Agenda

Finance Committee Meeting

May 22, 2025	8:30 AM	Missouri Job Center 1660 N Campbell Ave Springfield, MO 65803

1. **Call to Order**
2. **Approval of Minutes**
   2.1. March 27, 2025, Finance Committee Meeting Minutes
3. **New Business**
   3.1. Finance Report
4. **Reports**
   4.1. Status of Allocations
5. **Adjournment**

[ADA-STMT-W]

Call to Order			
	A regular meeting of the Ozark Region Workforce Development Board's Finance Committee was held via Zoom on Thursday, March 27, 2025. The meeting convened at 8:30 a.m., with Committee Chair Pat Shay presiding.		
Attendance			
*√ Notes in attendance: * Notes Board Member*			
Committee Members	√Andrea Sitzes	√Pat Shay*	Susan Johanson*
Guests	Kevin McGill*, Commissioner Nick Plummer, Bill Skains, Carmen May, Ericka Schmeeckle, Karen Dowdy, Katherine Proctor, Maddy MacNeil, Marta Mieze, Toby Stevenson, and Tracy Keithley.		
Approval of Minutes			
Minutes of the January 23, 2025, meeting	Mr. Shay asked for any additions or corrections to the meeting minutes. *A motion was made by Andrea Sitzes and seconded by Kevin McGill to approve minutes for the January 23, 2025, meeting as presented.* ***Motion carried.***		
Reports			

Finance Report	Mr. Stevenson gave the finance report as of February 2025.
	• Summary:
	  ○ PY24 Adult was fully expended.
	  ○ FY25 Adult was 22.66%.
	  ○ PY23 Youth was 97.14% expended.
	  ○ PY24 Youth was 26.17% expended.
	  ○ PY24 Dislocated Worker was fully expended.
	  ○ FY25 Dislocated Worker was 41.4% expended.
	  ○ FY23 RESEA was fully expended, and the communication was received that the State was working on the new allocations for the RESEA funding and that it would be backdated to January.
	  ○ PY24 SAEF 2 was 5.97% expended.
	  ○ PY24 Business Services was new and 0% expended.
	  ○ PY24 Equal Opportunity was 12.60% expended.
	  ○ Mr. Shay asked if the previous program year was closed and reconciled. Mr. Stevenson shared that some carryover was being used, but was nearly fully expended, and would not close until June 30.
	• Formula Funding:
	  ○ PY23/FY24 (July 2023 – June 2025)
	    ▪ PY23 Dislocated Worker Program was fully expended.
	    ▪ FY24 Dislocated Worker Program was fully expended.
	    ▪ PY23 Adult Program was fully expended.		

    - FY24 Adult Program was fully expended.
    - The operating to participant cost ratio was 63% operating and 37% participant.
  - PY23 Youth Program (April 2023 – June 2025)
    - Was 97.14% expended.
    - Had met the required 20% WEP requirement.
  - PY24/FY25 (July 2024 – June 2026)
    - PY24 Dislocated Worker Program was fully expended.
    - FY25 Dislocated Worker Program was 41.4% expended.
    - PY24 Adult Program was fully expended.
    - FY25 Adult Program was 22.66% expended.
    - The operating to participant cost ratio was 76% operating and 24% participant.
  - PY24 Youth Program (April 2024 – June 2026)
    - Was 33.29% expended.
    - Had a 10.4% WEP.
- Data:
  - Since July 2024, 10,810 individuals had visited one of the 3 locations.
  - Since July 2024, $1,234,512 had been expended (between the two program years).
  - The average cost per individual who visited one of the locations was $114.20.
    - Based on the average cost per individual:
      - $56,414.80 had been spent on individuals who resided in Christian County.
      - $7,423.00 had been spent on individuals who resided in Dallas County.
      - $485,464.20 had been spent on individuals who resided in Greene County.
      - $22,040.60 had been spent on individuals who resided in Polk County.
      - $65,893.40 had been spent on individuals who resided in Stone County.
      - $342,029.00 had been spent on individuals who resided in Taney County.
      - $15,645.40 had been spent on individuals who resided in Webster County.
      - $239,591.60 had been spent on individuals who resided outside the Ozark Region or did not have a County listed.

	- Mr. Stevenson shared charts detailing foot traffic for the different locations that participants visited and the counties they resided in. - Mr. Skains inquired if the individuals had all received training. Mr. Stevenson explained that the data was based on foot traffic and included any individual who entered the Job Center looking for services. Ms. Dowdy explained that the foot traffic counted anyone who checked in when entering a Job Center. - Ms. Sitzes inquired about the "Outside/Unknown category." Ms. Schmeeckle explained that some individuals had come from outside the Ozark Region, especially if an Ozark Region Missouri Job Center was closer to their residence than the one within their region. The other aspect was those considered transient, homeless, or without a residence. - Ms. Sitzes suggested that at a future training, have a walk-through of what a participant's experience entering the job center would look like. • Board Budget: - FY23 was $19,446.33 - FY24 was $18,597.61 - Total of 38,043.94 - $8,284.84 was expended. - There were $900.00 of expected expenditures. - $28,859.10 was remaining after expenditures and expected expenditures. - $10,261.49 of the Board budget expired June 30, 2025. - Actual Expenditures Line Item Breakdown ▪ Consulting: $6,300.00 ▪ Food Supplies: $107.70 ▪ Insurance Premium: $1,075.00 ▪ Membership Dues: $15.00 ▪ Non-Capital Computer: $149.90 ▪ Other Professional Services: $629.00 ▪ Postage: $8.24 - Expected Expenditures Line Item Breakdown ▪ Consulting (Bill): $900.00 Mr. Shay shared that he would eventually like to see the cost of services and the effect on credentials, but he thanked Mr. Stevenson for the updates to the report. Mr. Shay asked for percentages to be added to the data portions of the report. Mr. Skains inquired if staff were seeing the effects of the layoffs. Ms. Keithley responded that staff had not seen an impact from the layoffs. Ms. Schmeeckle noted that many of the larger layoffs were anticipated to occur in the summer or just after. She added that staff were working on outreach to those possibly affected and were planning the first Job Fair at the new

