

III. Approval of the Minutes of 2/25/26 Meeting

Minutes of the Finance Committee Meeting

Meeting #5

Date: Wednesday, February 25, 2026

Time: 10:00 a.m.

Location: 1112 N. Main St., Gainesville, FL 32601 / Zoom

I. Call to Order

Chair Staci Bertrand called the meeting to order at 10:00 a.m.

Committee Members Present (all attended virtually unless noted):
Staci Bertrand-Chair, Charles Harris, James Ingle.

Staff Present:

Phyllis Marty (in person), Karen Davis (in person), Jason Buss (in person), Rochelle Daniels (Counsel), Todd Hutchison, Alexander Ganz, Bethany Gaffey

Guest(s): None

II. Approval of Agenda

Mr. James Ingle made the motion to approve the Agenda, Mr. Charles Harris seconded the motion. The motion approved unanimously.

III. Approval of Minutes (September 3, 2025)

Mr. Harris moved to approve the September 3, 2025 Minutes, Mr. Ingle seconded the motion. The motion approved unanimously.

IV. Public Comment

None

V. Old Business

N/A

VI. New Business

1. Budget True-Up

Consideration of approval of the final PY 25–26 budget true-up. The budget true-up reflects an increase in funding of \$128,259 from the Planning Numbers provided by Florida Commerce and used in presenting the budget as the organization entered the new program year.

All PY 23–24 grant funds carried forward were fully expended as of December 31, 2025. Based on current expenditures, significant carryforward for the next program year is not anticipated.

Staff recommended approval of acceptance of the PY 25–26 Budget True-Up.

Charles Harris made the motion to approve the PY 25–26 Budget True-Up. James Ingle seconded the motion. The motion was approved unanimously.

VII. Matters from the Committee

None

VIII. Matters from the CEO

None

IX. Matters from the Public

None

X. Adjournment

The meeting adjourned at 10:05 a.m.



Account	Account Description	2026 Amended Budget	2027 Program Year Planning
Fund 100 - General Fund			
REVENUE			
Cost Pool 00 - Cash & Revenue Org			
<i>Misc Revenue</i>			
369.900	Other Misc Revenues	9,603.00	9,102.00
	<i>Misc Revenue Totals</i>	\$9,603.00	\$9,102.00
	Cost Pool 00 - Cash & Revenue Org Totals	\$9,603.00	\$9,102.00
	REVENUE TOTALS	\$9,603.00	\$9,102.00
EXPENSE			
Cost Pool 49 - Other Charges			
Cost Category 599 - Other Charges			
<i>Operating Expenditures</i>			
52.00	Operating Supplies	9,603.00	9,102.00
	<i>Operating Expenditures Totals</i>	\$9,603.00	\$9,102.00
	Cost Category 599 - Other Charges Totals	\$9,603.00	\$9,102.00
	Cost Pool 49 - Other Charges Totals	\$9,603.00	\$9,102.00
	EXPENSE TOTALS	\$9,603.00	\$9,102.00
	Fund 100 - General Fund Totals		
	REVENUE TOTALS	\$9,603.00	\$9,102.00
	EXPENSE TOTALS	\$9,603.00	\$9,102.00
	Fund 100 - General Fund Totals	\$0.00	\$0.00
Fund 105 - WIOA-Adult			
REVENUE			
Cost Pool 00 - Cash & Revenue Org			
<i>Intergovernmental Revenues</i>			
331.500	Fed Grant Economic Environment	1,151,645.00	948,820.00
	<i>Intergovernmental Revenues Totals</i>	\$1,151,645.00	\$948,820.00
	Cost Pool 00 - Cash & Revenue Org Totals	\$1,151,645.00	\$948,820.00
	REVENUE TOTALS	\$1,151,645.00	\$948,820.00
EXPENSE			
Cost Pool 43 - Direct Charge			
Cost Category 510 - Career Svcs/Direct Client Svcs			
<i>Operating Expenditures</i>			
34.00	Contractual Services	150,000.00	160,000.00
34.60	Contractual Services-BOCC Salaries-Fringe	453,112.00	450,000.00
40.10	Travel - Staff Travel	7,827.00	3,000.00
41.00	Communications	15,606.00	4,000.00
43.00	Utilities	12,240.00	5,000.00
44.00	Rentals and Leases	74,213.00	30,000.00



Account	Account Description	2026 Amended Budget	2027 Program Year Planning
Fund 105 - WIOA-Adult			
EXPENSE			
Cost Pool 43 - Direct Charge			
Cost Category 510 - Career Svcs/Direct Client Svcs			
<i>Operating Expenditures</i>			
49.00	Other Current Charges	26,147.00	8,820.00
51.00	Office Supplies	15,000.00	2,000.00
52.00	Operating Supplies	15,000.00	10,000.00
55.00	Training and Education	30,000.00	1,000.00
<i>Operating Expenditures Totals</i>		\$799,145.00	\$673,820.00
<i>Grants and Aids</i>			
84.00	Participant Support-ITA-State On The Job Training	150,000.00	200,000.00
84.10	Participant Support-ITA-State Occupational Skills Training	150,000.00	.00
84.60	Participant-ITA-State Supportive Services	52,500.00	75,000.00
<i>Grants and Aids Totals</i>		\$352,500.00	\$275,000.00
Cost Category 510 - Career Svcs/Direct Client Svcs Totals		\$1,151,645.00	\$948,820.00
Cost Pool 43 - Direct Charge Totals		\$1,151,645.00	\$948,820.00
EXPENSE TOTALS		\$1,151,645.00	\$948,820.00
Fund 105 - WIOA-Adult Totals			
REVENUE TOTALS		\$1,151,645.00	\$948,820.00
EXPENSE TOTALS		\$1,151,645.00	\$948,820.00
Fund 105 - WIOA-Adult Totals		\$0.00	\$0.00
Fund 110 - WIOA-Dislocated Worker			
REVENUE			
Cost Pool 00 - Cash & Revenue Org			
<i>Intergovernmental Revenues</i>			
331.500	Fed Grant Economic Environment	433,484.00	297,706.00
<i>Intergovernmental Revenues Totals</i>		\$433,484.00	\$297,706.00
Cost Pool 00 - Cash & Revenue Org Totals		\$433,484.00	\$297,706.00
REVENUE TOTALS		\$433,484.00	\$297,706.00
EXPENSE			
Cost Pool 43 - Direct Charge			
Cost Category 510 - Career Svcs/Direct Client Svcs			
<i>Operating Expenditures</i>			
34.00	Contractual Services	65,000.00	30,000.00
34.60	Contractual Services-BOCC Salaries-Fringe	174,684.00	150,000.00
40.10	Travel - Staff Travel	4,000.00	2,906.00
41.00	Communications	5,000.00	5,000.00



