



BOARD MEETING AGENDA
Wednesday, March 8, 2023 – 11:30 a.m.
College of Central Florida – Citrus Campus
3800 S Lecanto Hwy, Lecanto, FL 34461

Join Zoom Meeting: <https://us02web.zoom.us/j/88298817905>
Conference Line: 1 646 558 8656 Meeting ID: 882 9881 7905

Call to Order		B. Whiteman
Invocation and Pledge of Allegiance		R. Stermer
Roll Call		C. Schnettler
Public Comment		B. Whiteman
Approval of Minutes, December 7, 2022	Pages 3 - 13	B. Whiteman

INTRODUCTION OF NEW MEMBER B. Whiteman

DISCUSSION ITEMS

State Update		R. Skinner
Workforce Issues that are Important to our Community		R. Skinner

ACTION ITEMS

Financial Audit Report	Pages 14 - 57	R. Powell
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LUNCH

CONSENT AGENDA

<u>Performance and Monitoring – 2/7/2023</u>		J. Chang
Monitoring Report	Page 58	

<u>Business and Economic Development – 2/8/2023</u>		P. Beasley
No Action Items		

<u>Career Center – 2/16/2023</u>	Page 59 – 60	C. Harris
Provider Approvals		
One Stop Operator ITN Release		

<u>Marketing and Outreach – 2/22/2023</u>		C. Flanagan
No Action Items		

OUR VISION STATEMENT

To be known as the number one workforce resource in the state of Florida by providing constructive tools and professional supportive services that are reflected in the quality of our job candidates and meet the needs of the business community.



Executive Committee – 3/1/2023
 OPS-26
 Provider Approvals
 One Stop Operator ITN Release
 Budget Updates

Page 61 - 69

B. Whiteman /
 R. Skinner

PROJECT UPDATES

None

MATTERS FROM THE FLOOR

ADJOURNMENT

2022 – 2023 MEETING SCHEDULE						
Performance/ Monitoring	Business and Economic Development	Career Center	Marketing/ Outreach	Executive	Full Board	
Tuesday, 9:00 am	Wednesday, 9:00 am	Thursday, 9:30 am	Wednesday, 9:00 am	Wednesday, 9:30 am	Wednesday, 11:30 am	
8/9/2022	8/10/2022	8/18/2022	8/17/2022	8/31/2022	9/7/2022	CF Levy
11/8/2022	11/9/2022	11/17/2022	11/16/2022	11/30/2022	12/7/2022	CF Ocala
2/7/2023	2/8/2023	2/16/2023	2/22/2023	3/1/2023	3/8/2023	CF Lecanto
5/9/2023	5/10/2023	5/18/2023	5/24/2023	5/31/2023	6/7/2023	CF Ocala

OUR VISION STATEMENT

To be known as the number one workforce resource in the state of Florida by providing constructive tools and professional supportive services that are reflected in the quality of our job candidates and meet the needs of the business community.



**CAREERSOURCE CITRUS LEVY MARION
BOARD MEETING**

MINUTES

DATE: December 7, 2022
PLACE: College of Central Florida, Marion Campus
TIME: 11:30 a.m.

MEMBERS PRESENT

- Albert Jones
- Arno Proctor
- Ben Whitehouse
- Brandon Whiteman
- Carl Flanagan
- Charles Harris
- Debra Stanley
- Fred Morgan
- Jeff Chang
- John Hemken
- John Murphy
- Jorge Martinez
- Joyce Wilson
- Kathy Judkins
- Kimberly Baxley
- Lanny Mathis
- Mark Paugh
- Pat Reddish
- Theresa Flick

MEMBERS ABSENT

- Angie White
- Darlene Goddard
- Equilla Wheeler
- Judy Houlios
- Kevin Cunningham
- Lewrissa Mainwaring
- Pete Beasley
- Ted Knight
- Tiffany Wiggins

OTHER ATTENDEES

- Rusty Skinner, CSCLM
- Dale French, CSCLM
- Cory Weaver, CSCLM
- Larry Trowbridge, CSCLM
- Cathy Galica, CSCLM
- Laura Byrnes, CSCLM
- Cira Schnettler, CSCLM
- Robert Stermer, Attorney
- Kim Grey, Eckerd
- Ana Hernandez, CSCLM
- Angelica Venerio, CSCLM

- Earl Beegle, CSCLM
- Loy Peddie-Williams, CSCLM
- Maria Coimbre, CSCLM
- Myrna Serrano, CSCLM
- Penny Spence, CSCLM
- Valerie Hancock, CSCLM
- Wendy Ross, CSCLM
- Donnie Mitchell, Marion County Housing and Finance
- Katie Flury, Gray Robinson
- Andrea Drzewiecki, Gray Robinson

CALL TO ORDER

The meeting was called to order by Brandon Whiteman, Chair, at 11:33 a.m.

ROLL CALL

Cira Schnettler called roll and a quorum was declared present.

PUBLIC COMMENT

There were no public comments.

APPROVAL OF MINUTES

Kathy Judkins made a motion to approve the minutes from the September 7, 2022, meeting. Al Jones seconded the motion. Motion carried.

STAFF ACKNOWLEDGEMENT

Cory Weaver and Rusty Skinner acknowledged all the staff that volunteered time aiding the members of the Flagler Volusia community for the Hurricane Ian relief efforts.

DISCUSSION ITEMS

State Update

Rusty Skinner updated the board on the below items:

- Consortium members will change based on the recent mid-term election. As appointments are added to the Consortium by each county commission, he will meet with the new members to orient them on current events and CLM background.
- Kevin McDonald, an insurance agent in Marion County, has recently been appointed to the CareerSource Florida board. Upper management will be meeting with him and touring the 14th Street Career Center following the board meeting.
- Citrus County's House Representative Ralph Massullo has been appointed as chair of the State's Education and Workforce committee. Rusty Skinner and community partners will be meeting with Representative Massullo to discuss the status of House Bill 1507.

Lobbyist Update

Katie Flury and Andrea Drzewiecki with Gray Robinson provided an update regarding their activities meeting and working with key players that are involved in the State's evaluation of realigning the workforce boards. The State's consultant Ernst and Young plan to make their recommendations at the CareerSource Florida board meeting in February. Board members did not have any additional questions.

Workforce Issues that are Important to our Community and Workforce Housing

This committee had no other items to discuss.

The Heart of HR Conference

Dale French showcased the sponsorship packet with the board. The conference will be held at the Equestrian Center in March.

ACTION ITEMS

No action items.

PRESENTATIONS

Workforce Housing

Donnie Mitchell with Marion County Housing and Finance presented information about the programs available to community members, community partnerships, as well as the complexities and obstacles regarding workforce housing.

Agile Staffing

Dale French reviewed the benefits to staff and customers for implementing the program. Fred Morgan offered guidance and suggestions based on his experience with a cross training program.

LUNCH

CONSENT AGENDA

Performance and Monitoring – 11/8/2022

Annual Subrecipient Monitoring

CCIR Monitoring

Committee Chair Jeff Chang provided a summary of the committee activities.

Business and Economic Development – 11/9/2022

Targeted Sectors – Remove Hospitality

Targeted Sectors – Add Education

Cory Weaver provided a summary of the committee activities.

Career Center – 11/17/2022

United Healthcare Youth Build Sponsorship

Committee Chair Charles Harris provided a summary of the committee activities.

Marketing and Outreach – 11/16/2022

No Action Items

Committee Chair Carl Flanagan provided a summary of the committee activities.

Executive Committee – 10/7/2022, 11/30/2022

Engagement with Gray Robinson

Recognition Program

Committee Chair Brandon Whiteman provided a summary of the committee activities.

Al Jones approved all consent agenda items from the Performance and Monitoring Committee, Business and Economic Development Committee, Career Center Committee, and Executive Committee. Carl Flanagan seconded the motion. Motion carried.

PROJECT UPDATES

None

MATTERS FROM THE FLOOR

None

ADJOURNMENT

There being no further business, the meeting was adjourned at 1:14 p.m.

APPROVED:

DRAFT



RECORD OF ACTION/APPROVAL

Board Meeting – Wednesday, December 7, 2022 Performance and Monitoring - Tuesday, November 8, 2022

TOPIC/ISSUE:

Sub-recipient Monitoring – Eckerd Connects

BACKGROUND:

We are required to conduct monitoring of our sub-recipient youth provider annually. Our current provider is Eckerd Connects

POINTS OF CONSIDERATION:

The following report details the areas that were monitored and any issues found. The only issue that requires additional action is inclusion of a new certification statement regarding telecommunications in the contract modification and future contract boilerplates. Staff have completed this for future contracts.

STAFF RECOMMENDATIONS:

Accept the attached monitoring report from Powell and Jones for sub-recipient monitoring.

COMMITTEE ACTION:

Al Jones made a motion to approve the subrecipient monitoring report. Fred Morgan seconded the motion. Motion carried.

BOARD ACTION:

This item appeared before the Board of Directors as a consent agenda item. Al Jones approved all consent agenda items from the Performance and Monitoring Committee, Business and Economic Development Committee, Career Center Committee, and Executive Committee. Carl Flanagan seconded the motion. Motion carried.



RECORD OF ACTION/APPROVAL

Board Meeting – Wednesday, December 7, 2022 Performance and Monitoring - Tuesday, November 8, 2022

TOPIC/ISSUE:

VR Career Counseling & Information Referral (CCIR) program monitoring

BACKGROUND:

Vocational Rehabilitation conducts annual monitoring of documentation submitted for reimbursement for the CCIR program. The monitoring report attached states that it is a quarterly report. However, it covers the period of October 2021 to October 2022. The most recent monitoring is attached.

POINTS OF CONSIDERATION:

There were no issues reported and no further action required.

STAFF RECOMMENDATIONS:

Accept the attached monitoring as issued.

COMMITTEE ACTION:

Al Jones made a motion to approve the CCIR monitoring report. Brandon Whiteman seconded the motion.

BOARD ACTION:

This item appeared before the Board of Directors as a consent agenda item. Al Jones approved all consent agenda items from the Performance and Monitoring Committee, Business and Economic Development Committee, Career Center Committee, and Executive Committee. Carl Flanagan seconded the motion. Motion carried.



