Glaubman, Executive Director; Christine Marshall, Executive Director

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**Fiscal Staff Present:** Tari Addison, Fiscal Operations Manager, CSDJFS; Thomas Jalbert, Finance Administrator, CSDJFS; Mark Milhoan, Fiscal Reporting Administrator, CSDJFS; Phil Montgomery

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**I. CALL TO ORDER**

- a. Chair Esposito called the Finance Committee meeting to order at 8:11 AM. Those present introduced themselves and roll was taken by Adair of all WDB members present, both in person and virtually, in keeping with the new rules for hybrid in-person/virtual meetings of the WDB and its Committees.

**II. APPROVAL OF MINUTES**

- a. Esposito requested a motion to approve the 6/16/2022 Finance Committee meeting minutes. Prentice made the motion, which Bissell seconded. The motion was passed by a roll call vote of Committee Members present in person and virtually, recorded by Adair, with no objections or abstentions.

**III. REPORTS**

- a. Esposito then turned the meeting over to Jalbert, to share with the committee how the SFY 22 allocations ended following the funding liquidation period of 9/30/22 and reviewed the following summary reports:
  - i. SFY 2022 Area 2 Financials as of 9/30/22
    - Jalbert noted the available balance for Year 2 funding which ended June 30 and liquidated September 30 was zero dollars for adult, dislocated and administration for both counties. However, the difficulty to expend youth funds in both counties continues post COVID with just over \$470,000 in Summit and close to \$60,000 in Medina remained on September 30 and was recaptured by the State.
  - ii. SFY 2022 Allocations and Expenditures as of 9/30/22
    - Jalbert then turned the committee's attention to the ending balances for the SFY 22 WIOA program expenditures through review of the various service delivery contracts and training agreements under the adult, dislocated and youth categories for both counties. One item of note is the number of ITAs written during SFY 22 in Summit was

much higher than previous years. Marshall explained that while we are over budget in a training line item, we are not over budget within the category of training which includes, OJT, TJ, and IWT. Montgomery inquired about the difference between ITAs and OJTs, which Marshall responded to. Montgomery asked Prentice if there are more persons seeking trades. Marshall responded there is more response to youth seeking trades as their career choices.

- Jalbert went over the administrative expenditures noting that a few expenses ended up as slightly higher than anticipated such as audit, website and salaries and that these are all accounted for in the current year, SFY 23 budget.
- b. Jalbert then turned the committee's attention to the current year funding and reviewed the following summary reports:
- i. SFY 2023 Area 2 Financials as of 9/30/22
    - Jalbert then reviewed the WIOA financials report and noted disbursements and available budget for Adult, Dislocated Worker, and Youth programs and Administration across both Counties. He informed the committee that the report has a new column citing when the funds were received to help further distinguish WIOA's Year 1 and Year 2 allocation method. Jalbert noted that we always spend the youth administrative funding first for administration expenses and having expended \$125,000 in the first quarter is on track with the budget.
  - ii. SFY 2023 Allocations and Expenditures as of 9/30/22
    - Jalbert noted that on the program budget report the contract spending shown on the is only through September with a few October. Jalbert suggested that we add a line item to the youth budget for youth ITAs.
    - Jalbert moved to the RESEA budget report. Montgomery asked if this was renewed for this year? Marshall reminded the committee this is permanent funding for our Area's RESEA staff. Jalbert stated we are on track to expend the new RESEA budget.
    - Jalbert reviewed the Special grant allocations:
      - 1) Fresh State Grant, which as of this report only has some administrative costs for Meghan's salary. Marshall noted that the Summit County Public Health has submitted their first invoice last week.
      - 2) Jalbert reminded the committee that the COVID grant has been extended through 6/30/23. The grant can be used the same way as WIOA DW funds, which prevented SFY21 WIOA A/DW funding from being spent in full, but helps alleviate the increased demand on SFY22-23 WIOA A/DW funds, and should be spent in full before 6/30/23.
      - 3) Jalbert noted the year-to-date expenditures on the BRN grant.

#### **IV. OLD/UNFINISHED BUSINESS**

- a. Esposito asked for Marshall to report on the old business cited on the agenda. Marshall reminded the committee that at the June meeting the committee was informed that Area 2 received an email from the Auditor of State (AOS) on June 15, 2022, citing they planned to begin their Calendar Year 2021 annual audit in mid-July, 2022. Marshall stated the AOS completed certification of the SAMWA COG's Fiscal Year End Date 12/31/2021 Single Audit and filed it on 9/28/2022 with no findings. She then turned the committee's attention to attachment 6 in their packets which is a resulting action from the AOS audit where the Ohio Department of Job and Family Services (ODJFS) issued an official letter accepting the AOS Audit and noting there were no findings. Marshall explained that ODJFS does this every year as the entity allocating the federal funds to our Area.

#### **V. NEW BUSINESS**

- a. Esposito turned to Marshall to discuss an appropriation resolution with the committee under new business. Marshall explained that each year in December we have to create a calendar year budget to align with our fiscal agent Summit County's budget year. When they have our budget they are

able to open purchase orders and take care of disperse our funds throughout the year. Montgomery spoke about Summit County undergoing a change in financial systems from “Banner” to “Munis”. Marshall asked Jalbert to review the draft resolution with the committee. Jalbert explained how the resolution contains the account strings for the calendar year and that the resolution’s budget is determined by the two halves of our SFYs.

**VI. GOOD OF THE ORDER/ANNOUNCEMENTS**

- a. Esposito reminded the Committee that the next WDB Regular Meeting is scheduled for Thursday, December 8, 2022, at 8:00 AM and will be held in person at the Radisson Hotel, Akron Fairlawn, and virtually via MS Teams.

**VII. ADJOURNMENT**

- a. Esposito requested a motion to adjourn the 12/02/2022 WDB Finance Committee meeting. Prentice made the motion, which Bissell seconded. The motion was passed by a roll call vote of Committee Members present in person and virtually, recorded by Adair, with no objections or abstentions. The meeting adjourned at 8:36 AM.

Prepared by

*Christine Marshall*

*Executive Director, SAMWA COG*