Account	Account Description	2026 Amended Budget	2027 Program Year Planning
Fund 110	WIOA-Dislocated Worker		
EXPENSE			
Cost Pool 43	Direct Charge		
Cost Category 510	Career Svcs/Direct Client Svcs		
<i>Operating Expenditures</i>			
43.00	Utilities	10,000.00	5,000.00
44.00	Rentals and Leases	20,000.00	10,000.00
51.00	Office Supplies	10,000.00	10,000.00
52.00	Operating Supplies	23,800.00	23,800.00
54.00	Books-Publications-Subscriptions	1,000.00	1,000.00
55.00	Training and Education	75,000.00	10,000.00
<i>Operating Expenditures Totals</i>		\$388,484.00	\$247,706.00
<i>Grants and Aids</i>			
84.10	Participant Support-ITA-State Occupational Skills Training	25,000.00	25,000.00
84.60	Participant-ITA-State Supportive Services	20,000.00	25,000.00
<i>Grants and Aids Totals</i>		\$45,000.00	\$50,000.00
Cost Category 510	Career Svcs/Direct Client Svcs Totals	\$433,484.00	\$297,706.00
Cost Pool 43	Direct Charge Totals	\$433,484.00	\$297,706.00
EXPENSE TOTALS		\$433,484.00	\$297,706.00
Fund 110	WIOA-Dislocated Worker Totals		
REVENUE TOTALS		\$433,484.00	\$297,706.00
EXPENSE TOTALS		\$433,484.00	\$297,706.00
Fund 110	WIOA-Dislocated Worker Totals	\$0.00	\$0.00
Fund 115	WIOA-Youth		
REVENUE			
Cost Pool 00	Cash & Revenue Org		
<i>Intergovernmental Revenues</i>			
331.500	Fed Grant Economic Environment	2,080,375.00	1,830,200.00
<i>Intergovernmental Revenues Totals</i>		\$2,080,375.00	\$1,830,200.00
Cost Pool 00	Cash & Revenue Org Totals	\$2,080,375.00	\$1,830,200.00
REVENUE TOTALS		\$2,080,375.00	\$1,830,200.00
EXPENSE			
Cost Pool 43	Direct Charge		
Cost Category 530	Out of School Youth		
<i>Operating Expenditures</i>			
34.00	Contractual Services	237,500.00	250,000.00
34.60	Contractual Services-BOCC Salaries-Fringe	1,447,302.00	1,000,000.00



Account	Account Description	2026 Amended Budget	2027 Program Year Planning
Fund 115 - WIOA-Youth			
EXPENSE			
Cost Pool 43 - Direct Charge			
Cost Category 530 - Out of School Youth			
<i>Operating Expenditures</i>			
40.10	Travel - Staff Travel	25,300.00	30,000.00
41.00	Communications	46,600.00	30,000.00
43.00	Utilities	18,700.00	25,000.00
44.00	Rentals and Leases	59,485.00	50,000.00
49.00	Other Current Charges	.00	50,000.00
49.99	Other Charges and Obligations	21,385.00	.00
51.00	Office Supplies	6,750.00	20,000.00
52.00	Operating Supplies	15,478.00	30,000.00
54.00	Books-Publications-Subscriptions	8,250.00	15,200.00
55.00	Training and Education	39,250.00	40,000.00
	<i>Operating Expenditures Totals</i>	\$1,926,000.00	\$1,540,200.00
<i>Grants and Aids</i>			
84.00	Participant Support-ITA-State On The Job Training	130,625.00	250,000.00
84.10	Participant Support-ITA-State Occupational Skills Training	8,300.00	15,000.00
84.60	Participant-ITA-State Supportive Services	15,450.00	25,000.00
	<i>Grants and Aids Totals</i>	\$154,375.00	\$290,000.00
	Cost Category 530 - Out of School Youth Totals	\$2,080,375.00	\$1,830,200.00
	Cost Pool 43 - Direct Charge Totals	\$2,080,375.00	\$1,830,200.00
	EXPENSE TOTALS	\$2,080,375.00	\$1,830,200.00
	Fund 115 - WIOA-Youth Totals		
	REVENUE TOTALS	\$2,080,375.00	\$1,830,200.00
	EXPENSE TOTALS	\$2,080,375.00	\$1,830,200.00
	Fund 115 - WIOA-Youth Totals	\$0.00	\$0.00
Fund 120 - Welfare Transition Program			
REVENUE			
Cost Pool 00 - Cash & Revenue Org			
<i>Intergovernmental Revenues</i>			
331.500	Fed Grant Economic Environment	1,045,010.00	988,078.00
	<i>Intergovernmental Revenues Totals</i>	\$1,045,010.00	\$988,078.00
	Cost Pool 00 - Cash & Revenue Org Totals	\$1,045,010.00	\$988,078.00
	REVENUE TOTALS	\$1,045,010.00	\$988,078.00



Account	Account Description	2026 Amended Budget	2027 Program Year Planning
Fund 120	Welfare Transition Program		
EXPENSE			
Cost Pool	43 - Direct Charge		
Cost Category	590 - Work Activities		
<i>Operating Expenditures</i>			
34.00	Contractual Services	(95,921.00)	.00
34.60	Contractual Services-BOCC Salaries-Fringe	77,365.00	.00
40.10	Travel - Staff Travel	1,750.00	.00
41.00	Communications	(10,680.00)	.00
43.00	Utilities	3,800.00	.00
44.00	Rentals and Leases	4,452.00	.00
49.00	Other Current Charges	(17,400.00)	.00
51.00	Office Supplies	11,000.00	.00
52.00	Operating Supplies	3,884.00	.00
54.00	Books-Publications-Subscriptions	(1,000.00)	.00
55.00	Training and Education	2,750.00	.00
<i>Operating Expenditures Totals</i>		(\$20,000.00)	\$0.00
<i>Grants and Aids</i>			
84.60	Participant-ITA-State Supportive Services	.00	70,000.00
<i>Grants and Aids Totals</i>		\$0.00	\$70,000.00
Cost Category 590 - Work Activities Totals		(\$20,000.00)	\$70,000.00
Cost Category	595 - Work Supports		
<i>Operating Expenditures</i>			
34.00	Contractual Services	250,921.00	250,000.00
34.60	Contractual Services-BOCC Salaries-Fringe	616,645.00	540,000.00
40.10	Travel - Staff Travel	9,250.00	9,500.00
41.00	Communications	10,680.00	10,680.00
43.00	Utilities	9,200.00	9,200.00
44.00	Rentals and Leases	45,548.00	45,600.00
49.00	Other Current Charges	17,400.00	17,400.00
51.00	Office Supplies	5,000.00	5,000.00
52.00	Operating Supplies	21,116.00	21,448.00
54.00	Books-Publications-Subscriptions	5,000.00	5,000.00
55.00	Training and Education	4,250.00	4,250.00
<i>Operating Expenditures Totals</i>		\$995,010.00	\$918,078.00
<i>Grants and Aids</i>			
84.60	Participant-ITA-State Supportive Services	70,000.00	.00
<i>Grants and Aids Totals</i>		\$70,000.00	\$0.00
Cost Category 595 - Work Supports Totals		\$1,065,010.00	\$918,078.00
Cost Pool 43 - Direct Charge Totals		\$1,045,010.00	\$988,078.00
EXPENSE TOTALS		\$1,045,010.00	\$988,078.00



Account	Account Description	2026 Amended Budget	2027 Program Year Planning
Fund 120 - Welfare Transition Program	Totals		
	REVENUE TOTALS	\$1,045,010.00	\$988,078.00
	EXPENSE TOTALS	\$1,045,010.00	\$988,078.00
Fund 120 - Welfare Transition Program	Totals	\$0.00	\$0.00
Fund 125 - Supplemental Nutrition Asst Prg			
	REVENUE		
Cost Pool 00 - Cash & Revenue Org	Intergovernmental Revenues		
331.500	Fed Grant Economic Environment	97,358.00	97,358.00
	Intergovernmental Revenues Totals	\$97,358.00	\$97,358.00
	Cost Pool 00 - Cash & Revenue Org Totals	\$97,358.00	\$97,358.00
	REVENUE TOTALS	\$97,358.00	\$97,358.00
	EXPENSE		
Cost Pool 43 - Direct Charge			
Cost Category 510 - Career Svcs/Direct Client Svcs	Operating Expenditures		
34.00	Contractual Services	6,049.00	6,049.00
34.60	Contractual Services-BOCC Salaries-Fringe	73,693.00	73,693.00
40.10	Travel - Staff Travel	450.00	450.00
41.00	Communications	1,306.00	1,306.00
43.00	Utilities	500.00	500.00
44.00	Rentals and Leases	2,910.00	2,910.00
51.00	Office Supplies	2,200.00	2,200.00
52.00	Operating Supplies	10,000.00	10,000.00
55.00	Training and Education	250.00	250.00
	Operating Expenditures Totals	\$97,358.00	\$97,358.00
Cost Category 510 - Career Svcs/Direct Client Svcs	Totals	\$97,358.00	\$97,358.00
Cost Pool 43 - Direct Charge	Totals	\$97,358.00	\$97,358.00
	EXPENSE TOTALS	\$97,358.00	\$97,358.00
Fund 125 - Supplemental Nutrition Asst Prg	Totals		
	REVENUE TOTALS	\$97,358.00	\$97,358.00
	EXPENSE TOTALS	\$97,358.00	\$97,358.00
Fund 125 - Supplemental Nutrition Asst Prg	Totals	\$0.00	\$0.00