	location. Mr. Shay asked about plans for the layoffs with the uncertainty surrounding the funding. Ms. Schmeeckle explained that once the allocations were final, the City was able to operate on a reimbursement method instead of telling a participant there was a need to wait until the money was received. Ms. Schmeeckle added that there would be save-the-dates coming up to schedule dates for historically needed special meetings, such as a budget planning meeting. There was a discussion regarding funding, co-enrollment, and WIOA as the payer of last resort. Ms. Sitzes explained that there were opportunities for Board members to attend training. • Missouri Association of Workforce Development (MAWD) Annual Conference at the end of April 2025, in Branson, MO. • National Association of Workforce Development Professionals (NAWDP) Annual Conference in May 2025, at Virginia Beach, VA. • The National Association of Workforce Boards (NAWB) Annual Conference was at the end of March 2025, in Washington, D.C. Although it was too late for 2025, note the conference as an opportunity for 2026. Ms. Stizes noted that at the Board meeting, there would be a line item to vote on allocating funds to send a few Board members to the upcoming opportunities. *A motion was made by Andrea Sitzes and seconded by Kevin McGill to approve the Finance Report as presented.* ***Motion carried.***
Consultant's Status	Ms. Sitzes explained that she had attended a Greene County Commission meeting. The Greene County Commission has worked out an agreement with SMCOG to continue with the process. She noted that an agreement was to be proposed at the Executive Committee meeting to finish the scope of work. Mr. Shay inquired about the timeline. Ms. Sitzes responded that the scope of work and agreements were being worked through the proper channels, and fundraising could continue through the end of the calendar year. *No action was taken.*
Consultant Funding	*Discussion was covered in the "Consultant's Status."* *No action was taken.*
Program Funding	Mr. Stevenson reported that the allocation had not been received. He noted that there had been discussion of calling special meetings when the allocations were received to aid in creating the budget. *No action was taken.*
Reports	

501c3 Status	Mr. Shay reported that he went to file the taxes for the Board as a 501c3, and noted that the information on file had reflected the old location and the previous Board Chair. He shared that he could file with the old information, but inquired who the best person was to update the information. He added that he believed Mr. Skains had taken care of the information in the past. Ms. Sitzes responded that if Mr. Skains had previously completed the information, it may be best for him to do it again. Mr. Skains said he would be willing to update the information, but needed the updated information.
Adjournment	
	The meeting was adjourned at 9:15 a.m.

Notes taken by: Maddy MacNeil, Executive Secretary

Next Meeting: May 22, 2025

Workforce Development – Ozark Region

Financial Report as of April 2025

Current Funding Budget & Expenditures

2022/2023/2024 Programs	FY23 ACTUAL	PY23 ACTUAL	FY24 ACTUAL	PY24 ACTUAL	FY25 ACTUAL	TOTAL ACTUAL	TOTAL BUDGET	% EXPENDED	Prior Year Funding	Variance	Variance Percentage
Workforce Innocation Opportunity Act Funds											
PY23 - ADULT		$128,198.00				$128,198.00	$128,198.00	100.00%	104572	$23,626.00	23%
FY24 - ADULT			$523,631.00			$523,631.00	$523,631.00	100.00%	467314	$56,317.00	12%
PY24 - ADULT				$126,214.00		$126,214.00	$126,214.00	100.00%	128198	-$1,984.00	-2%
FY25 - ADULT					$205,973.03	$205,973.03	$515,799.00	39.93%	523631	-$7,832.00	-1%
TOTAL ADULT						**$778,043.00**	**$778,043.00**	100.00%			
PY23 - YOUTH		$842,442.40				$842,442.40	$849,196.00	99.20%	732475	$116,721.00	16%
PY24 - YOUTH				$388,113.24		$388,113.24	$834,511.00	46.51%	849196	-$14,685.00	-2%
TOTAL YOUTH						**$732,475.00**	**$1,683,707.00**	43.50%			
PY23 - DISLOCATED WORKER		$94,356.00				$94,356.00	$94,356.00	100.00%	97761	-$3,405.00	-3%
FY24 - DISLOCATED WORKER			$343,173.00			$343,173.00	$343,173.00	100.00%	388383	-$45,210.00	-12%
PY24 - DISLOCATED WORKER				$106,552.00		$106,552.00	$106,552.00	100.00%	94356	$12,196.00	13%
FY25 - DISLOCATED WORKER					$228,379.43	$228,379.43	$387,736.00	58.90%	343173	$44,563.00	13%
TOTAL DISLOCATED WORKER						**$772,460.43**	**$931,817.00**				
PY24 - SAEF 2				$63,000.00		$63,000.00	$117,256.00	53.73%			
PY24 - 25% DW-RR BUSINESS SERVICES				$0.00		$0.00	$80,000.00	0.00%			
PY24 - EQUAL OPPORTUNITY OFFICER				$6,531.34		$6,531.34	$30,000.00	21.77%			

PY23, FY24 DWP Programs (July 2023-June 2025)