RECORD OF ACTION/APPROVAL

**Board Meeting – Wednesday, December 7, 2022
Business and Economic Development - Thursday, November 9, 2022**

TOPIC/ISSUE:

Removal of Hospitality as a targeted industry sector

BACKGROUND:

Hospitality was approved as a targeted sector by the board in 2019. At that time, both the local economy, and new training programs being planned by our training partners made the Hospitality sector one that offered several career pathways for individuals of varying skill levels. During the pandemic, the Hospitality industry suffered the most due to long running shutdowns and supply chain issues.

Area 10, 2022Q1							
Industry	Current		5-Year Forecast				
	Empl	Avg Ann Wages	Total Demand	Exits	Transfers	Empl Growth	Ann % Growth
Hospitality	15,904	\$23,043	16,652	6,042	8,232	2,378	2.8%

While demand has remained consistent in this sector, wages remain low.

POINTS OF CONSIDERATION:

With the formation of the Master Credential Committee at the State, training options in the Hospitality sector are no longer available on the Targeted Occupation Lists, including the American Hotel and Lodging Association and ServSafe Food and Beverage Management credentials we have traditionally offered through our Youth programs. Additionally, the Hospitality Apprenticeship originally planned at CF has been postponed due to the Pandemic.

STAFF RECOMMENDATIONS:

Approve the removal of Hospitality as a targeted sector

COMMITTEE ACTION:

Mark Paugh approved the removal of hospitality. Jeff Chang seconded the motion. Motion carried.

BOARD ACTION:

This item appeared before the Board of Directors as a consent agenda item. Al Jones approved all consent agenda items from the Performance and Monitoring Committee, Business and Economic Development Committee, Career Center Committee, and Executive Committee. Carl Flanagan seconded the motion. Motion carried.



RECORD OF ACTION/APPROVAL

**Board Meeting – Wednesday, December 7, 2022
 Business and Economic Development - Thursday, November 9, 2022**

TOPIC/ISSUE:

Addition of Education as a targeted industry sector

BACKGROUND:

In the last year there has been an increase in school enrollments resulting in a higher demand for talent in the Education sector. This, combined with the increase in wages and compensation for those in the Education industry make it an emerging targeted industry in our region.

Area 10, 2022Q1							
Industry	Current		5-Year Forecast				
	Empl	Avg Ann Wages	Total Demand	Exits	Transfers	Empl Growth	Ann % Growth
Educational Services	11,129	\$40,861	6,256	2,418	2,998	839	1.5%

The above chart reflects about a 5% increase in Total Demand and a 16% increase in Average Annual Wage compared to 2019. Employment Growth has increased by almost 70% for the same time period.

POINTS OF CONSIDERATION:

We have seen an increase in requests from our education partners to assist with finding talent, as well as assistance in training/certifying existing talent where needed. The Education industry offers many career pathways and provides growth for individuals of all skill levels.

STAFF RECOMMENDATIONS:

Approve the addition of Education as a targeted sector

COMMITTEE ACTION:

Phil Geist made a motion to approve the education sector. Mark Paugh seconded the motion. Motion carried.

BOARD ACTION:

This item appeared before the Board of Directors as a consent agenda item. Al Jones approved all consent agenda items from the Performance and Monitoring Committee, Business and Economic Development Committee, Career Center Committee, and Executive Committee. Carl Flanagan seconded the motion. Motion carried.



RECORD OF ACTION/APPROVAL

**Board Meeting – Wednesday, December 7, 2022
Career Center - Thursday, November 17, 2022**

TOPIC/ISSUE:

United Healthcare Grant

BACKGROUND:

We recently applied for and were awarded a grant from the United Healthcare Community Plan to expand services within our YouthBuild program.

The award will be in the amount of \$99,750 to partially fund staff salaries, Mental Health and Substance Abuse Counseling, Penn Foster High School Diplomas (recently increased in cost), Outreach/Recruitment and Travel Assistance for students. This will help students to be more successful in the program and encourage completion.

POINTS OF CONSIDERATION:

Our current allotment of YouthBuild funding covers the necessities but does not provide for additional supports such as counseling and additional travel assistance for students.

STAFF RECOMMENDATIONS:

Approve acceptance of the United Healthcare grant in the amount of \$99,750

COMMITTEE ACTION:

David Benthusen made a motion to approve the acceptance of the grant. Tiffany Wiggins seconded the motion. Motion granted.

BOARD ACTION:

This item appeared before the Board of Directors as a consent agenda item. Al Jones approved all consent agenda items from the Performance and Monitoring Committee, Business and Economic Development Committee, Career Center Committee, and Executive Committee. Carl Flanagan seconded the motion. Motion carried.



RECORD OF ACTION/APPROVAL

Board Meeting – Wednesday, December 7, 2022 Executive Committee - Friday, October 7, 2022

TOPIC/ISSUE:

Engagement of lobbyist

BACKGROUND:

As the realignment process moves forward, it is important that our area's position regarding any future workforce footprint be conveyed to the REACH Office and Ernst and Young. Additionally, it is important that we be able to respond to matters as they are shaping in this process.

While staff have connections with our local legislative delegation to keep them informed, it is critical that the position of our Board and Consortium be effectively communicated to the REACH Office and that our approach be positioned to gain our goal of maintaining our current area, or influencing the development of a new area which is favorable to our three counties.

In collaboration with the Consortium Chair, Commissioner Zalak, several calls have been made to firms that could be our representative in this process.

POINTS OF CONSIDERATION:

The firm of Gray-Robinson has a team with relationships to key agencies in the process and their approach is compatible to the management team's.

STAFF RECOMMENDATIONS:

Staff recommends entering into the agreement presented by Gray-Robinson, using unrestricted funds.

COMMITTEE ACTION:

Al Jones made a motion to approve the contract with Gray Robinson. Pete Beasley seconded the motion. Motion carried.

BOARD ACTION:

This item appeared before the Board of Directors as a consent agenda item. Al Jones approved all consent agenda items from the Performance and Monitoring Committee, Business and Economic Development Committee, Career Center Committee, and Executive Committee. Carl Flanagan seconded the motion. Motion carried.



RECORD OF ACTION/APPROVAL

Board Meeting – Wednesday, December 7, 2022
Executive Committee - Wednesday, November 30, 2022

TOPIC/ISSUE:

Recognition program

BACKGROUND:

We have had several staff recognition programs in the past. Staff recognition is key in retaining and recognizing the exceptional work done by staff and needs to evolve with changes in the workforce. We have recently looked at ways to update our program based on staff input gauging importance across a broad demographic.

POINTS OF CONSIDERATION:

A committee of staff members from all areas of the organization was formed to discuss what is important to staff and what areas of our business should be looked at when recognizing staff. The attached plan is a culmination of their ideas creating four distinct levels of recognition.

STAFF RECOMMENDATIONS:

Approve the draft recognition plan to be instituted prior to the new program year.

COMMITTEE ACTION:

Fred Morgan made a motion to approve the recognition program. Jeff Chang seconded the motion. Motion carried.

BOARD ACTION:

This item appeared before the Board of Directors as a consent agenda item. Al Jones approved all consent agenda items from the Performance and Monitoring Committee, Business and Economic Development Committee, Career Center Committee, and Executive Committee. Carl Flanagan seconded the motion. Motion carried.



RECORD OF ACTION/APPROVAL

**Board Meeting
Wednesday, March 8, 2023**

TOPIC/ISSUE:

Program year 2021 (7/1/21-6/30/22) Audit Report

BACKGROUND:

CLM's audit was conducted by Powell and Jones, CPA

POINTS OF CONSIDERATION:

STAFF RECOMMENDATIONS:

Approved the Audit Report for 2021

COMMITTEE ACTION:

BOARD ACTION:

**CITRUS, LEVY, MARION REGIONAL
WORKFORCE DEVELOPMENT BOARD, INC.**

**D/B/A CAREERSOURCE
CITRUS LEVY MARION**

**Financial Statements, Supplemental
Information and Independent
Auditors' Reports**

For the Fiscal Year Ended June 30, 2022

**CITRUS, LEVY, MARION REGIONAL
WORKFORCE DEVELOPMENT BOARD, INC.**

**D/B/A CAREERSOURCE
CITRUS LEVY MARION**

**Financial Statements, Supplemental
Information and Independent
Auditors' Reports**

For the Fiscal Year Ended June 30, 2022

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Powell & Jones
Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors

Citrus, Levy, Marion Regional Workforce Development Board, Inc. d/b/a CareerSource Citrus Levy Marion

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of Citrus, Levy, Marion Regional Workforce Development Board, Inc. d/b/a CareerSource Citrus Levy Marion, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Citrus, Levy, Marion Regional Workforce Development Board, Inc. d/b/a CareerSource Citrus Levy Marion's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Citrus, Levy, Marion Regional Workforce Development Board, Inc. d/b/a CareerSource Citrus Levy Marion, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Citrus, Levy, Marion Regional Workforce Development Board, Inc. d/b/a CareerSource Citrus Levy Marion's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the

aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Citrus, Levy, Marion Regional Workforce Development Board, Inc. d/b/a CareerSource Citrus Levy Marion 's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Citrus, Levy, Marion Regional Workforce Development Board, Inc. d/b/a CareerSource Citrus Levy Marion 's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Citrus, Levy, Marion Regional Workforce Development Board, Inc. d/b/a CareerSource Citrus Levy Marion 's basic financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Change In Accounting Principle

As discussed in Note 14 to the financial statements, in 2022 the Organization adopted new accounting guidance, GASBS No. 87, Leases. Our opinions are not modified with respect to this matter.



POWELL & JONES
Certified Public Accounts
Lake City, Florida
November 25, 2022

CITRUS, LEVY, MARION REGIONAL WORKFORCE DEVELOPMENT BOARD, INC.
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2022

This discussion and analysis of the financial performance of Citrus, Levy, Marion Regional Workforce Development Board, Inc. (the Board) provides an overview of financial activities for the fiscal year ended June 30, 2022. Please read it in conjunction with the financial statements which follow this section.

FINANCIAL HIGHLIGHTS

The following are various financial highlights:

- Overall net position increased by \$49,047.
- Unrestricted net position at June 30, 2022, was \$(30,296).
- The Board incurred total expenses for the year of about \$6,518,838, compared to revenues of approximately \$6,567,885.

OVERVIEW OF THE BASIC FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Board's basic financial statements. These basic statements consist of government-wide financial statements, fund financial statements and notes to the financial statements. The government-wide financial statements present an overall picture of the Organization's financial position and results of operations. The fund financial statements present financial information for the General Fund of the Organization. The notes to the financial statements provide additional information concerning the Organization's finances that are not disclosed in the government-wide or fund financial statements.