Account	Account Description	2026 Amended Budget	2027 Program Year Planning
Fund 130	Wagner Peyser		
REVENUE			
Cost Pool 00	Cash & Revenue Org		
	<i>Intergovernmental Revenues</i>		
331.500	Fed Grant Economic Environment	199,166.00	199,166.00
	<i>Intergovernmental Revenues Totals</i>	\$199,166.00	\$199,166.00
	Cost Pool 00 - Cash & Revenue Org Totals	\$199,166.00	\$199,166.00
	REVENUE TOTALS	\$199,166.00	\$199,166.00
EXPENSE			
Cost Pool 43	Direct Charge		
Cost Category 510	Career Svcs/Direct Client Svcs		
	<i>Operating Expenditures</i>		
34.00	Contractual Services	100,000.00	100,000.00
40.10	Travel - Staff Travel	5,000.00	5,000.00
41.00	Communications	9,166.00	9,166.00
43.00	Utilities	5,000.00	5,000.00
44.00	Rentals and Leases	15,000.00	15,000.00
51.00	Office Supplies	10,000.00	10,000.00
52.00	Operating Supplies	45,000.00	45,000.00
54.00	Books-Publications-Subscriptions	5,000.00	5,000.00
55.00	Training and Education	5,000.00	5,000.00
	<i>Operating Expenditures Totals</i>	\$199,166.00	\$199,166.00
	Cost Category 510 - Career Svcs/Direct Client Svcs Totals	\$199,166.00	\$199,166.00
	Cost Pool 43 - Direct Charge Totals	\$199,166.00	\$199,166.00
	EXPENSE TOTALS	\$199,166.00	\$199,166.00
	Fund 130 - Wagner Peyser Totals		
	REVENUE TOTALS	\$199,166.00	\$199,166.00
	EXPENSE TOTALS	\$199,166.00	\$199,166.00
	Fund 130 - Wagner Peyser Totals	\$0.00	\$0.00
Fund 133	WP Miscellaneous Initiatives		
REVENUE			
Cost Pool 00	Cash & Revenue Org		
	<i>Intergovernmental Revenues</i>		
331.500	Fed Grant Economic Environment	138,572.00	138,572.00
	<i>Intergovernmental Revenues Totals</i>	\$138,572.00	\$138,572.00
	Cost Pool 00 - Cash & Revenue Org Totals	\$138,572.00	\$138,572.00
	REVENUE TOTALS	\$138,572.00	\$138,572.00



Account	Account Description	2026 Amended Budget	2027 Program Year Planning
Fund 133	WP Miscellaneous Initiatives		
	EXPENSE		
	Cost Pool 43 - Direct Charge		
	Cost Category 510 - Career Svcs/Direct Client Svcs		
	<i>Operating Expenditures</i>		
34.60	Contractual Services-BOCC Salaries-Fringe	100,000.00	100,000.00
41.00	Communications	1,000.00	1,000.00
52.00	Operating Supplies	27,572.00	27,572.00
55.00	Training and Education	10,000.00	10,000.00
	<i>Operating Expenditures Totals</i>	\$138,572.00	\$138,572.00
	Cost Category 510 - Career Svcs/Direct Client Svcs	\$138,572.00	\$138,572.00
	Totals		
	Cost Pool 43 - Direct Charge Totals	\$138,572.00	\$138,572.00
	EXPENSE TOTALS	\$138,572.00	\$138,572.00
	Fund 133 - WP Miscellaneous Initiatives Totals		
	REVENUE TOTALS	\$138,572.00	\$138,572.00
	EXPENSE TOTALS	\$138,572.00	\$138,572.00
	Fund 133 - WP Miscellaneous Initiatives Totals	\$0.00	\$0.00
Fund 135	Disable Veterans Program		
	REVENUE		
	Cost Pool 00 - Cash & Revenue Org		
	<i>Intergovernmental Revenues</i>		
331.500	Fed Grant Economic Environment	29,656.00	29,656.00
	<i>Intergovernmental Revenues Totals</i>	\$29,656.00	\$29,656.00
	Cost Pool 00 - Cash & Revenue Org Totals	\$29,656.00	\$29,656.00
	REVENUE TOTALS	\$29,656.00	\$29,656.00



Account	Account Description	2026 Amended Budget	2027 Program Year Planning
Fund 135	Disable Veterans Program		
EXPENSE			
Cost Pool	43 - Direct Charge		
Cost Category	510 - Career Svcs/Direct Client Svcs		
<i>Operating Expenditures</i>			
34.00	Contractual Services	1,896.00	1,896.00
52.00	Operating Supplies	27,760.00	27,760.00
<i>Operating Expenditures Totals</i>		\$29,656.00	\$29,656.00
Cost Category	510 - Career Svcs/Direct Client Svcs	\$29,656.00	\$29,656.00
<i>Totals</i>			
Cost Pool	43 - Direct Charge	\$29,656.00	\$29,656.00
EXPENSE TOTALS		\$29,656.00	\$29,656.00
Fund 135	Disable Veterans Program		
REVENUE TOTALS		\$29,656.00	\$29,656.00
EXPENSE TOTALS		\$29,656.00	\$29,656.00
Fund 135	Disable Veterans Program	\$0.00	\$0.00
Fund 137	Consolidated DVOP-LVER		
REVENUE			
Cost Pool	00 - Cash & Revenue Org		
<i>Intergovernmental Revenues</i>			
331.500	Fed Grant Economic Environment	15,652.00	.00
<i>Intergovernmental Revenues Totals</i>		\$15,652.00	\$0.00
Cost Pool	00 - Cash & Revenue Org	\$15,652.00	\$0.00
REVENUE TOTALS		\$15,652.00	\$0.00
EXPENSE			
Cost Pool	43 - Direct Charge		
Cost Category	510 - Career Svcs/Direct Client Svcs		
<i>Operating Expenditures</i>			
52.00	Operating Supplies	15,652.00	.00
<i>Operating Expenditures Totals</i>		\$15,652.00	\$0.00
Cost Category	510 - Career Svcs/Direct Client Svcs	\$15,652.00	\$0.00
<i>Totals</i>			
Cost Pool	43 - Direct Charge	\$15,652.00	\$0.00
EXPENSE TOTALS		\$15,652.00	\$0.00
Fund 137	Consolidated DVOP-LVER		
REVENUE TOTALS		\$15,652.00	\$0.00
EXPENSE TOTALS		\$15,652.00	\$0.00
Fund 137	Consolidated DVOP-LVER	\$0.00	\$0.00