FUND	P&G	DESCRIPTION	ACCOUNTS	ACTUAL	MONTHLY	BUDGET	BUDGET VARIANCE	% EXPENDED
24100		DISLOCATED WORKER PY23 ADMIN	SALARY/FRINGE/OTHER	9,435.60	0.00	9,435.60	0.00	
24100		DISLOCATED WORKER PY23 PROGRAM	SALARY & FRINGE	42,697.54	0.00	42,697.54	0.00	
24100		DISLOCATED WORKER PY23 PROGRAM	PROG OTHER STAFFING COSTS	10,884.32	0.00	10,884.32	0.00	
24100		DISLOCATED WORKER FY23 PROGRAM	INDIVIDUAL TRAINING ACCOUNT	2,731.00	0.00	2,731.00	0.00	
24100		DISLOCATED WORKER PY23 PROGRAM	ON THE JOB TRAINING	7,611.82	0.00	7,611.82	0.00	
24100		DISLOCATED WORKER PY23 PROGRAM	SUPPORTIVE SERVICES	0.00	0.00	0.00	0.00	
24100		DISLOCATED WORKER PY23 PROGRAM	CASE MANAGER EXPENSES	20,995.72	0.00	20,995.72	0.00	
			TOTAL	**94,356.00**	**0.00**	**94,356.00**	**0.00**	**100.00**
24100		DISLOCATED WORKER FY24 ADMIN	SALARY/FRINGE/OTHER	34,317.30	0.00	34,317.30	0.00	
24100		DISLOCATED WORKER FY24 PROGRAM	SALARY & FRINGE	179,526.63	0.00	146,574.37	-32,952.26	
24100		DISLOCATED WORKER FY24 PROGRAM	PROG OTHER STAFFING COSTS	39,113.28	0.00	69,624.58	30,511.30	
24100		DISLOCATED WORKER FY24 PROGRAM	INDIRECT PROGRAM	0.00	0.00	0.00	0.00	
24100		DISLOCATED WORKER FY24 PROGRAM	INDIVIDUAL TRAINING ACCOUNT	15,028.91	0.00	0.00	-15,028.91	
24100		DISLOCATED WORKER FY24 PROGRAM	ON THE JOB TRAINING	14,987.75	0.00	0.00	-14,987.75	
24100		DISLOCATED WORKER FY24 PROGRAM	PRE-APPRENTICESHIP	0.00	0.00	0.00	0.00	
24100		DISLOCATED WORKER FY24 PROGRAM	INCUMBENT WORKER TRAINING	0.00	0.00	0.00	0.00	
24100		DISLOCATED WORKER FY24 PROGRAM	WORK EXPERIENCE	0.00	0.00	0.00	0.00	
24100		DISLOCATED WORKER FY24 PROGRAM	SUPPORTIVE SERVICES	195.00	0.00	32,907.63	32,712.63	
24100		DISLOCATED WORKER FY24 PROGRAM	CASE MANAGER EXPENSES	60,004.13	0.00	59,749.12	-255.01	
			TOTAL	**343,173.00**	**0.00**	**343,173.00**	**0.00**	**100.00**

PY23, FY24 Adult Programs (July 2023 – June 2025)

FUND	P&G	DESCRIPTION	ACCOUNTS	ACTUAL	MONTHLY	BUDGET	BUDGET VARIANCE	% EXPENDED
24090		ADULT PY23 ADMIN	SALARY/FRINGE/OTHER	12,819.80	0.00	12,819.80	0.00	
24090		ADULT PY23 PROGRAM	SALARY & FRINGE	83,182.05	0.00	83,182.05	0.00	
24090		ADULT PY23 PROGRAM	PROG OTHER STAFFING COSTS	10,630.95	0.00	10,630.95	0.00	
24090		ADULT PY23 PROGRAM	INDIVIDUAL TRAINING ACCOUNT	4,999.00	0.00	4,999.00	0.00	
24090		ADULT PY23 PROGRAM	ON THE JOB TRAINING	0.00	0.00	0.00	0.00	
24090		ADULT PY23 PROGRAM	SUPPORTIVE SERVICES	753.03	0.00	753.03	0.00	
24090		ADULT PY23 PROGRAM	CASE MANAGER EXPENSES	15,813.17	0.00	15,813.17	0.00	
			TOTAL	128,198.00	0.00	128,198.00	0.00	**100.00**
24090		ADULT FY24 ADMIN	SALARY/FRINGE/OTHER	52,363.10	0.00	52,363.10	0.00	
24090		ADULT FY24 PROGRAM	SALARY & FRINGE	201,243.14	0.00	223,650.71	22,407.57	
24090		ADULT FY24 PROGRAM	PROG OTHER STAFFING COSTS	67,799.89	0.00	106,236.76	38,436.87	
24090		ADULT FY24 PROGRAM	INDIVIDUAL TRAINING ACCOUNT	108,213.36	0.00	0.00	-108,213.36	
24090		ADULT FY24 PROGRAM	ON THE JOB TRAINING	0.00	0.00	0.00	0.00	
24090		ADULT FY24 PROGRAM	PRE-APPRENTICESHIP	0.00	0.00	0.00	0.00	
24090		ADULT FY24 PROGRAM	WORK EXPERIENCE	0.00	0.00	0.00	0.00	
24090		ADULT FY24 PROGRAM	SUPPORTIVE SERVICES	0.00	0.00	50,212.16	50,212.16	
24090		ADULT FY24 PROGRAM	CASE MANAGER EXPENSES	94,011.51	0.00	91,168.27	-2,843.24	
			TOTAL	523,631.00	0.00	523,631.00	0.00	**100.00**

AD & DW PY23/FY24 Operating	635,077.80	63%
AD & DW PY23/FY24 Participant	366,340.12	37%
Total AD & DW PY23/FY24 Expenditures	1,089,358.00	

PY23 Youth Program (April 2023 – June 2025)