Government-Wide Financial Statements and Governmental Fund Financial Statements - All of the activities of the Organization are considered to be governmental activities. The Organization has no business-type activities, which are generally financed in whole or in part by fees charged to external parties for goods or services.

The *government-wide financial statements* provide both long-term and short-term information about the overall financial status of the Organization. These statements use a format similar to a private sector business and are presented on the accrual basis. They include a statement of net position and a statement of activities.

The first financial statement is the *Statement of Net Position*. This government-wide financial statement includes long-term information such as capital assets and long-term liabilities, if any. The amounts in this statement are accounted for using the accrual basis of accounting. Accrual accounting is similar to the accounting used by most private-sector companies. All of the current year revenues and expenses are recorded, regardless of when cash is received or paid. Net position, the difference between these assets and liabilities, is a useful way to measure the financial health of the Organization.

The second financial statement is the *Statement of Activities*. This statement includes all of the revenues and expenses of the Organization and reconciles beginning and ending net position.

- This government-wide financial statement includes all of the current year revenues and expenses, regardless of when cash is received or paid. The amounts in this statement are accounted for using the accrual basis of accounting as discussed above. Over time, the increases or decreases in net position are useful indicators of whether the financial health of the Organization is improving or deteriorating. However, other non-financial factors, such as changes in population and in federal funding, must also be considered when assessing the overall health of the Board.

The *governmental fund financial statements* provide information on the current assets and liabilities of the General Fund, changes in current financial resources (revenues and expenditures) and current available resources.

- The *General Fund Balance Sheet* focuses on events that produce near-term inflows and outflows of spendable resources as well as on the balances of spendable resources available at the end of the year. The amounts are accounted for using modified accrual accounting. Modified accrual accounting focuses on available cash and other financial assets that can readily be converted to cash. This provides a shorter-term view of the governmental fund's financial position.
- The *General Fund Statement of Revenues, Expenditures and Changes in Fund Balance* focuses on events that produce near-term inflows and outflows of spendable resources, as well as on the balances of spendable resources available at the end of the year. These amounts are accounted for using modified accrual accounting, as discussed above.

CONDENSED FINANCIAL INFORMATION

The following tables present condensed, government-wide current year and prior year data about net position and changes in net position:

Net Position	2022 Governmental Activities	2021 Governmental Activities
Assets:		
Non-capital assets	\$ 1,401,181	\$ 1,447,279
Depreciable capital assets, net	325,462	6,319
Total assets	1,726,643	1,453,598
Liabilities:		
Current liabilities	846,605	593,771
Non-current liabilities	589,447	405,138
Total liabilities	1,436,052	998,909
Net assets:		
Net investment in capital assets	320,887	6,319
Unrestricted	(30,296)	448,370
Total net position	\$ 290,591	\$ 454,689

Change in Net Position	2022 Governmental Activities	2021 Governmental Activities
General revenues:		
Governmental grants and contributions	\$ 6,465,022	\$ 7,406,896
Other revenues	102,863	102,239
Total revenues	<u>6,567,885</u>	<u>7,509,135</u>
Program expenses:		
Administration and general	701,896	859,471
Client services:		
Direct and contract provided	5,611,092	6,407,156
Depreciation and amortization	205,850	1,775
Total expenses	<u>6,518,838</u>	<u>7,268,402</u>
Change in net position	49,047	240,733
Prior period adjustment	(213,145)	-
Beginning net position	454,689	213,956
Ending net position	<u>\$ 290,591</u>	<u>\$ 454,689</u>

OVERALL FINANCIAL POSITION AND RESULTS OF OPERATIONS

Governmental Activities

The governmental activities generated program income of \$102,634, interest income of \$229 and grant and contractual revenue of \$6,465,022. The Organization incurred \$6,518,838 of program expenses. This resulted in an increase in net position of \$49,047.

General Fund

The fund balance of the General Fund has increased by \$1,015, from \$853,508 to \$854,523. This change is due to budgetary management and the fact that almost all of the operations of the Organization are funded by grantors. There is an assignment of fund balance for an accrued leave liability of \$381,684 and a non-spendable balance of \$57,371 for prepaid expenses and deposits. Unassigned fund balance was \$415,468.

BUDGETARY HIGHLIGHTS

General Fund The original budget was based on funding projections and included all funds expected to be available. During the year the budget is amended as funding commitments are received. Finally, the final budget is adjusted for estimates of amounts to be carried forward to subsequent years. The budget for the 2022 fiscal year was increased by \$318,490. Budgeted expenditures exceeded actual by \$94,165.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The Organization had no significant capital asset activity for the fiscal year ended June 30, 2022. Please refer to a note to the accompanying financial statements entitled *Capital Assets and Depreciation* for more detailed information about the Organization's capital asset activity.

Debt Administration

The Organization's long-term debt includes an accrual for compensated absences and leases payable. In the 2022 fiscal year, the Organization implemented GASB Statement 87 Leases. The statement requires the recognition of a right to use rental properties and a corresponding lease liability. A summary of additions and deletions to long-term debt follows:

	Balance July 1, 2021	Prior Period Adjustment	Additions	Deletions	Balance June 30, 2022
Compensated absences	\$ 405,150	\$ -	\$ -	\$ (23,510)	\$ 381,640
Lease liability	-	738,136	-	(230,426)	507,710
	<u>\$ 405,150</u>	<u>\$ 738,136</u>	<u>\$ -</u>	<u>\$ (253,936)</u>	<u>\$ 889,350</u>

Please refer to note 14 to the accompanying financial statements entitled “Prior period adjustment” for more detailed information about the implementation of the new lease standard and the related prior period adjustment.

ECONOMIC FACTORS

The Organization currently is not aware of any conditions that are expected to have a significant effect on the Organization's financial position or results of operations.

CONTACTING FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the finances of the Organization and to show accountability for the money it receives. If you have any questions about this report or need additional financial information, contact Susan Heller, Vice President of Finance, Citrus, Levy, Marion Regional Workforce Development Board, Inc., 3003 SW College Road, Suite 107, Ocala, FL 34474.

CITRUS, LEVY, MARION REGIONAL WORKFORCE DEVELOPMENT BOARD, INC.

STATEMENT OF NET POSITION

JUNE 30, 2022

Assets:	
Cash	\$ 866,862
Grants Receivable	471,529
Accounts and Contracts Receivable	5,419
Prepaid Expenses	50,385
Deposits	6,986
Depreciable Capital Assets, Net of Depreciation	4,575
Right to Use Leased Property net of Amortization	320,887
Total Assets	<u>\$ 1,726,643</u>
Liabilities:	
Current	
Accounts Payable and Accrued Expenses	\$ 226,816
Unearned Revenue	319,842
Accrued Compensated Absences	57,253
Current Portion Lease Liability	242,694
Total Current Liabilities	<u>846,605</u>
Long-term	
Accrued Compensated Absences	324,431
Leases payable	265,016
	<u>589,447</u>
Total Liabilities	<u>1,436,052</u>
Net Position:	
Net Investment in Capital Assets	(182,248)
Unrestricted	472,839
Total Net Position	<u>\$ 290,591</u>

See notes to financial statements.

CITRUS, LEVY, MARION REGIONAL WORKFORCE DEVELOPMENT BOARD, INC.

STATEMENT OF ACTIVITIES

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Functions/Programs	Program Expenses		Program Revenue		Net (Expenses) Revenue
	Direct	Indirect	Operating Grants and Contributions	Capital Grants and Contributions	and Changes in Net Position Governmental Activities
Governmental activities:					
Economic environment					
Jobs training and placement	\$ 5,816,942	\$ 701,896	\$ 6,465,022	\$ -	\$ (53,816)
Total governmental activities	<u>\$ 5,816,942</u>	<u>\$ 701,896</u>	<u>\$ 6,465,022</u>	<u>\$ -</u>	<u>\$ (53,816)</u>
				General revenue:	
				Interest	229
				Other	102,634
				Total general revenue	<u>102,863</u>
				Changes in net position	49,047
				Prior period adjustment	(213,145)
				Net position, beginning of year	454,689
				Net position, end of year	<u>\$ 290,591</u>

See notes to financial statements.

CITRUS, LEVY, MARION REGIONAL WORKFORCE DEVELOPMENT BOARD, INC.

**GOVERNMENTAL FUND
BALANCE SHEET
JUNE 30, 2022**

	<u>General Fund</u>
Assets:	
Cash	\$ 866,862
Grants Receivable	471,529
Accounts and Contracts Receivable	5,419
Prepaid Expenses	50,385
Deposits	6,986
Total Assets	<u><u>\$1,401,181</u></u>
Liabilities:	
Accounts Payable and Accrued Expenses	\$ 226,816
Unearned Revenue	319,842
Total Liabilities	<u>546,658</u>
Fund Balance:	
Non-spendable - Deposits and Prepaid Expenses	57,371
Assigned - Compensated Absences	381,684
Unassigned	415,468
Total Fund Balance	<u>854,523</u>
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	325,462
Long-term liabilities are not due and payable in the current period and , therefore, are not reported in the funds.	(889,394)
Net position of governmental activities	<u><u>\$ 290,591</u></u>

See notes to financial statements.

CITRUS, LEVY, MARION REGIONAL WORKFORCE DEVELOPMENT BOARD, INC.
GOVERNMENTAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	General Fund
Revenues:	
Grants and contributions	\$ 6,465,022
Other Income	102,634
Interest Income	229
Total Revenues	6,567,885
Expenditures:	
Indirect:	
Administrative	
Personnel services	490,233
Operating expenses	59,457
	549,690
General	
Personnel services	96,749
Operating expenses	55,457
	152,206
Client Services:	
Training:	
Operating expenses	614,162
	614,162
Operating:	
Personnel services	1,130,112
Operating expenses	724,029
	1,854,141
Program support	
Personnel services	2,223,580
Operating expenses	922,070
	3,145,650
Debt service	
Principal	230,426
Interest	20,595
Total Expenses/Expenditures	6,566,870
Total Change in Fund Balance	1,015
Fund Balance, July 1, 2021	853,508
Fund Balance, June 30, 2022	\$ 854,523

See notes to financial statements.