Account	Account Description	2026 Amended Budget	2027 Program Year Planning
Fund 140	Local Veterans Program		
	REVENUE		
	Cost Pool 00 - Cash & Revenue Org		
	Intergovernmental Revenues		
331.500	Fed Grant Economic Environment	5,545.00	.00
	<i>Intergovernmental Revenues Totals</i>	\$5,545.00	\$0.00
	Cost Pool 00 - Cash & Revenue Org Totals	\$5,545.00	\$0.00
	REVENUE TOTALS	\$5,545.00	\$0.00
	EXPENSE		
	Cost Pool 43 - Direct Charge		
	Cost Category 510 - Career Svcs/Direct Client Svcs		
	Operating Expenditures		
34.00	Contractual Services	5,545.00	.00
	<i>Operating Expenditures Totals</i>	\$5,545.00	\$0.00
	Cost Category 510 - Career Svcs/Direct Client Svcs Totals	\$5,545.00	\$0.00
	Cost Pool 43 - Direct Charge Totals	\$5,545.00	\$0.00
	EXPENSE TOTALS	\$5,545.00	\$0.00
	Fund 140 - Local Veterans Program Totals		
	REVENUE TOTALS	\$5,545.00	\$0.00
	EXPENSE TOTALS	\$5,545.00	\$0.00
	Fund 140 - Local Veterans Program Totals	\$0.00	\$0.00
Fund 146	WIOA-Rapid Response		
	REVENUE		
	Cost Pool 00 - Cash & Revenue Org		
	Intergovernmental Revenues		
331.500	Fed Grant Economic Environment	125,000.00	125,000.00
	<i>Intergovernmental Revenues Totals</i>	\$125,000.00	\$125,000.00
	Cost Pool 00 - Cash & Revenue Org Totals	\$125,000.00	\$125,000.00
	REVENUE TOTALS	\$125,000.00	\$125,000.00
	EXPENSE		
	Cost Pool 43 - Direct Charge		
	Cost Category 510 - Career Svcs/Direct Client Svcs		
	Operating Expenditures		
34.00	Contractual Services	15,000.00	15,000.00
34.60	Contractual Services-BOCC Salaries-Fringe	80,000.00	80,000.00
40.10	Travel - Staff Travel	2,000.00	2,000.00
41.00	Communications	2,000.00	2,000.00
43.00	Utilities	4,000.00	4,000.00



Account	Account Description	2026 Amended Budget	2027 Program Year Planning
Fund 146 - WIOA-Rapid Response			
EXPENSE			
Cost Pool 43 - Direct Charge			
Cost Category 510 - Career Svcs/Direct Client Svcs			
<i>Operating Expenditures</i>			
44.00	Rentals and Leases	5,000.00	5,000.00
52.00	Operating Supplies	15,000.00	15,000.00
54.00	Books-Publications-Subscriptions	1,000.00	1,000.00
55.00	Training and Education	1,000.00	1,000.00
<i>Operating Expenditures Totals</i>		\$125,000.00	\$125,000.00
Cost Category 510 - Career Svcs/Direct Client Svcs		\$125,000.00	\$125,000.00
<i>Totals</i>			
Cost Pool 43 - Direct Charge	<i>Totals</i>	\$125,000.00	\$125,000.00
EXPENSE TOTALS		\$125,000.00	\$125,000.00
Fund 146 - WIOA-Rapid Response Totals			
REVENUE TOTALS		\$125,000.00	\$125,000.00
EXPENSE TOTALS		\$125,000.00	\$125,000.00
Fund 146 - WIOA-Rapid Response Totals		\$0.00	\$0.00
Fund 147 - WIOA-Rural Initiatives			
REVENUE			
Cost Pool 00 - Cash & Revenue Org			
<i>Intergovernmental Revenues</i>			
331.500	Fed Grant Economic Environment	312,500.00	312,500.00
334.500	State Grant Economic Environment	150,135.00	150,135.00
<i>Intergovernmental Revenues Totals</i>		\$462,635.00	\$462,635.00
Cost Pool 00 - Cash & Revenue Org	<i>Totals</i>	\$462,635.00	\$462,635.00
REVENUE TOTALS		\$462,635.00	\$462,635.00



Account	Account Description	2026 Amended Budget	2027 Program Year Planning
Fund 147	WIOA-Rural Initiatives		
EXPENSE			
Cost Pool 43	Direct Charge		
Cost Category 510	Career Svcs/Direct Client Svcs		
<i>Operating Expenditures</i>			
34.00	Contractual Services	30,000.00	30,000.00
34.60	Contractual Services-BOCC Salaries-Fringe	232,999.00	232,999.00
41.00	Communications	5,000.00	5,000.00
43.00	Utilities	5,000.00	5,000.00
44.00	Rentals and Leases	139,987.00	139,987.00
49.00	Other Current Charges	13,649.00	13,649.00
51.00	Office Supplies	5,000.00	5,000.00
52.00	Operating Supplies	20,000.00	20,000.00
54.00	Books-Publications-Subscriptions	1,000.00	1,000.00
55.00	Training and Education	10,000.00	10,000.00
<i>Operating Expenditures Totals</i>		\$462,635.00	\$462,635.00
Cost Category 510	Career Svcs/Direct Client Svcs Totals	\$462,635.00	\$462,635.00
Cost Pool 43	Direct Charge Totals	\$462,635.00	\$462,635.00
EXPENSE TOTALS		\$462,635.00	\$462,635.00
Fund 147	WIOA-Rural Initiatives Totals		
REVENUE TOTALS		\$462,635.00	\$462,635.00
EXPENSE TOTALS		\$462,635.00	\$462,635.00
Fund 147	WIOA-Rural Initiatives Totals	\$0.00	\$0.00
Fund 148	WIOA-Misc Initiatives		
REVENUE			
Cost Pool 00	Cash & Revenue Org		
<i>Intergovernmental Revenues</i>			
331.500	Fed Grant Economic Environment	45,000.00	45,000.00
<i>Intergovernmental Revenues Totals</i>		\$45,000.00	\$45,000.00
Cost Pool 00	Cash & Revenue Org Totals	\$45,000.00	\$45,000.00
REVENUE TOTALS		\$45,000.00	\$45,000.00
EXPENSE			
Cost Pool 43	Direct Charge		
Cost Category 510	Career Svcs/Direct Client Svcs		
<i>Operating Expenditures</i>			
34.00	Contractual Services	5,000.00	5,000.00
34.60	Contractual Services-BOCC Salaries-Fringe	30,000.00	30,000.00
41.00	Communications	1,000.00	1,000.00
43.00	Utilities	1,000.00	1,000.00



Account	Account Description	2026 Amended Budget	2027 Program Year Planning
Fund 148 - WIOA-Misc Initiatives			
EXPENSE			
Cost Pool 43 - Direct Charge			
Cost Category 510 - Career Svcs/Direct Client Svcs			
<i>Operating Expenditures</i>			
44.00	Rentals and Leases	2,000.00	2,000.00
51.00	Office Supplies	1,000.00	1,000.00
52.00	Operating Supplies	3,000.00	3,000.00
54.00	Books-Publications-Subscriptions	1,000.00	1,000.00
55.00	Training and Education	1,000.00	1,000.00
<i>Operating Expenditures Totals</i>		\$45,000.00	\$45,000.00
Cost Category 510 - Career Svcs/Direct Client Svcs		\$45,000.00	\$45,000.00
Totals			
Cost Pool 43 - Direct Charge	Totals	\$45,000.00	\$45,000.00
EXPENSE TOTALS		\$45,000.00	\$45,000.00
Fund 148 - WIOA-Misc Initiatives Totals			
REVENUE TOTALS		\$45,000.00	\$45,000.00
EXPENSE TOTALS		\$45,000.00	\$45,000.00
Fund 148 - WIOA-Misc Initiatives Totals		\$0.00	\$0.00
Fund 165 - Reemployment Services			
REVENUE			
Cost Pool 00 - Cash & Revenue Org			
<i>Intergovernmental Revenues</i>			
331.500	Fed Grant Economic Environment	162,258.00	162,258.00
<i>Intergovernmental Revenues Totals</i>		\$162,258.00	\$162,258.00
Cost Pool 00 - Cash & Revenue Org	Totals	\$162,258.00	\$162,258.00
REVENUE TOTALS		\$162,258.00	\$162,258.00