DESCRIPTION	ACCOUNTS	Actual	MONTHLY	Budget	BUDGET VARIANCE	% EXPENDED
YOUTH PROG PY23 ADMIN	SALARY/FRINGE/OTHER	84,919.60	2,757.42	84,919.60	0.00	
YOUTH PY 23 PROGRAM IN SCHOOL	SALARY & FRINGE	28,524.77	0.00	72,541.41	44,016.64	
YOUTH PY 23 PROGRAM IN SCHOOL	PROG OTHER STAFFING COSTS	14,303.04	0.00	34,457.99	20,154.95	
YOUTH PY 23 PROGRAM IN SCHOOL	WORK EXPERIENCE	0.00	0.00	5,914.07	5,914.07	
YOUTH PY 23 PROGRAM IN SCHOOL	WORK EXPERIENCE STAFFING	0.00	0.00	1,478.52	1,478.52	
YOUTH PY 23 PROGRAM IN SCHOOL	IS ON THE JOB TRAINING	0.00	0.00	3,257.25	3,257.25	
YOUTH PY 23 PROGRAM IN SCHOOL	SUPPORTIVE SERVICES	0.00	0.00	814.31	814.31	
YOUTH PY 23 PROGRAM OUT SCHOOL	SALARY & FRINGE	288,702.00	0.00	290,163.00	1,461.00	
YOUTH PY 23 PROGRAM OUT SCHOOL	PROG OTHER STAFFING COSTS	152,447.12	0.00	137,831.00	-14,616.12	
YOUTH PY 23 PROGRAM OUT SCHOOL	INDIVIDUAL TRAINING ACCOUNT	110,853.00	110,853.00	0.00	-110,853.00	
YOUTH PY 23 PROGRAM OUT SCHOOL	WORK EXPERIENCE	92,592.24	1,648.24	112,367.27	19,775.03	
YOUTH PY 23 PROGRAM OUT SCHOOL	WORK EXPERIENCE STAFFING	59,085.11	0.00	28,091.82	-30,993.29	
YOUTH PY 23 PROGRAM OUT SCHOOL	ON THE JOB TRAINING	0.00	0.00	61,887.81	61,887.81	
YOUTH PY 23 PROGRAM OUT SCHOOL	SUPPORTIVE SERVICES	11,015.52	1,092.95	15,471.95	4,456.43	
TOTAL OBLIGATED EXPENDITURES =100%	**TOTAL OBLIGATED WEP = 21.3%**	**842,442.40**	**116,351.61**	**849,196.00**	**6,753.60**	**99.20**

PY24, FY25 DWP Programs (July 2024 – June 2026)

FUND	P&G	DESCRIPTION	ACCOUNTS	ACTUAL	MONTHLY	BUDGET	BUDGET VARIANCE	% EXPENDED
24100		DISLOCATED WORKER PY24 ADMIN	SALARY/FRINGE/OTHER	10,655.19	0.00	10,655.19	0.00	
24100		DISLOCATED WORKER PY24 PROGRAM	SALARY & FRINGE	53,406.63	0.00	44,751.36	-8,655.27	
24100		DISLOCATED WORKER PY24 PROGRAM	PROG OTHER STAFFING COSTS	15,710.98	0.00	22,251.36	6,540.38	
24100		DISLOCATED WORKER PY24 PROGRAM	INDIVIDUAL TRAINING ACCOUNT	0.00	0.00	3,020.05	3,020.05	
24100		DISLOCATED WORKER PY24 PROGRAM	ON THE JOB TRAINING	0.00	0.00	7,027.15	7,027.15	
24100		DISLOCATED WORKER PY24 PROGRAM	SUPPORTIVE SERVICES	0.00	0.00	0.00	0.00	
24100		DISLOCATED WORKER PY24 PROGRAM	CASE MANAGER EXPENSES	26,779.20	0.00	18,846.89	-7,932.31	
			TOTAL	**106,552.00**	**0.00**	**106,552.00**	**0.00**	**100.00**
24100		DISLOCATED WORKER FY25 ADMIN	SALARY/FRINGE/OTHER	37,961.60	7,129.55	38,773.60	812.00	
24100		DISLOCATED WORKER FY25 PROGRAM	SALARY & FRINGE	133,362.58	41,536.18	167,225.13	33,862.55	
24100		DISLOCATED WORKER FY25 PROGRAM	PROG OTHER STAFFING COSTS	17,963.65	8,552.03	76,484.30	58,520.65	
24100		DISLOCATED WORKER FY25 PROGRAM	INDIRECT PROGRAM	0.00	0.00	16,000.00	16,000.00	
24100		DISLOCATED WORKER FY25 PROGRAM	INDIVIDUAL TRAINING ACCOUNT	1,469.08	1,469.08	15,645.92	14,176.84	
24100		DISLOCATED WORKER FY25 PROGRAM	ON THE JOB TRAINING	0.00	0.00	0.00	0.00	
24100		DISLOCATED WORKER FY25 PROGRAM	PRE-APPRENTICESHIP	0.00	0.00	0.00	0.00	
24100		DISLOCATED WORKER FY25 PROGRAM	INCUMBENT WORKER TRAINING	0.00	0.00	0.00	0.00	
24100		DISLOCATED WORKER FY25 PROGRAM	WORK EXPERIENCE	0.00	0.00	0.00	0.00	
24100		DISLOCATED WORKER FY25 PROGRAM	SUPPORTIVE SERVICES	0.00	0.00	5,000.00	5,000.00	
24100		DISLOCATED WORKER FY25 PROGRAM	CASE MANAGER EXPENSES	37,622.52	9,170.65	68,607.05	30,984.53	
			TOTAL	**228,379.43**	**67,857.49**	**387,736.00**	**159,356.57**	**58.90**

PY24, FY25 Adult Programs (July 2024 – June 2026)