CITRUS, LEVY, MARION REGIONAL WORKFORCE DEVELOPMENT BOARD, INC.
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE OF THE GOVERNMENTAL FUND TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Amounts reported for governmental activities are different because:

Net change in fund balance - governmental fund	\$	1,015
The governmental fund reports capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.		(205,850)
Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. This amount represents the decrease in accrued compensated absences for the current period.		23,456
Principal payments on long-term leases are not expended in the statement of activities		230,426
Change in net position of governmental activities	<u>\$</u>	<u>49,047</u>

See Notes to Financial Statements.

CITRUS, LEVY MARION REGIONAL WORKFORCE DEVELOPMENT BOARD, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Citrus, Levy, Marion Regional Workforce Development Board, Inc. d/b/a CareerSource Citrus Levy Marion (the Organization) was incorporated as a nonprofit Organization on June 17, 1996; under the provisions of the Florida Not-For-Profit Organization Act set forth in Chapter 617, Florida Statutes. The Organization exists as a result of the passage of the Workforce Florida Act of 1996, as subsequently amended, and the Inter-local Agreement establishing the Citrus, Levy, Marion Workforce Development Consortium. The Organization has been determined to be a special district within the meaning of the Uniform Special District Accountability Act of the laws of the State of Florida. The Organization is a special-purpose government.

The purpose of the Organization is to fulfill those duties and responsibilities provided for by the Workforce Innovation and Opportunity Act, the Personal Responsibility and Work Opportunity Reconciliation Act of 1996, the Balanced Budget Act of 1997 and the Workforce Florida Act of 1996, as amended; consistent with the provisions of job training, job placement and benefit services to the citizens of Citrus, Levy and Marion Counties, Florida.

The governing board of the Organization is the Board of Directors. As required by generally accepted accounting principles, the financial statements of the reporting entity include those of the Organization (the primary government unit) and its component units. There were no entities that required inclusion as a component unit within the Organization's financial statements.

Basis of Presentation

The basic financial statements have been prepared in conformity with the accounting principles and reporting guidelines established by the Governmental Accounting Standards Board (GASB).

Basis of Accounting and Measurement Focus

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenditures are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available

when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Organization considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences are recorded only when payment is due.

The Organization uses the following fund type - the General Fund. This fund is the Organization's only operating fund. It is used to account for all revenues and expenditures applicable to the general operations of the Organization. The fund is charged with all costs of operations.

Budgets and Budgetary Process

The Board of Directors adopts an annual operating budget, which can be amended by the Organization throughout the year. The budget is adopted using the same basis of accounting that is used to reflect actual revenues and expenditures.

Functional Allocation of Expenses

The costs of providing the various programs and other activities of the Organization have been summarized on a functional basis in the Statement of Activities. Certain costs are allocated to the various programs and supporting services of the Organization based on the Cost Allocation Plan submitted to and approved by the U.S. Department of Labor. Costs that are directly related to the Organization's specific purposes have been recorded as direct expense and included as program services. Costs which are directly shared have been allocated among programs and supporting services based upon personnel activity reports or another allocation base which reflects the proportionate share of the benefits received. Indirect costs are allocated to benefiting programs based upon an indirect cost rate approved by the U.S. Department of Labor.

Receivables

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. No portion of receivables has been estimated as uncollectible by the Organization. All receivables are considered fully collectible.

Fund Balance

Governmental funds report separate classifications of fund balance.

Non-Spendable. The non-spendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted. The restricted fund balance is defined as having restrictions (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Committed. Committed fund balance is defined as amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Organization's Board of Directors.

Assigned. Assigned fund balance is defined as amounts that are constrained by the Organization's Board of Directors' intent to be used for specific purposes, but are neither restricted nor committed. The Organization has given the authority to assign fund balance to the Executive Director. Assigned fund balance includes spendable fund balance amounts established by the Executive Director that are intended to be used for specific purposes that are neither considered restricted or committed. Assignment of fund balance may be (a) made for a specific purpose that is narrower than the general purposes of the government itself; and/or (b) used to reflect the appropriation of a portion of existing unassigned fund balance to eliminate a projected deficit in the subsequent year's budget in an amount no greater than the projected excess of expected expenditures over expected revenues. Assigned fund balance shall reflect management's intended use of resources as set forth each year by the Executive Director. Assigned fund balance may or may not be appropriated for expenditure in the subsequent year depending on the timing of the project/reserve for which it was assigned.

Unassigned. Unassigned fund balance is the residual classification for the general fund.

It is the policy of the Organization that they will use restricted resources to the extent that they are available, then committed resources, followed by assigned resources. Once these are consumed, the Organization will then use unassigned resources. The Organization does not have a formal policy requiring a minimum fund balance.

Accounting Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during that reported period. Actual results could differ from those estimates.

Property and Equipment

Property and equipment acquired are recorded as expenditures in governmental funds and are stated at cost in the government-wide statements. Property and equipment are defined by the Organization as assets with an initial, individual cost of \$5,000 or more and an estimated useful life of more than one year. Depreciation has been recorded using the straight-line method over estimated useful lives of 3 to 20 years as follows:

<u>Assets</u>	<u>Years</u>
Office Equipment	7
Miscellaneous Equipment	20
Data Processing Equipment	3 - 15

Pension Plan

The provision for pension cost is recorded on an annual basis. The Organization's policy is to fund pension costs as they accrue. See Note 5.

Cash

The Organization pools cash resources of its various programs to facilitate the management of cash. Cash applicable to a particular program is readily identifiable. The balance in the pooled cash accounts is held at a bank that is a member of the State of Florida pool for pledging securities against fund deposits and is available to meet current operating requirements. As a result, the Organization has no need for a policy regarding deposit custodial credit risk.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Prepaid assets are reported as “non-spendable” in the fund financial statements to indicate that prepaid amounts do not represent available expendable resources.

Vacation, Sick Leave, and Other Compensated Absences

The Organization's employees are entitled to certain compensated absences based on length of employment and other factors. With minor exceptions, compensated absences either vest or accumulate and are accrued when they are earned. Compensated absences are accrued at June 30, 2022, in the amount of \$381,684. See Note 4.

Post Employment Healthcare Benefits

The Organization does not provide post employment healthcare benefits except those mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the Organization.

Fair Value of Financial Instruments

The following methods and assumptions were used to estimate fair value of each class of financial instruments for which it is feasible to estimate that value:

Cash, Accounts Receivable and Accounts payable – Carrying amount approximates fair value due to the short maturity of these financial instruments.

NOTE 2. GOVERNMENT-WIDE VS. FUND FINANCIAL STATEMENTS

Governmental Fund Balance Sheet to Statement of Net Position - Amounts reported for Governmental activities in the Statement of Net Assets are different because:

Capital assets - Capital assets used in governmental activities are not reported in the governmental funds.

Cost of capital assets	\$ 408,235
Accumulated depreciation	(403,660)
Right to use leased property	1,965,431
Accumulated amortization	(1,644,544)
	<u>\$ 325,462</u>

Long-term liabilities - Long-term liabilities are not reported in the governmental funds.

Compensated absences	<u>\$ 381,684</u>
Leases payable	<u>\$ 507,710</u>

Governmental Fund Revenues, Expenditures and Changes in Fund Balance to Statement of Activities - Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is depreciated over their estimated useful lives.

Current year depreciation expense	<u>\$ (1,746)</u>
Current year amortization of right to use leased property	<u>\$ 204,104</u>

An increase in compensated absences liability decreases net position, but has no effect on fund balance. A decrease in the lease liability decreases fund balance but has no effect on effect on net position.

Current year depreciation expense	<u>\$ (1,746)</u>
Current year amortization of right to use leased property	<u>\$ (204,104)</u>

NOTE 3. CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended June 30, 2022, was as follows:

	Balance July 1, 2021	Prior Period Adjustment	Additions	Deletions	Balance June 30, 2022
Capital assets being depreciated:					
Office equipment	\$ 34,600	\$ -	\$ -	\$ (34,600)	\$ -
Miscellaneous equipment	300,672	-	-	-	300,672
Data processing equipment	107,563	-	-	(22,817)	107,563
Right to use leased property	-	1,965,431	-	-	1,965,431
Total capital assets being depreciated	465,652	1,965,431	-	(57,417)	2,373,666
Accumulated depreciation:					
Office equipment	34,600	-	-	(34,600)	-
Miscellaneous equipment	297,923	-	348	-	298,240
Data processing equipment	126,810	-	1,427	(22,817)	105,420
Accumulated amortization right to use leased property	-	1,440,440	204,104	-	1,644,544
Total accumulated depreciation	459,333	1,440,440	205,879	(57,417)	2,048,204
Net capital assets being depreciated	\$ 6,319	\$ 524,991	\$ (205,879)	\$ -	\$ 325,462

NOTE 4. LONG-TERM LIABILITIES

Long-term liabilities consist of compensated absences and leases liabilities as follows:

	Balance July 1, 2021	Prior Period Adjustment	Additions	Deletions	Balance June 30, 2022
Leases	\$ -	\$ 738,136	\$ -	\$ (230,426)	\$ 507,710
Compensated absences	405,140	-	-	(23,456)	381,684
	<u>\$ 405,140</u>	<u>\$ 738,136</u>	<u>\$ -</u>	<u>\$ (253,882)</u>	<u>\$ 889,394</u>

NOTE 5. PENSION PLAN

The Organization authorized the establishment of a defined contribution benefit plan as governed by Section 403(b) of the Internal Revenue Code. All employees 18 years or older are eligible to participate. Employees may contribute to the plan by entering into a salary reduction agreement with the Organization. The Organization shall determine on an annual basis, at its sole discretion, the amount of employer contributions to be made to the plan for each plan year. Employee participants shall at all times have a fully vested and non-forfeitable interest in their account. The plan is administered by the Variable Annuity Life Insurance Company (Valic). The following is a schedule of contributions to the plan for the last three years.