Account	Account Description	2026 Amended Budget	2027 Program Year Planning
Fund 165 - Reemployment Services			
EXPENSE			
Cost Pool 43 - Direct Charge			
Cost Category 510 - Career Svcs/Direct Client Svcs			
<i>Operating Expenditures</i>			
34.00	Contractual Services	30,000.00	30,000.00
34.60	Contractual Services-BOCC Salaries-Fringe	70,000.00	70,000.00
40.10	Travel - Staff Travel	1,000.00	1,000.00
41.00	Communications	1,000.00	1,000.00
43.00	Utilities	1,000.00	1,000.00
44.00	Rentals and Leases	3,152.00	3,152.00
49.00	Other Current Charges	2,848.00	2,848.00
51.00	Office Supplies	1,000.00	1,000.00
52.00	Operating Supplies	50,258.00	50,258.00
54.00	Books-Publications-Subscriptions	1,000.00	1,000.00
55.00	Training and Education	1,000.00	1,000.00
<i>Operating Expenditures Totals</i>		\$162,258.00	\$162,258.00
Cost Category 510 - Career Svcs/Direct Client Svcs		\$162,258.00	\$162,258.00
<i>Totals</i>			
Cost Pool 43 - Direct Charge	<i>Totals</i>	\$162,258.00	\$162,258.00
EXPENSE TOTALS		\$162,258.00	\$162,258.00
Fund 165 - Reemployment Services	<i>Totals</i>		
REVENUE TOTALS		\$162,258.00	\$162,258.00
EXPENSE TOTALS		\$162,258.00	\$162,258.00
Fund 165 - Reemployment Services	<i>Totals</i>	\$0.00	\$0.00



Account	Account Description	2026 Amended Budget	2027 Program Year Planning
Fund 195 - H1-B Job Training Grant			
REVENUE			
Cost Pool 00 - Cash & Revenue Org			
<i>Intergovernmental Revenues</i>			
331.500	Fed Grant Economic Environment	226,289.00	.00
	<i>Intergovernmental Revenues Totals</i>	\$226,289.00	\$0.00
	Cost Pool 00 - Cash & Revenue Org Totals	\$226,289.00	\$0.00
	REVENUE TOTALS	\$226,289.00	\$0.00
EXPENSE			
Cost Pool 43 - Direct Charge			
Cost Category 510 - Career Svcs/Direct Client Svcs			
<i>Operating Expenditures</i>			
34.60	Contractual Services-BOCC Salaries-Fringe	121,374.00	.00
40.00	Travel - Board Travel	2,500.00	.00
52.00	Operating Supplies	74,985.00	.00
54.00	Books-Publications-Subscriptions	7,000.00	.00
	<i>Operating Expenditures Totals</i>	\$205,859.00	\$0.00
<i>Grants and Aids</i>			
84.00	Participant Support-ITA-State On The Job Training	20,430.00	.00
	<i>Grants and Aids Totals</i>	\$20,430.00	\$0.00
	Cost Category 510 - Career Svcs/Direct Client Svcs Totals	\$226,289.00	\$0.00
	Cost Pool 43 - Direct Charge Totals	\$226,289.00	\$0.00
	EXPENSE TOTALS	\$226,289.00	\$0.00
Fund 195 - H1-B Job Training Grant Totals			
	REVENUE TOTALS	\$226,289.00	\$0.00
	EXPENSE TOTALS	\$226,289.00	\$0.00
Fund 195 - H1-B Job Training Grant Totals		\$0.00	\$0.00
<i>Net Grand Totals</i>			
	REVENUE GRAND TOTALS	\$6,227,248.00	\$5,333,551.00
	EXPENSE GRAND TOTALS	\$6,227,248.00	\$5,333,551.00
	<i>Net Grand Totals</i>	\$0.00	\$0.00



VI. NB2. Acceptance of \$335,108 for Veterans, WTP, RESEA Program, and Broadband Grant

Journal Edit Listing

Sort By Account Number

Department	Number	Journal Type	Sub Ledger	G/L Date	Description	Source	Reference	Reclassification	Journal Type
4600 - CAREERSOURCE NORTH CENTRAL FL	2026-00000114	BA	GL	03/31/2026	CSNCFL-FY26 2nd QTR Increases				
<i>G/L Date</i>	<i>G/L Account Number</i>	<i>Account Description</i>		<i>Description</i>	<i>Source</i>	<i>Increase Amount</i>	<i>Decrease Amount</i>		
03/31/2026	120.00.331.500	Fed Grant Economic Environment		CSNCFL-FY26 2nd QTR Increases		20,780.00	.00		
		Project: PY 2025.NFA46131 - Program Year 2025, WTP Oct-June PY2025							
03/31/2026	120.43.590.34.60	Contractual Services-BOCC Salaries- Fringe		CSNCFL-FY26 2nd QTR Increases		20,780.00	.00		
		Project: PY 2025.NFA46131 - Program Year 2025, WTP Oct-June PY2025							
03/31/2026	135.00.331.500	Fed Grant Economic Environment		CSNCFL-FY26 2nd QTR Increases		2,277.00	.00		
		Project: PY 2025.NFA46092 - Program Year 2025, DVOP PY2025							
03/31/2026	135.00.331.500	Fed Grant Economic Environment		CSNCFL-FY26 2nd QTR Increases		2,630.00	.00		
		Project: PY 2025.NFA46092 - Program Year 2025, DVOP PY2025							
03/31/2026	135.43.510.52.00	Operating Supplies		CSNCFL-FY26 2nd QTR Increases		2,630.00	.00		
		Project: PY 2025.NFA46092 - Program Year 2025, DVOP PY2025							
03/31/2026	135.43.510.52.00	Operating Supplies		CSNCFL-FY26 2nd QTR Increases		2,277.00	.00		
		Project: PY 2025.NFA46092 - Program Year 2025, DVOP PY2025							
03/31/2026	165.00.331.500	Fed Grant Economic Environment		CSNCFL-FY26 2nd QTR Increases		22,900.00	.00		
		Project: PY 2025.NFA45792 - Program Year 2025, RESEA PY2025							
03/31/2026	165.43.510.52.00	Operating Supplies		CSNCFL-FY26 2nd QTR Increases		22,900.00	.00		
		Project: PY 2025.NFA45792 - Program Year 2025, RESEA PY2025							
Number of Entries: 8								\$97,174.00	\$.00

Notice of Grant Award/Fund Availability

General Information

Subrecipient Name:	See Attachment	
Universal Entity Identification Number (UEI #)	See Attachment	
Federal Award Name:	Unemployment Insurance	
Grantor:	United States Department of Labor	
Federal Award Identification Number (FAIN):	25A60UR000133	
Federal Award Year:	FY2025	
CFDA/CSFA Title and Number:	Unemployment Insurance	17.225
Award for Research & Development (Y/N):	N	
Action being Taken:	Increase NFA Award and Release	

Award Information

Program Year in SERA:	PY2025
Program Group in SERA:	EUC RES REA
Program Name in SERA:	Reemployment Services and Eligibility Assessments
Project in SERA:	Reemployment Services and Eligibility Assessments
FLAIR Contract #:	See Attachment
NFA ID #:	See Attachment
FLAIR Grant #:	UCR25
Award Period Begin Date:	January 1, 2025
Award Period End Date:	September 30, 2026
Close Out Due by:	November 30, 2026

Award and Fund Availability

	Award	Funds Available / Release <small>(Maximum cash available for draw)</small>
Current Award/Release:	See Attachment	See Attachment
This Action:	See Attachment	See Attachment
Revised Award/Release:	See Attachment	See Attachment

AWARD TERMS & CONDITIONS AND OTHER INSTRUCTIONS

General Conditions: FloridaCommerce has approved a grant award for your local workforce development board. These funds will be available for cash draws under the Subrecipient Enterprise Resource Application (SERA) Program Year and Program Title/Project in SERA described on page one of this notice. Expenditures utilizing these funds must be consistent with the Grantee/Subgrantee Agreement executed between the Board and FloridaCommerce and in compliance with the Board's approved plan and all federal and state rules, regulations, policies and grant conditions applicable to the grant program described on page one. The indirect cost rate or indirect cost method for this subaward, whether federal or non-federal, will be the federally recognized indirect cost rate negotiated between the Board and the federal government or, if no such rate exists, either a rate negotiated between FloridaCommerce and the Board, or if optionally elected by the Board, the de minimis rate or the cost allocation method.