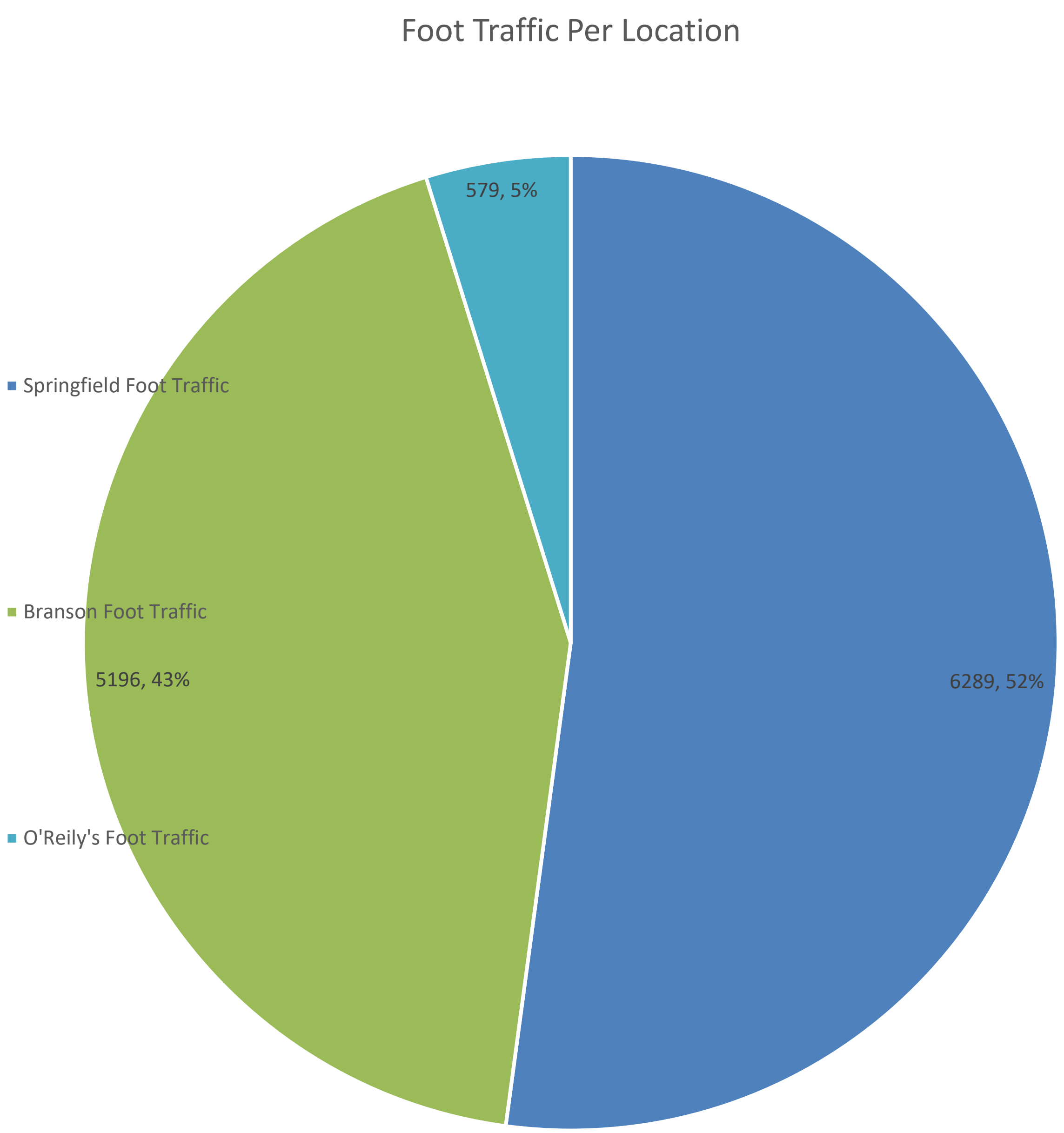
FUND	P&G	DESCRIPTION	ACCOUNTS	ACTUAL	MONTHLY	BUDGET	BUDGET VARIANCE	% EXPENDED
24090		ADULT PY24 ADMIN	SALARY/FRINGE/OTHER	12,621.39	0.00	12,621.39	0.00	
24090		ADULT PY24 PROGRAM	SALARY & FRINGE	82,575.87	0.00	53,132.27	-29,443.60	
24090		ADULT PY24 PROGRAM	PROG OTHER STAFFING COSTS	17,247.38	0.00	26,198.90	8,951.52	
24090		ADULT PY24 PROGRAM	INDIVIDUAL TRAINING ACCOUNT	0.00	0.00	10,928.80	10,928.80	
24090		ADULT PY24 PROGRAM	ON THE JOB TRAINING	0.00	0.00	0.00	0.00	
24090		ADULT PY24 PROGRAM	SUPPORTIVE SERVICES	0.00	0.00	1,000.00	1,000.00	
24090		ADULT PY24 PROGRAM	CASE MANAGER EXPENSES	13,769.36	0.00	22,332.64	8,563.28	
			TOTAL	126,214.00	0.00	126,214.00	0.00	**100.00**
24090		ADULT FY25 ADMIN	SALARY/FRINGE/OTHER	36,749.13	9,014.41	51,579.90	14,830.77	
24090		ADULT FY25 PROGRAM	SALARY & FRINGE	88,833.45	45,365.88	222,135.76	133,302.31	
24090		ADULT FY25 PROGRAM	PROG OTHER STAFFING COSTS	22,633.32	10,743.49	102,067.08	79,433.76	
24090		ADULT FY25 PROGRAM	INDIVIDUAL TRAINING ACCOUNT	14,276.94	4,970.00	43,749.44	29,472.50	
24090		ADULT FY25 PROGRAM	ON THE JOB TRAINING	0.00	0.00	0.00	0.00	
24090		ADULT FY25 PROGRAM	PRE-APPRENTICESHIP	0.00	0.00	0.00	0.00	
24090		ADULT FY25 PROGRAM	WORK EXPERIENCE	0.00	0.00	0.00	0.00	
24090		ADULT FY25 PROGRAM	SUPPORTIVE SERVICES	0.00	0.00	5,000.00	5,000.00	
24090		ADULT FY25 PROGRAM	CASE MANAGER EXPENSES	43,480.19	18,994.15	91,266.82	47,786.63	
			TOTAL	205,973.03	89,087.93	515,799.00	309,825.97	**39.93**

AD & DW PY24/FY25 Operating	431,733.86	76%
AD & DW PY24/FY25 Participant	137,397.29	24%
Total AD & DW PY24/FY25 Expenditures	667,118.46	