Year Ended June 30	Organization Contributed
2020	\$ 189,400
2021	187,016
2022	173,845

NOTE 6. LEASES PAYABLE

The Organization leases office space under contracts accounted for as operating leases. A schedule of the present value of the leases, interest rates and terms follows:

	Lease Term	Initial lease Liability	Monthly Payment at June 30, 2022	Interest	Value of Right to Use Asset	Accumulated Amortization
College of Central Florida Location	120 months	\$ 1,272,869	\$ 13,489	3.25%	\$ 159,109	\$ 1,113,760
Lecanto Office	126 months	\$ 464,523	\$ 4,500	3.25%	\$ 88,480	\$ 376,043
Chiefland Location	84 months	\$ 228,039	\$ 154,741	3.25%	\$ 73,298	\$ 154,741

Total lease payments made during the period June 30, 2022 for these leases, were \$251,021. Future principal and interest lease payments as of June 30, 2022 were as follows:

Fiscal Year Ended	Interest	Principal	Total
2023	\$ 12,924	\$ 242,692	\$ 255,616
2024	13,508	255,378	268,886
2025	-	9,640	9,640
	<u>\$ 26,432</u>	<u>\$ 507,710</u>	<u>\$ 534,142</u>

NOTE 7. SERA RECONCILIATION

Reconciliations of the Organization's financial records to the expenditures reported in the Subrecipient Enterprise Resource Application (SERA) are required to be completed monthly by the Organization for all awards from the Department of Economic Opportunity (DEO). These reconciliations were completed as required, and the Organization's financial records are reconciled with the reported expenditures in SERA for the year ended June 30, 2022.

NOTE 8. COMMITMENTS, CONTINGENCIES, AND CLAIMS

The Organization receives substantially all of its support through federal and state funding. A significant reduction in the level of this support, if this were to occur, would have an effect on the Organization's programs and activities.

Grants require the fulfillment of certain conditions set forth in the instrument of the grant. Failure to fulfill the conditions could result in the return of the funds to grantors. Although this is a possibility, the Board and Management deems the contingency remote.

In March, 2020 the World Health Organization made the assessment that the outbreak of a novel corona virus (COVID-19) was characterized as a pandemic. As a result , uncertainties have arisen that may have a significant negative impact on the operating activities and results of operations of the Organization. The occurrence and extent of such an impact will depend on future developments, including (i) the duration and spread of the virus, (ii) government quarantine measures, (iii) voluntary and precautionary restrictions on travel and meetings, (iv) the effects on the financial markets, and (v) the effects on the economy overall, all of which are uncertain.

NOTE 9. RISK MANAGEMENT

The Organization is exposed to various risks of loss, including general liability, personal injury, workers compensation, and errors and omissions. To manage its risks, the Organization has purchased commercial insurance. Settled claims resulting from these risks have not materially exceeded commercial coverage in the current and previous three years.

NOTE 10. FAIR VALUE MEASUREMENTS

At June 30, 2022, the Organization had no assets or liabilities subject to disclosure of fair value measurements as to valuation levels hierarchy per Financial Accounting Standards Board Statement No. 157.

NOTE 11. RELATED PARTY BALANCES AND TRANSACTIONS

The Organization has entered into contractual agreements with local colleges and community organizations, several of which have delegates on the Board of Directors, to carry out its training programs. All of the contracts were approved by the Board of Directors in accordance with procedures established by the Florida Department of Economic Opportunity. These procedures require a two-thirds majority vote of the Board of Directors in favor with the related party abstaining from the vote. Utilization of these training vendors is the decision of the individual participant. Payments made for these services were as follows for the year ended June 30, 2022:

Description	Amount Paid	Payable at June 30, 2022
Outreach	\$ 42,208	\$ 12,250
Training	1,711	-
Rent	166,190	-
	<u>\$ 210,109</u>	<u>\$ 12,250</u>

NOTE 12. INCOME TAXES

The Organization has been granted an exemption from income taxes under Internal Revenue Code, Section 501(c)(3) as a nonprofit corporation. As required by Internal Revenue Service regulations, the Organization annually files a Form 990, "Return of Organization Exempt from Income Tax" with the Internal Revenue Service. The returns for 2022, 2021 and 2020 are subject to review and adjustment by the Internal Revenue Service. Management has evaluated

the effect of the guidance provided by U.S. Generally Accepted Accounting Principles on Accounting for Uncertainty in Income Taxes. Management believes that the Organization continues to satisfy the requirements of a tax-exempt organization at June 30, 2022. Management has evaluated all other tax positions that could have a significant effect on the financial statements and determined the Organization had no uncertain income tax positions.

NOTE 13. SUBSEQUENT EVENTS

The Workforce Board has evaluated events and transactions for potential recognition of disclosure in the financial statements through November 25, 2022, the date that the audit report was available to be issued.

NOTE 14. PRIOR PERIOD ADJUSTMENT

In the current year, the Organization implemented GASB Statement 87 Leases. The statement requires the recognition of a right to use rental properties and a corresponding lease liability. The statement also requires the amortization of the right to use the asset and the amortization of the net present value of the lease payable in interest and principal components. The retrospective application of the statement has resulted in a prior period adjustment as follows:

Prior year amortized balance of the right to use leased property	\$ 524,991
Prior year lease liability	<u>(738,136)</u>
Prior period adjustment to net position	<u><u>\$ (213,145)</u></u>

REQUIRED SUPPLEMENTARY INFORMATION

CITRUS, LEVY, MARION REGIONAL WORKFORCE DEVELOPMENT BOARD, INC.

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues				
Grants and contributions	\$ 5,413,929	\$ 6,193,709	\$ 6,465,022	\$ 271,313
Other Income	196,704	209,953	102,634	(107,319)
Interest Income	-	-	229	229
Total Revenues	<u>5,610,633</u>	<u>6,403,662</u>	<u>6,567,885</u>	<u>164,223</u>
Expenses/Expenditures				
Indirect:				
Administrative	681,986	653,157	549,690	103,467
General	141,591	177,276	152,206	25,070
Client Services:				
Training	524,707	691,600	614,162	77,438
Operating	2,145,996	2,244,360	1,854,141	390,219
Program support	2,659,935	2,706,312	3,145,650	(439,338)
Debt Service				
Principal	-	-	230,426	(230,426)
Interest	-	-	20,595	(20,595)
Total Expenses/Expenditures	<u>6,154,215</u>	<u>6,472,705</u>	<u>6,566,870</u>	<u>(94,165)</u>
Excess of Revenues over Expenditures	(543,582)	(69,043)	1,015	70,058
Fund Balance, July 1, 2021	853,508	853,508	853,508	-
Fund Balance, June 30, 2022	<u>\$ 309,926</u>	<u>\$ 784,465</u>	<u>\$ 854,523</u>	<u>\$ 70,058</u>

See notes to Required Supplementary Information.

CITRUS, LEVY, MARION REGIONAL WORKFORCE DEVELOPMENT BOARD, INC.
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Fiscal Year Ended June 30, 2022

A. Budgetary Information:

An annual budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America for the general fund. All annual appropriations lapse at fiscal year end.

The Organization generally follows these procedures in establishing the budgetary data for the general fund as reflected in the financial statements:

1. Prior to June 30, the Executive Director submits to the Board of Directors a proposed operating budget for the fiscal year commencing the following July. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted following preliminary examination and revision of the proposed operating budget by the Board.
3. After public hearings and necessary revisions have been completed, the budget is approved.
4. The legal level of budgetary control is the fund level.
5. Formal budgetary integration is employed as a management control device during the year for the General Fund.
6. The budget for the General Fund is adopted on a basis consistent with accounting principles generally accepted in the United States of America.

B. Excess of Appropriations Over Expenditures

Appropriations were greater than expenditures in the General Fund.

CITRUS, LEVY, MARION REGIONAL WORKFORCE DEVELOPMENT BOARD, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2022

<u>Federal Grantor/Program Title</u>	<u>Contract Number</u>	<u>Federal Assistance Listing Number</u>	<u>Federal Expenditures</u>
U.S Department of Agriculture			
Passed through the Florida Department of Economic Opportunity			
Supplemental Nutrition Assistance Program	FSH21	10.561	\$ 58,694
Total U.S. Department of Agriculture			<u>58,694</u>
U.S. Department of Labor:			
Youthbuild	YB-34257-19-60-A-12	17.274	<u>275,686</u>
			<u>275,686</u>
Passed through the Florida Department of Economic Opportunity			
Workforce Innovation and Opportunity Act (WIOA) Cluster:			
WIOA Adult	WIA21	17.258	167,022
WIOA Adult	WIA22	17.258	929,821
WIOA - SFY 21-22 Foundational Skills	WIS20	17.258/17.259/17.278	34,255
WIOA SFY19-20 Performance Incentives	WIS20	17.258/17.259/17.278	37,716
WIOA SFY20-21 Performance Incentives	WIS21	17.258/17.259/17.278	119,241
WIOA Youth	WIY21	17.259	342,884
WIOA Youth	WIY22	17.259	1,214,106
WIOA SFY 21-22 WIOA Rural Initiatives	WRS21	17.278	62,500
WIOA Dislocated Worker	WID21	17.278	142,126
WIOA Dislocated Worker	WID22	17.278	393,789
WIOA - Rapid Response	WIR22	17.278	124,226
Total WIA Cluster			<u>3,567,686</u>
Employment Services Cluster:			
Wagner Peyser	WPA21	17.207	39,617
Wagner Peyser One Stop Security	WPA21	17.207	84,149
Wagner Peyser	WPA22	17.207	156,105
Recovery Navigator Project 2021	WPB21	17.207	159,748
Re-entry Navigator	WPB22	17.207	79,032
Disabled Veterans Outreach Program	DVP21	17.801	28,469
Disabled Veterans Outreach Program	DVP22	17.801	18,523
Local Veterans Program	LVR21	17.801	6,727
Local Veterans Program	LVR22	17.801	3,255
Total Employment Services Cluster			<u>575,625</u>
Unemployment Compensation:			
Reemployment and Eligibility Assessments	UCR20	17.225	63,453
Reemployment and Eligibility Assessments	UCR21	17.225	114,427
			<u>177,880</u>
Trade Adjustment Assistance:			
Trade Adjustment Assistance - Case Management	TAC19	17.245	278
Trade Adjustment Assistance - Case Management	TAC20	17.245	1,200
Trade Adjustment Assistance - Training	TAT20	17.245	3,000
			<u>4,478</u>
Total U.S. Department of Labor			<u>4,601,355</u>

(Continued)

CITRUS, LEVY, MARION REGIONAL WORKFORCE DEVELOPMENT BOARD, INC.

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)
For the Year Ended June 30, 2022**

<u>Federal Grantor/Program Title</u>	<u>Contract Number</u>	<u>Federal Assistance Listing Number</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Health and Human Services</u>			
Passed through the Florida Department of Economic Opportunity			
Welfare Transition	WTS21	93.558	\$ 134,389
Welfare Transition Program July-September	WTS21	93.558	549,023
Welfare Transition Program October -June	WTS22	93.558	894,655
Total U.S. Department of Health and Human Services			<u>1,578,067</u>
Total Federal Expenditures			<u><u>\$ 6,238,116</u></u>

See notes to the Schedule of Expenditures of Federal Awards.