Special Grant Conditions: Funds may only be used for direct client services, evaluations, and local administration. The RESEA program requires that RESEA staff spend a maximum of 4.5 hours for each individual RESEA and provide participants with, at a minimum:

- 1) An orientation about the career center's services (service code 101).
- 2) An initial one-on-one assessment with particular emphasis on strengths, weaknesses, and barriers to employment (service code 102).
- 3) The provision of Labor Market Information unique to the RESEA participants' experience, skills and desired occupation (service code 107).
- 4) The development of an Employability Development Plan (EDP) (service code 205). The EDP must also include a referral to a work search activity such as a job placement activity, resume writing, interviewing skills, and/or financial literacy services, determined appropriate for the participant in order for the participant to return to the workforce more quickly for positive outcome measures. Referrals may also be made to approved training, however, RESEA funds may not be used to pay for the training services.

The customer becomes a participant in Wagner Peyser once any service that initiates participation is entered into the service plan, including the above-required services for RESEA. Case managers must complete the Employ Florida application prior to being able to result a service.

Use of these funds must follow all applicable RESEA laws, rules and regulations and must be consistent with the RESEA PY2025 Terms and Conditions and UIPL 12-25. The PY2025 Terms and Conditions and UIPL 12-25 are located at:

<http://floridajobs.org/grants-management/grants-management/lwdb-grant-resources>

Financial Reporting Requirements: All cash draws and expenditures must be recorded in accordance with the SERA Business Rules. Expenditures must be reported within established

timelines and by the cost categories and any subcost categories established for the particular grant program.

Add-Up Cost Categories:

Direct Client Services – All costs not included in local administration and/or evaluations

Local Administration – Costs are defined at 20 CFR 683.215, excluding 683.215(c)(6)

Program/Participant's Reporting Requirements: Required Employ Florida data entry procedures for RESEA funds apply to this award.

Closeout Procedures: Awards must be closed out and all obligations liquidated by the close out date indicated under Award Information. Only liquidated expenditures resulting from obligations incurred during the award period are allowable.

Other Notes/Comments:

Questions: Fiscal questions regarding these funds should be addressed to Yvonne Luster-Harvey at 850-921-3914 or via e-mail at yvonne.luster-harvey@commerce.fl.gov. Program policy questions should be addressed to Isabelle Potts at 850-921-3148 or via e-mail at isabelle.potts@commerce.fl.gov. The Subrecipient Enterprise Resource Application (SERA) questions may be addressed to the SERA Helpdesk via e-mail at serahelpdesk@commerce.fl.gov.

**2025 RESEA January 25 - September 2026
Increase NFA Award Release Quarter January 2026 thru March 2026
Disbursement Worksheet**

Local Workforce Development Boards	Unique Entity ID	FLAIR Contract #	NFA ID	AWARD			RELEASE		
				Current Award	This Action	Revised Award	Current Release	This Action	Revised Release
LWDB01 - Workforce Escarosa, Inc. (DBA CareerSource Escarosa)	QLDTNNF9GMF5	RWB01	46032	33,848.00	18,800.00	52,648.00	33,848.00	18,800.00	52,648.00
LWDB02 - Okaloosa-Walton Jobs and Education Partnership Inc. (DBA CareerSource Okaloosa Walton)	CRQKHBVMD835	RWB02	46033	40,000.00	51,400.00	91,400.00	40,000.00	51,400.00	91,400.00
LWDB03 - Chipola Regional Workforce Development Board, Inc. (CareerSource Chipola)	GJ8ML6XGYGR6	RWB03	45686	12,175.00	3,500.00	15,675.00	12,175.00	3,500.00	15,675.00
LWDB04 - Gulf Coast Workforce Development Board, Inc. (DBA CareerSource Gulf Coast)	C5BFCHKTGVF5	RWB04	45975	18,000.00	2,800.00	20,800.00	18,000.00	2,800.00	20,800.00
LWDB05 - Big Bend Jobs and Education Council, Inc. (DBA CareerSource Capital Region)	JXBJD7SZSLU7	RWB05	46035	35,000.00	23,700.00	58,700.00	35,000.00	23,700.00	58,700.00
LWDB06- North Florida Workforce Development Board, Inc. (DBA CareerSource North Florida)	RLLFJXR4NR43	RWB06	45781	10,000.00	4,300.00	14,300.00	10,000.00	4,300.00	14,300.00
LWDB08 - First Coast Workforce Development, Inc. (DBA CareerSource Northeast Florida)	N69QHEEJPS84	RWB08	45687	315,170.00	50,000.00	365,170.00	315,170.00	50,000.00	365,170.00
LWDB10 - Citrus Levy Marion Regional Workforce Development Board, Inc. (DBA CareerSource Citrus Levy Marion)	F317N2U1V8B4	RWB10	45782	40,000.00	59,600.00	99,600.00	40,000.00	59,600.00	99,600.00
LWDB12 - Central Florida Regional Workforce Development Board, Inc. (DBA CareerSource Central Florida)	YHKMM6MT7CA7	RWB12	45783	447,856.00	254,400.00	702,256.00	447,856.00	254,400.00	702,256.00
LWDB16 - Pasco-Hernando Workforce Board, Inc. (DBA CareerSource Pasco Hernando)	YWBYNKTKK5W8	RWB16	45784	232,070.00	60,000.00	292,070.00	232,070.00	60,000.00	292,070.00
LWDB17 - Polk County Workforce Development Board, Inc. (DBA CareerSource Polk)	H5P3WBX8KMK8	RWB17	45785	107,834.00	66,900.00	174,734.00	107,834.00	66,900.00	174,734.00
LWDB18 - Suncoast Workforce Board, Inc. (DBA CareerSource Suncoast)	D2U6C81AN1W8	RWB18	46036	103,280.00	21,400.00	124,680.00	103,280.00	21,400.00	124,680.00
LWDB19 - Heartland Workforce Investment Board, Inc. (CareerSource Heartland)	M14KJLY12JN4	RWB19	45786	33,796.00	28,400.00	62,196.00	33,796.00	28,400.00	62,196.00
LWDB20 - Workforce Development Board of the Treasure Coast, Inc. (DBA CareerSource Research Coast)	PNKUKLTD7MC6	RWB20	45787	109,200.00	71,200.00	180,400.00	109,200.00	71,200.00	180,400.00
LWDB21 - CareerSource Palm Beach County, Inc.	KEE2CVK8TVV7	RWB21	45788	382,000.00	180,000.00	562,000.00	382,000.00	180,000.00	562,000.00
LWDB22 - CareerSource Broward	HL9AA84QLED4	RWB22	45789	300,000.00	400,000.00	700,000.00	300,000.00	400,000.00	700,000.00
LWDB23 - South Florida Workforce Investment Board (DBA CareerSource South Florida)	MY3JUU46PLT3	RWB23	45790	152,057.00	19,000.00	171,057.00	152,057.00	19,000.00	171,057.00
LWDB24 - Southwest Florida Workforce Development Board, Inc. (DBA CareerSource Southwest Florida)	HSFYCWE457X4	RWB24	45791	9,000.00	2,000.00	11,000.00	9,000.00	2,000.00	11,000.00
LWDB26 - CareerSource North Central Florida	HDF7SP48NSA7	RWB26	45792	100,000.00	22,900.00	122,900.00	100,000.00	22,900.00	122,900.00
LWDB27 - Brevard Workforce Development Board, Inc. (DBA CareerSource Brevard Flagler Volusia)	SJ5CYQ7UYAW9	RWB27	45793	238,938.00	400,000.00	638,938.00	238,938.00	400,000.00	638,938.00
LWDB28 - Tampa Bay Workforce Alliance, Inc. (DBA CareerSource Hillsborough Pinellas)	KSRPXNJLBK99	RWB28	45976	375,000.00	423,800.00	798,800.00	375,000.00	423,800.00	798,800.00
STATEWIDE TOTALS				3,095,224	2,164,100	5,259,324	3,095,224	2,164,100	5,259,324