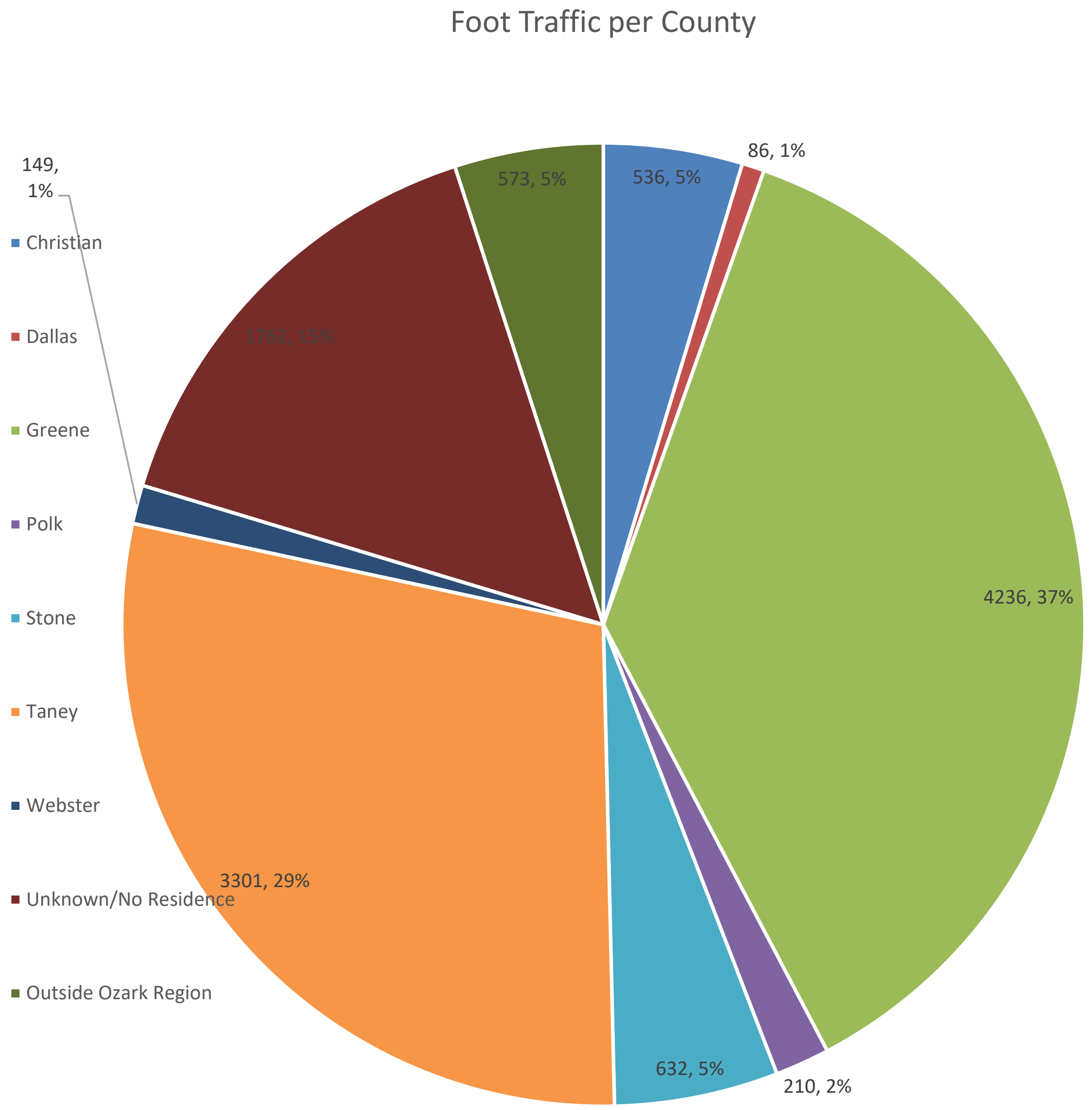
PY24 Youth Program (April 2024 – June 2026)

DESCRIPTION	ACCOUNTS	Actual	MONTHLY	Budget	BUDGET VARIANCE	% EXPENDED
YOUTH PROG PY24 ADMIN	SALARY/FRINGE/OTHER	10,223.39	8,584.84	83,451.10	73,227.71	
YOUTH PY 24 PROGRAM IN SCHOOL	SALARY & FRINGE	15,461.12	3,241.50	35,011.45	19,550.33	
YOUTH PY 24 PROGRAM IN SCHOOL	PROG OTHER STAFFING COSTS	2,630.39	1,233.47	17,263.71	14,633.32	
YOUTH PY 24 PROGRAM IN SCHOOL	WORK EXPERIENCE	0.00	0.00	3,376.24	3,376.24	
YOUTH PY 24 PROGRAM IN SCHOOL	WORK EXPERIENCE STAFFING	10,466.47	10,446.47	7,269.94	-3,196.53	
YOUTH PY 24 PROGRAM IN SCHOOL	SUPPORTIVE SERVICES	0.00	0.00	2,500.00	2,500.00	
YOUTH PY 24 PROGRAM IN SCHOOL	IS INDIRECT	0.00	0.00	1,000.00	1,000.00	
YOUTH PY 24 PROGRAM OUT SCHOOL	SALARY & FRINGE	293,761.30	61,588.45	315,103.10	21,341.80	
YOUTH PY 24 PROGRAM OUT SCHOOL	PROG OTHER STAFFING COSTS	52,579.54	24,894.54	155,373.46	102,793.92	
YOUTH PY 24 PROGRAM OUT SCHOOL	YOUTH INDIVIDUAL TRAINING ACCOUNT	464.00	0.00	45,000.00	44,536.00	
YOUTH PY 24 PROGRAM OUT SCHOOL	WORK EXPERIENCE	0.00	0.00	63,127.62	63,127.62	
YOUTH PY 24 PROGRAM OUT SCHOOL	WORK EXPERIENCE STAFFING	1,999.17	0.00	75,929.64	73,930.47	
YOUTH PY 24 PROGRAM OUT SCHOOL	SUPPORTIVE SERVICES	547.86	297.86	25,104.74	24,556.88	
YOUTH PY 24 PROGRAM OUT SCHOOL	OS INDIRECT	0.00	0.00	5,000.00	5,000.00	
TOTAL OBLIGATED EXPENDITURES =0%	**TOTAL OBLIGATED WEP = 13.5%**	**388,133.24**	**110,287.13**	**834,511.00**	**446,377.76**	**46.51**