CITRUS, LEVY, MARION REGIONAL WORKFORCE DEVELOPMENT BOARD, INC.

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2022**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies and presentation of the Single Audit Report of the Citrus, Levy, Marion Regional Workforce Development Board, Inc. have been designed to conform to generally accepted accounting principles as applicable to governmental units, including the reporting and compliance requirements described in the OMB Compliance Supplement, Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

Reporting Entity

The reporting entity consists of Citrus, Levy, Marion Regional Workforce Development Board, Inc., the primary government. Management has determined that there are no component units.

A. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus.

The modified accrual basis of accounting is followed in the Schedule of Expenditures of Federal Awards. Under the modified accrual basis, revenues are recognized when they become measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days after the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

NOTE 2. INDIRECT COST RATE

Citrus, Levy, Marion Workforce Development Board, Inc. did not elect to use the 10 percent de minimis indirect cost rate.

CITRUS, LEVY, MARION REGIONAL WORKFORCE DEVELOPMENT BOARD, INC.

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2022**

NOTE 3. SUBRECIPIENT AND ONE STOP OPERATOR

The Organization provided federal awards to subrecipients and the One-Stop Provider as follows during the year ended June 30, 2022:

Program	Federal Assistance Listing Number	Subrecipient	One Stop Operator
Disabled Veterans Outreach Program	17.801	\$ -	\$ 677
Local Veterans Employment Representative	17.801	-	148
Reemployment and Eligibility Assessments	17.225	-	2,518
Supplemental Nutrition Assistance Program	10.561	-	3,640
WIOA Youth	17.259	721,260	28,222
WIOA Adult	17.258	14,707	18,887
WIOA Dislocated Worker	17.278	29,715	10,338
WIOA Foundational	17.258/17.259/17.278	13,019	517
Wagner Peyser	17.207	-	6,285
Welfare Transition	93.558	-	22,504
Youthbuild	17.274	250,729	-
		<u>\$ 1,029,430</u>	<u>\$ 93,736</u>

NOTE 4. ALLOCATION OF WIOA FUNDING

Funds received from DEO grants under Contract numbers WIS19 and WIS20 were allocated to Federal CFDA numbers as follows:

	Federal Assistance Listing Number	WIS20	WIS21
WIOA Adult	17.258	\$ 22,311	\$ 38,157
WIOA Youth	17.259	22,311	38,157
WIOA Dislocated Worker	17.278	27,349	42,927
		<u>\$ 71,971</u>	<u>\$ 119,241</u>

NOTE 5. YOUTHBUILD MATCHING REQUIREMENT

For the year ended June 30, 2022 the Organization had \$384,281 in matching expenditures for the Youthbuild program bringing total expenditures in the program to \$659,967.

MANAGEMENT LETTER

Board of Directors
Citrus, Levy, Marion Regional Workforce Development Board, Inc.
Ocala, Florida

We have audited the financial statements of Citrus, Levy, Marion Regional Workforce Development Board, Inc. (the Organization) as of and for the fiscal year ended June 30, 2022, and have issued our report thereon dated November 25, 2022.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, *Rules of the Florida Auditor General*. We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Audit Standards*, Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control over Compliance Required by the Uniform Guidance and Schedule of Findings and Questioned Costs; and Independent Accountant's Report on an examination conducted in accordance with the American Institute of Certified Public Accountants Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports and schedule, which are dated November 25, 2022, should be considered in conjunction with this management letter.

Additionally, our audit was conducted in accordance with:

- Chapter 10.550, *Rules of the Auditor General*, which governs the conduct of local governmental entity audits performed in the State of Florida.
- Special audit guidance provided by the Department of Economic Opportunity (DEO).

This letter includes the following information, which is not included in the aforementioned auditor's reports or schedule:

- Section 10.554(1)(i)1. *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations made in the preceding annual financial audit report.
- Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we address in the management letter any recommendations to improve financial management. The special audit guidance provided by DEO requires disclosure in this management letter for those findings and observations not otherwise included in the aforementioned auditor's reports or schedule. In connection with our audit, we did not have any such findings, observations, or recommendations.

- Section 10.554(1)(i)3., *Rules of the Auditor General*, requires that we address noncompliance with provisions of contracts or grant agreements; or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.
- Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. See Financial Reporting Entity under Note 1 to the financial statements. The Organization does not have any component units.
- Section 10.554(1)(i)5.a. and 10.556(7), *Rules of the Auditor General*, requires us to apply appropriate procedures and communicate the results of our determination as to whether or not the Organization has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the Organization did not meet any of the conditions described in Section 218.503(1), Florida Statutes.
- Pursuant to Section 10.554(1)(i)5.b. and 10.556(8), *Rules of the Auditor General* we applied financial condition assessment procedures for the Organization. It is management's responsibility to monitor the Organization's financial condition, and our financial condition assessment was based in part on representations made by management and review of financial information provided by management.
- This management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, management and the Board of Directors of the Organization, and is not intended to be and should not be used by anyone other than these specified parties.



POWELL AND JONES, CPA'S
November 25, 2022

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors

Citrus, Levy, Marion Regional Workforce Development Board, Inc.

Ocala, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and major fund of Citrus, Levy, Marion Regional Workforce Development Board, Inc. (the Organization) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Organization's basic financial statements, and have issued our report thereon dated November 25, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

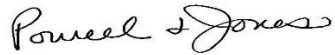
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Powell & Jones".

POWELL & JONES, CPA'S
November 25, 2022

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Directors

Citrus, Levy, Marion Regional Workforce Development Board, Inc. d/b/a
CareerSource Citrus Levy Marion

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Citrus, Levy, Marion Regional Workforce Development Board, Inc. d/b/a CareerSource Citrus Levy Marion's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of Citrus, Levy, Marion Regional Workforce Development Board, Inc. d/b/a CareerSource Citrus Levy Marion's major federal programs for the year ended June 30, 2022. Citrus, Levy, Marion Regional Workforce Development Board, Inc. d/b/a CareerSource Citrus Levy Marion's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Citrus, Levy, Marion Regional Workforce Development Board, Inc. d/b/a CareerSource Citrus Levy Marion complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and the Florida Department of Economic Opportunity's (DEO) Audit and Audit Resolution Responsibilities (AWI FG 05-019) issued August 12, 2005. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Citrus, Levy, Marion Regional Workforce Development Board, Inc. d/b/a CareerSource Citrus Levy Marion and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Citrus, Levy, Marion Regional Workforce Development Board, Inc. d/b/a CareerSource Citrus Levy Marion's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Citrus, Levy, Marion Regional Workforce Development Board, Inc. d/b/a CareerSource Citrus Levy Marion's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Citrus, Levy, Marion Regional Workforce Development Board, Inc. d/b/a CareerSource Citrus Levy Marion's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, Government Auditing Standards, the Uniform Guidance and DEO Audit and Audit Resolution Responsibilities, will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Citrus, Levy, Marion Regional Workforce Development Board, Inc. d/b/a CareerSource Citrus Levy Marion's compliance with the requirements of each major federal program as a whole. In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance, we:

Exercise professional judgment and maintain professional skepticism throughout the audit. Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Citrus, Levy, Marion Regional Workforce Development Board, Inc. d/b/a CareerSource Citrus Levy Marion's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

Obtain an understanding of Citrus, Levy, Marion Regional Workforce Development Board, Inc. d/b/a CareerSource Citrus Levy Marion's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and DEO Audit and Audit Resolution Responsibilities, but not for the purpose of expressing an opinion on the effectiveness of Citrus, Levy, Marion Regional Workforce Development Board, Inc. d/b/a CareerSource Citrus Levy Marion's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

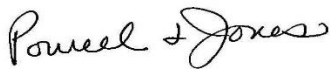
Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



POWELL & JONES, CPA's
Lake City, Florida
November 25, 2022

CITRUS, LEVY, MARION REGIONAL WORKFORCE DEVELOPMENT BOARD, INC.

**SCHEDULE OF FINDINGS
For the Fiscal Year Ended June 30, 2022**

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting

- Material weakness(es) identified? No
- Significant deficiencies identified not considered to be material weaknesses? No

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? No
- Significant deficiencies identified not considered to be material weaknesses? None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a) No

Identification of major programs:

CFDA/Assistance Listing Number

17.258
17.259
17.278

**Name of Program or Cluster
U.S. Department of Labor**

Workforce Innovation and Opportunity Act (WIOA) Cluster:
Adult
Youth Activities
Dislocated Worker

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? Yes

(Continued)

CITRUS, LEVY, MARION REGIONAL WORKFORCE DEVELOPMENT BOARD, INC.
SCHEDULE OF FINDINGS
For the Fiscal Year Ended June 30, 2022
(Continued)

SECTION II - FINANCIAL STATEMENT FINDINGS

None

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

SECTION IV - SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

None

SECTION V - OTHER

None



Powell & Jones
Certified Public Accountants

Richard C. Powell, Jr., CPA
Marian Jones Powell, CPA

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admin@powellandjonescpa.com

Communication with Those Charged with Governance

November 25, 2022

To the Board of Directors

Citrus, Levy, Marion Regional Workforce Development Board, Inc.

We have audited the financial statements of Citrus, Levy, Marion Regional Workforce Development Board, Inc. for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Citrus, Levy, Marion Regional Workforce Development Board, Inc. are described Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2022. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There are no sensitive estimates affecting Citrus, Levy, Marion Regional Workforce Development Board, Inc.'s financial statements.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There are no sensitive disclosures affecting the financial statements.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. There were no such misstatements identified during our audit.

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Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 25, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

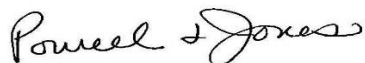
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Information in Documents Containing Audited Financial Statements

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Audit Committee, Board of Directors and management of Citrus, Levy, Marion Regional Workforce Development Board, Inc. and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



Powell and Jones, CPAs
November 25, 2022

INDEPENDENT ACCOUNTANT'S REPORT

To the Governing Board
Citrus, Levy, Marion Regional Workforce Development Board Inc.