Date of Notice:**3/11/2026**

Notice of Grant Award/Fund Availability

General Information

Subrecipient Name:	See Attached Spreadsheet	
Universal Entity Identification Number (UEI #)	See Attached Spreadsheet	
Federal Award Name:	Jobs for Veterans' State Grant	
Grantor:	USDOL/Veterans' Employment and Training	
Federal Award Identification Number (FAIN):	26555DV000176	
Federal Award Year:	FY2026	
CFDA/CSFA Title and Number:	Jobs for Veterans' State Grant	17.801
Award for Research & Development (Y/N):	N	
Action being Taken:	Issue NFA/Increase NFA Award and Release	

Award Information

Program Year in SERA:	PY2025
Program Group in SERA:	Veterans Program
Program Name in SERA:	Disabled Veterans
Project in SERA:	Veterans Program - Disabled Veterans
FLAIR Contract #:	See Attached Spreadsheet
NFA ID #:	See Attached Spreadsheet
FLAIR Grant #:	DVP26
Award Period Begin Date:	October 1, 2025
Award Period End Date:	September 30, 2026
Close Out Due by:	November 14, 2026

Award and Fund Availability

	Award	Funds Available / Release (Maximum cash available for draw)
Current Award/Release:	See Attached Spreadsheet	See Attached Spreadsheet
This Action:	See Attached Spreadsheet	See Attached Spreadsheet
Revised Award/Release:	See Attached Spreadsheet	See Attached Spreadsheet

AWARD TERMS & CONDITIONS AND OTHER INSTRUCTIONS

General Conditions: FloridaCommerce has approved a grant award for your local workforce development board. These funds will be available for cash draws under the Subrecipient Enterprise Resource Application (SERA) Program Year and Program Title/Project in SERA described on page one of this notice. Expenditures utilizing these funds must be consistent with the Grantee/Subgrantee Agreement executed between the Board and FloridaCommerce and in compliance with the Board's approved plan and all federal and state rules, regulations, policies and grant conditions applicable to the grant program described on page one. The indirect cost rate or indirect cost method for this subaward, whether federal or non-federal, will be the federally recognized indirect cost rate negotiated between the Board and the federal government or, if no such rate exists, either a rate negotiated between FloridaCommerce and the Board, or if optionally elected by the Board, the de minimis rate or the cost allocation method.

Special Grant Conditions: The purpose of this award is to support the jointly managed staff in the local workforce development boards' various locations (e.g., the proportionate share of rent, supplies, utilities, travel, etc.). This award is subject to the following terms, conditions, and provisions:

- 38 USC Chapter 41 – Job Counseling, Training, and Placement Service for Veterans is located at:
[38 USC Ch. 41: JOB COUNSELING, TRAINING, AND PLACEMENT SERVICE FOR VETERANS \(house.gov\)](https://www.house.gov/legislation/comp/38usc41.htm)
- [20 CFR 1001](https://www.ecfr.gov/current/title-20/chapter-I/subchapter-A/part-1001) – Services for Veterans
- [2 CFR Part 200](https://www.ecfr.gov/current/title-2/chapter-I/subchapter-A/part-200) - Uniform Administrative Requirements, Cost Principles, and Audit Requirements
- [2 CFR Part 2900](https://www.ecfr.gov/current/title-2/chapter-I/subchapter-A/part-2900) - DOL Exceptions to 2 CFR Part 200
- The VETS Special Grant Provisions and Assurances are located at:
<https://www.dol.gov/sites/dolgov/files/VETS/legacy/files/FY-2021-JVSG-Special-Grant-Provisions-revised-3-2021.pdf>
- Active Veterans Program Letters (VPLs) are located at:
<https://www.dol.gov/vets/VPLS/VPLDirectory.html>
- These funds include the support of jointly managed staff in local workforce development boards in various locations. This includes rent, supplies, utilities, travel, etc.

Financial Reporting Requirements: All cash draws and expenditures must be recorded in accordance with the SERA Business Rules. Expenditures must be reported within established timelines and by the cost categories and any subcost categories established for the particular grant program.

Program/Participant Reporting Requirements: Job seekers receiving staff-assisted-services funded under the Jobs for Veterans State Grant (JVSG) must be registered in the EmployFlorida Marketplace (EFM) reporting system.

Closeout Procedures: Awards must be closed out and all obligations liquidated by the close out date indicated under Award Information. Only liquidated expenditures resulting from obligations incurred during the award period are allowable.

Other Notes/Comments: Awards and releases will be issued monthly. The funding indicated on this NFA is intended to provide fair-share costs for DVOP staff.

Questions: Fiscal questions regarding these funds should be addressed to Yvonne Luster-Harvey at (850) 921-3914 or via email at yvonne.luster-harvey@commerce.fl.gov. Program policy questions should be addressed to Isabelle Potts at (850) 921-3148 or via email at isabelle.potts@commerce.fl.gov. The Subrecipient Enterprise Resource Application (SERA) questions may be addressed to the SERA Helpdesk via e-mail at serahelpdesk@commerce.fl.gov.



**2026 DVOP October 2025- September 2026
NFA Award and Release March 2026**

Local Workforce Development Boards	Unique Entity ID	FLAIR Contract #	NFA ID	AWARD			RELEASE		
				Current Award	This Action	Revised Award	Current Release	This Action	Revised Release
LWDB01 - Workforce Escarosa, Inc. (DBA CareerSource Escarosa)	QLDTNNF9GMF5	RWB01	046079	15,108.00	7,270.00	22,378.00	15,108.00	7,270.00	22,378.00
LWDB02 - Okaloosa-Walton Jobs and Education Partnership Inc. (DBA CareerSource Okaloosa Walton)	CRQKHBVMD835	RWB02	046080	15,108.00	7,270.00	22,378.00	15,108.00	7,270.00	22,378.00
LWDB03 - Chipola Regional Workforce Development Board, Inc. (CareerSource Chipola)	GJ8ML6XGYGR6	RWB03				0.00			0.00
LWDB04 - Gulf Coast Workforce Development Board, Inc. (DBA CareerSource Gulf Coast)	C5BFCHKTGVF5	RWB04	046081	5,788.00	2,659.00	8,447.00	5,788.00	2,659.00	8,447.00
LWDB05 - Big Bend Jobs and Education Council, Inc. (DBA CareerSource Capital Region)	JXBJD7SZSLU7	RWB05	046082	8,201.00	2,658.00	10,859.00	8,201.00	2,658.00	10,859.00
LWDB08 - First Coast Workforce Development, Inc. (DBA CareerSource Northeast Florida)	N69QHEEPS84	RWB08	046083	28,175.00	11,882.00	40,057.00	28,175.00	11,882.00	40,057.00
LWDB10 - Citrus Levy Marion Regional Workforce Development Board, Inc. (DBA CareerSource Citrus Levy Marion)	F317N2U1V8B4	RWB10	046234	0.00	1,953.00	1,953.00	0.00	1,953.00	1,953.00
LWDB12- Central Florida Regional Workforce Development Board, inc. (DBA CareerSource Central Florida)	YHKMM6MT7CA7	RWB12	046084	23,884.00	9,787.00	33,671.00	23,884.00	9,787.00	33,671.00
LWDB16 - Pasco-Hernando Workforce Board, Inc. (DBA CareerSource Pasco Hernando)	YWBYNKTKK5W8	RWB16	046085	14,486.00	7,270.00	21,756.00	14,486.00	7,270.00	21,756.00
LWDB17 - Polk County Workforce Development Board, Inc. (DBA CareerSource Polk)	H5P3WBX8KMK8	RWB17	046086	4,800.00	2,659.00	7,459.00	4,800.00	2,659.00	7,459.00
LWDB18 - Suncoast Workforce Board, Inc. (DBA CareerSource Suncoast)	D2U6C81AN1W8	RWB18	046087	6,576.00	4,612.00	11,188.00	6,576.00	4,612.00	11,188.00
LWDB19 - Heartland Workforce Investment Board, Inc. (CareerSource Heartland)	M14KJLY12JN4	RWB19							
LWDB20 - Workforce Development Board of the Treasure Coast, Inc. (DBA CareerSource Research Coast)	PNKUKLTD7MC6	RWB20	046088	12,163.00	4,230.00	16,393.00	12,163.00	4,230.00	16,393.00
LWDB21 - CareerSource Palm Beach County, Inc.	KEE2CVK8TVV7	RWB21	046089	55,356.00	4,118.00	59,474.00	55,356.00	4,118.00	59,474.00
LWDB22 - CareerSource Broward	HL9AA84QLED4	RWB22	046090	28,216.00	10,419.00	38,635.00	28,216.00	10,419.00	38,635.00
LWDB23 - South Florida Workforce Investment Board (DBA CareerSource South Florida)	MY3JJU46PLT3	RWB23				0.00			0.00
LWDB24 - Southwest Florida Workforce Development Board, Inc. (DBA CareerSource Southwest Florida)	HSFYCWE457X4	RWB24	046091	7,559.00	2,958.00	10,517.00	7,559.00	2,958.00	10,517.00
LWDB26 - North Central Florida Workforce Development Board	HDF7SP48NSA7	RWB26	046092	6,450.00	2,277.00	8,727.00	6,450.00	2,277.00	8,727.00
LWDB27 - Brevard Workforce Development Board, Inc. (dba CareerSource Brevard Flagler Volusia)	SJ5CYQ7UYAW9	RWB27	046093	69,911.00	12,153.00	82,064.00	69,911.00	12,153.00	82,064.00
LWDB28 - Tampa Bay Workforce Alliance, Inc (dba CareerSource Hillsborough Pinellas)	KSRPXNJLBK99	RWB28	046094	38,921.00	15,502.00	54,423.00	38,921.00	15,502.00	54,423.00
STATEWIDE TOTALS				340,702.00	109,677.00	450,379.00	340,702.00	109,677.00	450,379.00