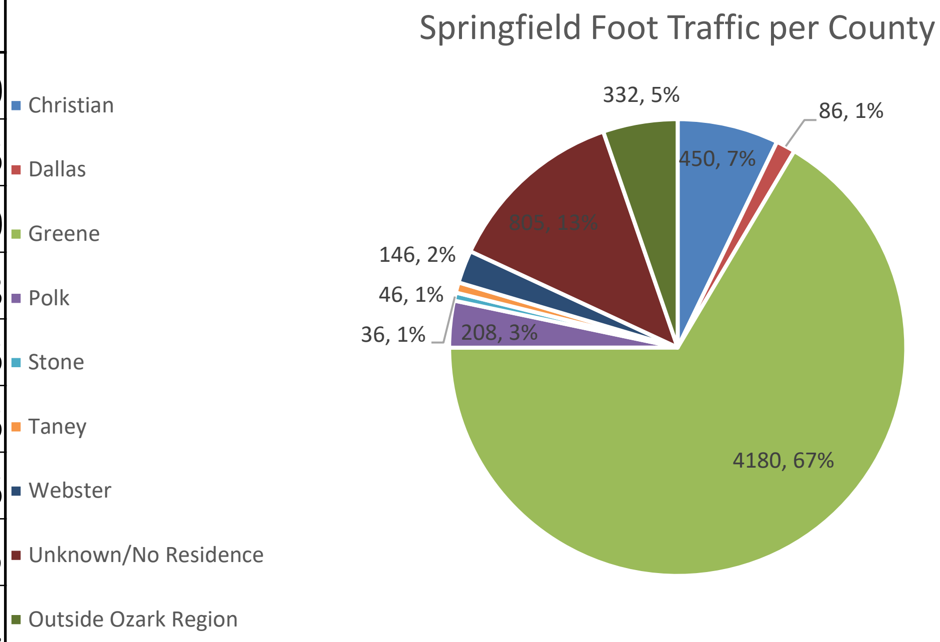
Total Services (Branson & Springfield)		14823
Total Foottraffic (Branson & Springfield)		11485
Springfield Services		8567
Springfield Foot Traffic		6289
Branson Services		6256
Branson Foot Traffic		5196
O'Reily's Foot Traffic		579
Total Visits		12064
2024-2025 Expenditures	$	1,494,990.92
Cost Per Participant	$	123.92

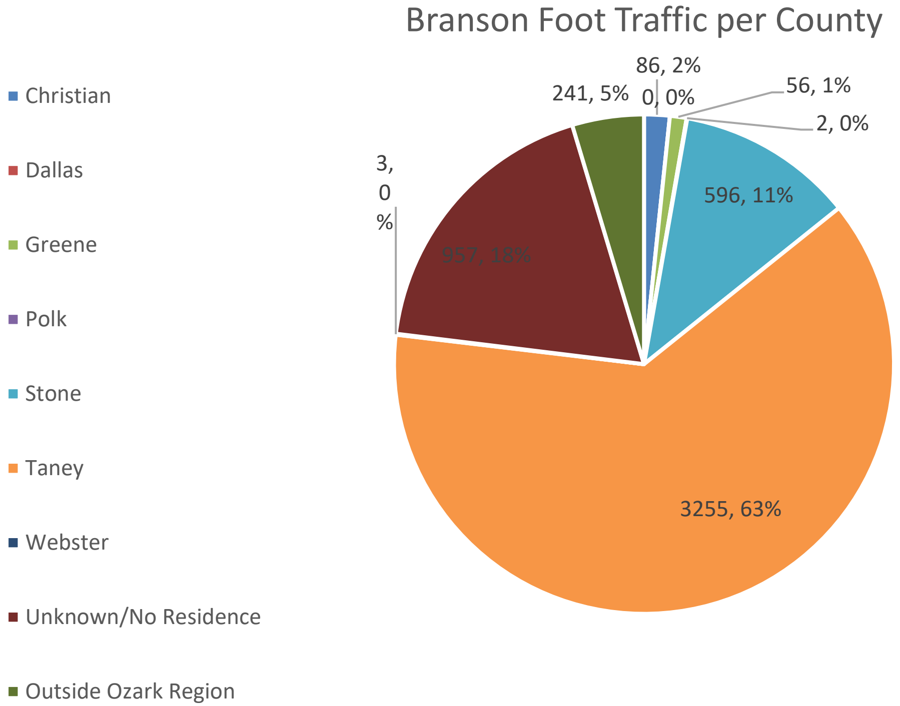


Christian	536
Dallas	86
Greene	4236
Polk	210
Stone	632
Taney	3301
Webster	149
Unknown/No Residence	1762
Outside Ozark Region	573



Counties out of Springfield	
Christian	450
Dallas	86
Greene	4180
Polk	208
Stone	36
Taney	46
Webster	146
Unknown/No Residence	805
Outside Ozark Region	332
Counties out of Branson	
Christian	86
Dallas	0
Greene	56
Polk	2
Stone	596
Taney	3255
Webster	3
Unknown/No Residence	957
Outside Ozark Region	241





Board Budget

FY23		$ 19,446.33
FY24		$ 18,597.61
Total		$ 38,043.94
Expended		$ 8,603.95
Expected		$ 9,600.00
Remaining		**$ 19,839.99**
Expiring June 30		$ 1,242.38

Expended Line Item Breakdown	
CONSULTING	$ 6,600.00
FOOD SUPPLIES	$ 107.70
INSURANCE PREMIUM	$ 1,094.11
MEMBERSHIP DUES	$ 15.00
NON-CAPITAL COMPUTER	$ 149.90
OTHER PROFESSIONAL S	$ 629.00
POSTAGE	$ 8.24
	$ 8,603.95

Expected Line Item Breakdown	
TRAVEL	$ 9,000.00
CONSULTING (Bill)	$ 600.00
	$ 9,600.00

WIOA FY25 Monitoring

Subrecipient Final Financial Monitoring Report

Missouri Job Center, Ozark Region

Program Year Performance Period
July 1, 2024 – June 30, 2025

Report No. DHEWD-WIOA-R3-FY25-006

Issued to:
Department of Higher Education Workforce Development
301 West High Street, Suite 840
Jefferson City, MO 65101

Contact:
Robin L. Booth, CPA, Principal
7230 Lee Deforest Drive, Suite 103
Columbia, MD 21046
Telephone: 410-309-4929, ext. 2010
Email: DHEWDteam@bmc-llc.net
TIN: 52-2168025

May 15, 2025

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B·M·C
BOOTH MANAGEMENT CONSULTING
we got it done!