We have examined Citrus, Levy, Marion Regional Workforce Development Board Inc.'s compliance with Section 218.415, *Florida Statutes*, regarding the investment of public funds during the year ended June 30, 2022. Management is responsible for Citrus, Levy, Marion Regional Workforce Development Board Inc.'s compliance with those requirements. Our responsibility is to express an opinion on the Organization's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Organization complied, in all material respects, with the requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Organization complied with the specific requirements. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the Organization's compliance with specified requirements.

In our opinion, the Organization complied, in all material respects, with the aforementioned requirements for the year ended June 30, 2022.

Information required by Sections 218.39(3)(c), and 218.32(1)(e)2-3 Florida Statutes:

Total number of district employees compensated in the last pay period of the fiscal year	58
Total number of independent contractors compensated in the last month of the fiscal year	2
All compensation paid or accrued to employees	\$ 3,034,177
All compensation paid or accrued to independent contractors	\$ 67,823

There were no construction projects during the fiscal year.

The budget variance report is presented on page 25 of this report.

This report is intended solely for the information and use of the Organization and the Auditor General, State of Florida, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Powell & Jones".

POWELL & JONES
Certified Public Accountants
November 25, 2022



RECORD OF ACTION/APPROVAL

Board Meeting, Wednesday, March 8, 2023
Performance and Monitoring Committee, Tuesday, February 7, 2022

TOPIC/ISSUE:

Acceptance of 2021-2022 monitoring close-out

BACKGROUND:

State programmatic and finance monitoring occurred April 25, 2022 through April 29, 2022. We have submitted our responses to the monitoring for DEO's review and approval.

POINTS OF CONSIDERATION:

We received a close-out letter dated January 31, 2023 accepting our responses and officially closing the last programmatic monitoring review.

STAFF RECOMMENDATIONS:

Accept the final report and close-out letter.

COMMITTEE ACTION:

Al Jones made a motion to accept the monitoring report. Fred Morgan seconded the motion. Motion carried.

BOARD ACTION:



RECORD OF ACTION/APPROVAL

Board Meeting, Wednesday, March 8, 2023
Career Center Committee Meeting, Tuesday, February 7, 2023

TOPIC/ISSUE:

Approval of FleetForce Truck Driving School as an eligible training provider AND approval of Commercial Truck Driving training programs in partnership with the College of Central Florida.

BACKGROUND:

All education entities that wish to be listed on CareerSource CLM's Area Targeted Occupation List (ATOL) must submit a Training Provider Application that includes performance data for each of the training programs they would like listed on the ATOL pursuant to CLM policy *OPS-28 Area Targeted Occupation List*.

POINTS OF CONSIDERATION:

FleetForce Truck Driving School has submitted the required documentation requesting Commercial Truck Driving training program listed on the ATOL.

STAFF RECOMMENDATIONS:

Approve FleetForce Truck Driving School as an approved training provider in LWDB 10 and approve the CDL program in partnership with the College of Central Florida based on local need and add the Commercial Truck Driving. Also list Commercial Truck Driving training program as an approved program for the College of Central Florida.

COMMITTEE ACTION:

David Benthussen made a motion to approve FleetForce Driving School as a training provider and to add the CDL program in partnership with CF to the ATOL. Lanny Mathis seconded the motion. Motion carried.

BOARD ACTION:



RECORD OF ACTION/APPROVAL

Board Meeting, Wednesday, March 8, 2023
Career Center Committee Meeting, Tuesday, February 7, 2023

TOPIC/ISSUE:

Release of the Invitation to Negotiate (ITN) for One Stop Operator services.

BACKGROUND:

Pursuant to the Workforce Innovation and Opportunity Act all local workforce development boards are required to procure a One Stop Operator as defined in the WIOA Final Regulations section 678.600 through 678.635. CareerSource will not compete under an ITN, therefore we will release an ITN to procure services.

POINTS OF CONSIDERATION:

Procurement standards require that all service provider contracts are opened for bid at minimum every four years. This ITN will solicit proposals for the execution of the determined roles and responsibilities of the One Stop Operator as defined and approved by the Executive Committee and full board. The awarded contract will be for a one (1) year term renewable up to three terms.

The ITN is scheduled for Public Notice on March 9th and 10th, 2023. Other relevant dates are:

- ITN Release: March 13, 2023
- Expression of Interest due: March 23, 2023
- ITN full submission due: April 27, 2023

STAFF RECOMMENDATIONS:

Requesting approval for authority to release the One Stop Operator ITN on March 13, 2023 after the appropriate Public Notice period of March 9th and 10th.

COMMITTEE ACTION:

Lanny Mathis made a motion to approve the release of the One Stop Operator ITN. Pat Reddish seconded the motion. Motion carried.

BOARD ACTION:



RECORD OF ACTION/APPROVAL

**Board Meeting, Wednesday, March 8, 2023
Executive Meeting, Wednesday, March 1, 2023**

TOPIC/ISSUE:

Amendments to OPS-26 WIOA Eligibility Services Information

BACKGROUND:

CareerSource Florida provided additional criteria and updates to the Administrative Policy 122 Adult and Dislocated Worker Program Eligibility. We have updated our current policy OPS-26 to align with eligibility requirements set for in Admin 122.

POINTS OF CONSIDERATION:

This policy will include additional criteria not stated in previous policies such as more defined definitions on eligible customers such as "General Announcement of closure, Unlikely to Return, General Economic Conditions.

STAFF RECOMMENDATIONS:

Approve the WIOA Eligibility Services Information Policy (OPS-26) in accordance with WIOA regulations.

COMMITTEE ACTION:

Fred Morgan made a motion to approve OPS-26. Al Jones seconded the motion. Motion carried.

BOARD ACTION:



RECORD OF ACTION/APPROVAL

Board Meeting, Wednesday, March 8, 2023
Executive Meeting, Wednesday, March 1, 2023
Career Center Committee Meeting, Tuesday, February 7, 2023

TOPIC/ISSUE:

Approval of FleetForce Truck Driving School as an eligible training provider AND approval of Commercial Truck Driving training programs in partnership with the College of Central Florida.

BACKGROUND:

All education entities that wish to be listed on CareerSource CLM's Area Targeted Occupation List (ATOL) must submit a Training Provider Application that includes performance data for each of the training programs they would like listed on the ATOL pursuant to CLM policy *OPS-28 Area Targeted Occupation List*.

POINTS OF CONSIDERATION:

FleetForce Truck Driving School has submitted the required documentation requesting Commercial Truck Driving training program listed on the ATOL.

STAFF RECOMMENDATIONS:

Approve FleetForce Truck Driving School as an approved training provider in LWDB 10 and approve the CDL program in partnership with the College of Central Florida based on local need and add the Commercial Truck Driving. Also list Commercial Truck Driving training program as an approved program for the College of Central Florida.

COMMITTEE ACTION:

Career Center

David Benthussen made a motion to approve FleetForce Driving School as a training provider and to add the CDL program in partnership with CF to the ATOL. Lanny Mathis seconded the motion. Motion carried.

Executive

Fred Morgan made a motion to approve FleetForce Driving School as a training provider and to add the CDL program in partnership with CF to the ATOL. Pete Beasley seconded the motion. Motion carried.

BOARD ACTION:



RECORD OF ACTION/APPROVAL

Board Meeting, Wednesday, March 8, 2023
Consortium Meeting, Wednesday, March 1, 2023
Executive Committee Meeting, Wednesday, March 1, 2023
Career Center Committee Meeting, Tuesday, February 7, 2023

TOPIC/ISSUE:

Release of the Invitation to Negotiate (ITN) for One Stop Operator services.

BACKGROUND:

Pursuant to the Workforce Innovation and Opportunity Act all local workforce development boards are required to procure a One Stop Operator as defined in the WIOA Final Regulations section 678.600 through 678.635. CareerSource will not compete under an ITN, therefore we will release an ITN to procure services.

POINTS OF CONSIDERATION:

Procurement standards require that all service provider contracts are opened for bid at minimum every four years. This ITN will solicit proposals for the execution of the determined roles and responsibilities of the One Stop Operator as defined and approved by the Executive Committee and full board. The awarded contract will be for a one (1) year term renewable up to three terms.

The ITN is scheduled for Public Notice on March 9th and 10th, 2023. Other relevant dates are:

- ITN Release: March 13, 2023
- Expression of Interest due: March 23, 2023
- ITN full submission due: April 27, 2023

STAFF RECOMMENDATIONS:

Requesting approval for authority to release the One Stop Operator ITN on March 13, 2023 after the appropriate Public Notice period of March 9th and 10th.

COMMITTEE ACTION:

Career Center

Lanny Mathis made a motion to approve the release of the One Stop Operator ITN. Pat Reddish seconded the motion. Motion carried.

Executive

Carl Flanagan made a motion to approve the release of the One Stop Operator ITN. Pete Beasley seconded the motion. Motion carried.

Consortium

Commissioner Finegan made a motion to approve the release of the One Stop Operator ITN. Commissioner Hodge seconded the motion. Motion carried.

BOARD ACTION:



RECORD OF ACTION/APPROVAL

Board Meeting, Wednesday, March 8, 2023
Consortium Meeting, Wednesday, March 1, 2023
Executive Meeting, Wednesday, March 1, 2023

TOPIC/ISSUE:

Budget/Expenditure summary report for period 7/1/22-12/31/22

BACKGROUND:

The budget is updated for changes in revenue and expenditure. The attachment is a summary of the budget and actual expenditure.

POINTS OF CONSIDERATION:

The report provides the status of spending for planning purposes.

STAFF RECOMMENDATIONS:

Approve the Budget/Expenditure report.

COMMITTEE ACTION:

Executive

Charles Harris made a motion to approve the budget updates. Al Jones seconded the motion. Motion carried.

Consortium

Commissioner Hodge made a motion approve the budget updates. Commissioner Finegan seconded the motion. Motion carried.