HEADQUARTERS
7230 Lee Deforest Drive
Suite 103
Columbia, MD 21046
Tel: 410-309-4929
Fax: 667-200-5972
www.bmc-llc.net

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INDEPENDENT ACCOUNTANT'S REPORT

To the Chief Financial Officer
Missouri Department of Higher Education
301 West High Street Suite 840
Jefferson City, MO 65101

We performed the procedures enumerated in our agreed-upon procedures by the Department of Higher Education Workforce Development (DHEWD), to monitor Missouri Job Center, Ozark Region's compliance with financial monitoring for July 1, 2024, through June 30, 2025, in accordance with the Office of Management and Budget, 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), the Workforce Innovation and Opportunity Act (WIOA or Public Law 113-128), and other applicable federal and state regulations.

The purpose of the financial monitoring is to evaluate the financial management and administration of the grants, the quality of the program and/or services, compliance with equal opportunity requirements, and whether the program is operating in compliance with the grant agreement, Federal and state regulations, and in a manner that ensures the achievement of its goals and outcomes.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of DHEWD. Consequently, we make no representation regarding the sufficiency of the procedures described in Attachment I either for the purpose for which this report was requested or for any other purpose. The procedures we performed and our associated findings and/or observations are enumerated in Exhibit I.

We were not engaged in and did not perform an examination or review, the objective of which would be to express an opinion or conclusion, respectively, on the subject matter. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported.

This report is intended solely for the information and use of the Missouri Office of Workforce Development's management and its partner organizations. It is not intended for and should not be used by anyone other than these specified parties.

Booth Management Consulting LLC

Booth Management Consulting, LLC
April 22, 2025

EXHIBIT 1 - AGREED-UPON PROCEDURES AND FINDINGS

The Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) section 2 CFR 200.329 requires monitoring activities under Federal awards to assure compliance with applicable Federal requirements. The Workforce Innovation and Opportunity Act (WIOA) Section 184 (a)(4) also mandates the monitoring of each local area within the State to ensure compliance with OMB's Uniform Guidance.

We conducted a remote financial monitoring review of the WIOA programs for the Department of Higher Education Workforce Development (hereinafter referenced as DHEWD) awarded to Missouri Job Center, Ozark Region (hereinafter referred to as Ozark) for the Program Year performance period of July 1, 2024, through June 30, 2025, in fulfillment of the requirements of the Uniform Guidance, WIOA, and other applicable Federal and State regulations. The financial monitoring procedures focused on contractual compliance and fiscal and administrative procedures consistent with the applicable laws, regulations, departmental guidance, and the grant agreement.

Financial monitoring is not an audit and, due to its limited scope, may not disclose all systems' weaknesses. The results presented in this report are based on the areas tested by Booth Management Consulting. The United States Department of Labor, the Missouri State Auditor's Office, or any other applicable Federal or State body may conduct reviews with different conclusions, opinions, and/ or results.

Monitoring Information

Subrecipient's Name	Missouri Job Center, Ozark Region
Subrecipient's Mailing Address	2900 East Sunshine Street Springfield, MO 65804
Subrecipient's Location Address (if different from mailing address)	Same as above.
Subrecipient Primary Fiscal Point of Contact	Toby Stevenson, Accounting Supervisor
Telephone	417-841-3394
Email Address	Toby.stevenson@springfieldmo.gov

Scope of Financial Monitoring

Date of exit conference	May 8, 2025
Names and titles of those in attendance at the exit conference	Toby Stevenson – Accounting Supervisor Pat Shay – Ozark Board of Directors (Finance) Bill Skains – Ozark Board of Directors (Advisor) Andrea Sitzes – Ozark Board of Directors (Chair)
Financial monitoring staff members who conducted the review	Abraham Ampofo-Twumasi, Analyst
Programs reviewed	Workforce Innovation Opportunity Act (WIOA)
Time period covered in the review	July 1, 2024 – December 31, 2024
Documents reviewed	Documentation requested for financial monitoring was in the following areas: • Financial Reporting • Cost Allocation • Payroll and personnel • Financial Reporting • Accounting Systems • Policies and procedures • Disbursements • Procurement and Contract Management • Subrecipient Management and Oversight • Prior Monitoring and Audit Reports

The purpose of the financial monitoring review is to obtain reasonable assurance that the subrecipient is in compliance with statutes, regulations, and the terms and conditions of the subawards. Reasonable assurance is the level of confidence or comfort based on professional judgment obtained through interviews, understanding of the operations, and testing performed to assess the subrecipient's performance. The results presented in this report are based on the areas tested by BMC.

The scope of the financial monitoring utilized guidelines established in Uniform Guidance, WIOA, DHEWD, and the U.S. Department of Labor Employment and Training Administration (ETA). The financial content areas and processes monitored include the following, as applicable:

- Internal Control Environment and Oversight
- Financial Reporting System and Reconciliation
- Payroll Disbursement and Personnel Procedures
- Cost Allocation
- Program Income
- Property Management
- Public Access to Records and Record Retention
- Procurement and Contract Management
- Allowable Cost and Cost Classification
- Financial Management Systems
- Supportive Services
- Audits, Prior Monitoring, and Resolutions – Prior audit reports reflected no findings or material weaknesses

Final Results of Agreed Upon Procedures

BMC completed Ozark's financial monitoring and noted no findings or recommendations. On behalf of DHEWD, BMC would like to thank you for participating in the Workforce Innovation and Opportunity Act and for cooperating in conducting your financial review.

Review, Discussion, Questions