BOARD ACTION:

BUDGET/EXPENDITURES SUMMARY 7/1-12/31/22							
Fund	Contract	Budget	Expenditures	Balance	% Spent	% ITA	WEX
ADULT	ITA/Training	370,000	63,730.60	306,269.40	17.22%		
	99OJT	25,000	3,439.48	21,560.52	13.76%		
	Employed Worker	25,000	1,830.00	23,170.00	7.32%		
	Internships	50,000	13,169.64	36,830.36	26.34%		
	Training support svcs.	10,000	2,437.02	7,562.98	24.37%		
	Training staff	338,879	114,720.74	224,158.26	33.85%		
	Eckerd	15,000	7,526.58	7,473.42	50.18%		
	Sup Svcs./Operating	4,000	2,973.33	1,026.67	74.33%		
	Admin	153,516	52,003.11	101,512.89	33.87%		
	General	58,508	18,508.63	39,999.37	31.63%		
	Overhead	769,037	317,601.83	451,435.17	41.30%		
	Facilities	30,986	16,867.88	14,118.12	54.44%		
	Unobligated	278,932	-	278,932.00	0.00%		
		2,128,858	614,808.84	1,514,049.16	28.88%	35.42%	
DW	ITA/Training	2,000	-	2,000.00	0.00%		
	Training support svcs.	2,000	-	2,000.00	0.00%		
	Training staff	55,653	45,411.49	10,241.51	81.60%		
	Eckerd	30,000	14,836.57	15,163.43	49.46%		
	Admin	14,730	15,413.93	(683.93)	104.64%		
	General	5,614	5,486.04	127.96	97.72%		
	Overhead	88,340	103,455.00	(15,115.00)	117.11%		
	Operating/SS	3,000	1,285.02	1,714.98	42.83%		
	Facilities	12,366	6,731.86	5,634.14	54.44%		
	Unobligated	164,740	-	164,740.00	0.00%		
		378,443	192,619.91	185,823.09	50.90%	25.63%	
Rural	ITA/Training	27,941	11,258.40	16,682.60	40.29%		
	Training support svcs.	1,000	-	1,000.00	0.00%		
	Admin	5,065	2,466.01	2,598.99	48.69%		
	General	1,931	877.69	1,053.31	45.45%		
	Overhead	26,563	13,829.07	12,733.93	52.06%		
		62,500	28,431.17	34,068.83	45.49%		
Wagner	Admin	10,843	6,642.14	4,200.86	61.26%		
Peyser	General	4,132	2,364.03	1,767.97	57.21%		
	Overhead	63,013	44,767.10	18,245.90	71.04%		
	Operating	10,000	2,393.74	7,606.26	23.94%		
	Facilities	62,113	33,812.26	28,300.74	54.44%		
	Staff trv	3,000	239.60	2,760.40	7.99%		
	Unobligated	54,976	-	54,976.00	0.00%		
		208,077	90,218.87	117,858.13	43.36%		
SNAP	Admin	17,824	11,943.44	5,880.56	67.01%		
	General	6,793	4,250.84	2,542.16	62.58%		
	Overhead	85,120	68,678.03	16,441.97	80.68%		
	Facilities	15,388	8,376.57	7,011.43	54.44%		
	Staff	92,740	47,535.63	45,204.37	51.26%		
	Unobligated	182,541	-	182,541.00	0.00%		
		400,406	140,784.51	259,621.49	35.16%		

BUDGET/EXPENDITURES SUMMARY 7/1-12/31/22							
Fund	Contract	Budget	Expenditures	Balance	% Spent	% ITA	WEX
WTP	Sup. Svs.	255,805	86,872.52	168,932.48	33.96%		
	Admin	178,744	69,195.44	109,548.56	38.71%		
	General	68,122	24,627.62	43,494.38	36.15%		
	Overhead	1,130,521	440,163.98	690,357.02	38.93%		
	Facilities	74,338	40,544.13	33,793.87	54.54%		
	Staff	432,577	230,927.30	201,649.70	53.38%		
			2,140,107	892,330.99	1,247,776.01	41.70%	
Hurricane Ian	Admin	8,722	8,721.68	-	100.00%		
	General	3,104	3,104.16	0.00	100.00%		
	Overhead	42,645	42,644.85	(0.00)	100.00%		
	Facilities	3,825	3,824.91	-	100.00%		
	Staff	25,411	25,411.46	-	100.00%		
	Operating	17,196	17,195.94	-	100.00%		
			100,903	100,903.00	-	100.00%	
DVOP	Admin	2,233	1,581.87	651.13	70.84%		
	General	851	563.01	287.99	66.16%		
	Overhead	2,785	3,619.96	(834.96)	129.98%		
	Operating	8,000	3,853.88	4,146.12	48.17%		
	Facilities	10,891	5,928.62	4,962.38	54.44%		
	Staff travel	6,000	4,624.25	1,375.75	77.07%		
	Unobligated	502	-	502.00	0.00%		
			31,262	20,171.59	11,090.41	64.52%	
LVER	Admin	953	581.72	371.28	61.04%		
	General	363	207.04	155.96	57.04%		
	Overhead	1,409	1,494.72	(85.72)	106.08%		
	Operating	2,000	849.51	1,150.49	42.48%		
	Facilities	7,659	4,169.16	3,489.84	54.43%		
	Staff travel	2,000	929.88	1,070.12	46.49%		
	Unobligated	16,503	-	16,503.00	0.00%		
			30,887	8,232.03	22,654.97	26.65%	
Apprenticeship Navigator	Admin	5,391	2,247.22	3,143.78	41.68%		
	General	2,055	799.82	1,255.18	38.92%		
	Overhead	25,037	12,857.05	12,179.95	51.35%		
	Facilities	2,740	1,491.71	1,248.29	54.44%		
	Staff	27,277	8,975.34	18,301.66	32.90%		
			62,500	26,371.14	36,128.86	42.19%	
TAA	Training	3,595	3,595.00	-	100.00%		
	Admin	418	403.55	14.45	96.54%		
	General	159	143.63	15.37	90.33%		
	Facilities	1,194	650.24	543.76	54.46%		
	Unobligated	22,952	-	22,952.00	0.00%		
			28,318	4,792.42	23,525.58	16.92%	

BUDGET/EXPENDITURES SUMMARY 7/1-12/31/22							
Fund	Contract	Budget	Expenditures	Balance	% Spent	% ITA	WEX
Rapid Response	Admin	9,871	2,600.10	7,270.90	26.34%		
	General	3,762	925.41	2,836.59	24.60%		
	Overhead	48,648	15,719.05	32,928.95	32.31%		
	Facilities	3,162	1,644.71	1,517.29	52.01%		
	Staff	53,003	11,152.37	41,850.63	21.04%		
		118,446	32,041.64	86,404.36	27.05%		
Recovery Navigator	Admin	8,201	8,099.52	101.48	98.76%		
	General	3,126	2,882.73	243.27	92.22%		
	Overhead	38,569	46,421.47	(7,852.47)	120.36%		
	Facilities	9,204	5,010.64	4,193.36	54.44%		
	Staff	42,021	32,781.70	9,239.30	78.01%		
		101,121	95,196.06	5,924.94	94.14%		
Reentry Navigator	Admin	6,552	3,628.97	2,923.03	55.39%		
	General	2,497	1,291.60	1,205.40	51.73%		
	Overhead	6,743	3,333.57	3,409.43	49.44%		
	Facilities	9,204	5,010.64	4,193.36	54.44%		
	Staff	57,628	29,572.85	28,055.15	51.32%		
	Unobligated	13,343	-	13,343.00	0.00%		
		95,967	42,837.63	53,129.37	44.64%		
Unrestricted	Admin	3,151	5,261.81	(2,110.81)	166.99%		
	General	1,201	1,872.75	(671.75)	155.93%		
	Operating	32,180	51,853.88	(19,673.88)	161.14%		
	Unobligated	426,680	-	426,680.00	0.00%		
		463,212	58,988.44	404,223.56	12.73%		
Youth Buid #4	Admin	15,649	2,694.32	12,954.68	17.22%		
	General	5,964	958.95	5,005.05	16.08%		
	Eckerd	88,883	34,066.30	54,816.70	38.33%		
	Eckerd Sup. Svs.	90,320	29,710.00	60,610.00	32.89%		
	Facilities	5,481	2,983.44	2,497.56	54.43%		
	Overhead	164,479	-	164,479.00	0.00%		
	Unobligated	473,936	-	473,936.00	0.00%		
		844,712	70,413.01	774,298.99	8.34%		
Youth Build #3	Admin	495	609.75	(114.75)	123.18%		
	General	189	217.02	(28.02)	114.83%		
	Eckerd	27,658	21,043.16	6,614.84	76.08%		
	Facilities	8,994	4,895.89	4,098.11	54.44%		
	Unobligated	216,896	-	216,896.00	0.00%		
		254,232	26,765.82	227,466.18	10.53%		
Summit	Admin	12,004	12,004.35	-	100.00%		
	General	4,273	4,272.52	-	100.00%		
	Operating	118,300	118,300.00	-	100.00%		
	Unobligated	5,423	-	5,423.00	0.00%		
		140,000	134,576.87	5,423.00	96.13%		

BUDGET/EXPENDITURES SUMMARY 7/1-12/31/22							
Fund	Contract	Budget	Expenditures	Balance	% Spent	% ITA	WEX
Youth	Admin	31,125	36,484.67	(5,359.67)	117.22%		
	General	11,862	12,985.40	(1,123.40)	109.47%		
	Eckerd	584,524	282,268.19	302,255.81	48.29%		
	Eckerd Sup. Svs.	181,476	42,528.79	138,947.21	23.43%		
	Overhead	310,593	290,633.73	19,959.27	93.57%		
	Facilities	77,430	18,852.85	58,577.15	24.35%		
	Unobligated	119,462	-	119,462.00	0.00%		
		1,316,472	683,753.63	632,718.37	51.94%		11.87%
REA	Admin	7,279	7,312.52	(33.52)	100.46%		
	General	2,774	2,602.63	171.37	93.82%		
	Overhead	10,641	42,252.80	(31,611.80)	397.08%		
	Facilities	11,593	6,311.12	5,281.88	54.44%		
	Staff	57,791	28,087.50	29,703.50	48.60%		
	Unobligated	234,010	-	234,010.00	0.00%		
		324,088	86,566.57	237,521.43	26.71%		
United Health	Admin	8,625	-	8,625.00	0.00%		
	General	3,287	-	3,287.00	0.00%		
	Eckerd	85,080	-	85,080.00	0.00%		
	Operating	3,000	-	3,000.00	0.00%		
		99,992	-	99,992.00	0.00%		
RWB 6	Operating	5,481	-	5,481.00	0.00%		
Mobile Repair	Operating	4,592	-	4,592.00	0.00%		
	Admin	863	-	863.00	0.00%		
	General	329	-	329.00	0.00%		
	Overhead	4,216	-	4,216.00	0.00%		
		10,000	-	10,000.00	0.00%		
Total Budget		9,345,984	3,350,804	5,995,180	35.85%	33.07%	11.87%