Date of Notice:**2/6/2026**

Notice of Grant Award/Fund Availability

General Information

Subrecipient Name:	See Attached Spreadsheet	
Universal Entity Identification Number (UEI #)	See Attached Spreadsheet	
Federal Award Name:	Jobs for Veterans' State Grant	
Grantor:	USDOL/Veterans' Employment and Training	
Federal Award Identification Number (FAIN):	26555DV000176	
Federal Award Year:	FY2026	
CFDA/CSFA Title and Number:	Jobs for Veterans' State Grant	17.801
Award for Research & Development (Y/N):	N	
Action being Taken:	Increase NFA Award and Release	

Award Information

Program Year in SERA:	PY2025
Program Group in SERA:	Veterans Program
Program Name in SERA:	Disabled Veterans
Project in SERA:	Veterans Program - Disabled Veterans
FLAIR Contract #:	See Attached Spreadsheet
NFA ID #:	See Attached Spreadsheet
FLAIR Grant #:	DVP26
Award Period Begin Date:	October 1, 2025
Award Period End Date:	September 30, 2026
Close Out Due by:	November 14, 2026

Award and Fund Availability

	Award	Funds Available / Release (Maximum cash available for draw)
Current Award/Release:	See Attached Spreadsheet	See Attached Spreadsheet
This Action:	See Attached Spreadsheet	See Attached Spreadsheet
Revised Award/Release:	See Attached Spreadsheet	See Attached Spreadsheet

AWARD TERMS & CONDITIONS AND OTHER INSTRUCTIONS

General Conditions: FloridaCommerce has approved a grant award for your local workforce development board. These funds will be available for cash draws under the Subrecipient Enterprise Resource Application (SERA) Program Year and Program Title/Project in SERA described on page one of this notice. Expenditures utilizing these funds must be consistent with the Grantee/Subgrantee Agreement executed between the Board and FloridaCommerce and in compliance with the Board's approved plan and all federal and state rules, regulations, policies and grant conditions applicable to the grant program described on page one. The indirect cost rate or indirect cost method for this subaward, whether federal or non-federal, will be the federally recognized indirect cost rate negotiated between the Board and the federal government or, if no such rate exists, either a rate negotiated between FloridaCommerce and the Board, or if optionally elected by the Board, the de minimis rate or the cost allocation method.

Special Grant Conditions: The purpose of this award is to support the jointly managed staff in the local workforce development boards' various locations (e.g., the proportionate share of rent, supplies, utilities, travel, etc.). This award is subject to the following terms, conditions, and provisions:

- 38 USC Chapter 41 – Job Counseling, Training, and Placement Service for Veterans is located at:
[38 USC Ch. 41: JOB COUNSELING, TRAINING, AND PLACEMENT SERVICE FOR VETERANS \(house.gov\)](https://www.house.gov/legislation/comp/38usc41.htm)
- [20 CFR 1001](https://www.ecfr.gov/current/title-20/chapter-I/subchapter-A/part-1001) – Services for Veterans
- [2 CFR Part 200](https://www.ecfr.gov/current/title-2/chapter-I/subchapter-A/part-200) - Uniform Administrative Requirements, Cost Principles, and Audit Requirements
- [2 CFR Part 2900](https://www.ecfr.gov/current/title-2/chapter-I/subchapter-A/part-2900) - DOL Exceptions to 2 CFR Part 200
- The VETS Special Grant Provisions and Assurances are located at:
<https://www.dol.gov/sites/dolgov/files/VETS/legacy/files/FY-2021-JVSG-Special-Grant-Provisions-revised-3-2021.pdf>
- Active Veterans Program Letters (VPLs) are located at:
<https://www.dol.gov/vets/VPLS/VPLDirectory.html>
- These funds include the support of jointly managed staff in local workforce development boards in various locations. This includes rent, supplies, utilities, travel, etc.

Financial Reporting Requirements: All cash draws and expenditures must be recorded in accordance with the SERA Business Rules. Expenditures must be reported within established timelines and by the cost categories and any subcost categories established for the particular grant program.

Program/Participant Reporting Requirements: Job seekers receiving staff-assisted-services funded under the Jobs for Veterans State Grant (JVSG) must be registered in the EmployFlorida Marketplace (EFM) reporting system.

Closeout Procedures: Awards must be closed out and all obligations liquidated by the close out date indicated under Award Information. Only liquidated expenditures resulting from obligations incurred during the award period are allowable.

Other Notes/Comments: Awards and releases will be issued monthly. The funding indicated on this NFA is intended to provide fair-share costs for DVOP staff.

Questions: Fiscal questions regarding these funds should be addressed to Yvonne Luster-Harvey at (850) 921-3914 or via email at yvonne.luster-harvey@commerce.fl.gov. Program policy questions should be addressed to Isabelle Potts at (850) 921-3148 or via email at isabelle.potts@commerce.fl.gov. The Subrecipient Enterprise Resource Application (SERA) questions may be addressed to the SERA Helpdesk via e-mail at serahelpdesk@commerce.fl.gov.



**2026 DVOP October 2025- September 2026
NFA Award and Release February 2026**

Local Workforce Development Boards	Unique Entity ID	FLAIR Contract #	NFA ID	AWARD			RELEASE		
				Current Award	This Action	Revised Award	Current Release	This Action	Revised Release
LWDB01 - Workforce Escarosa, Inc. (DBA CareerSource Escarosa)	QLDTNNF9GMF5	RWB01	046079	9,602.00	5,506.00	15,108.00	9,602.00	5,506.00	15,108.00
LWDB02 - Okaloosa-Walton Jobs and Education Partnership Inc. (DBA CareerSource Okaloosa Walton)	CRQKHBVMD835	RWB02	046080	9,602.00	5,506.00	15,108.00	9,602.00	5,506.00	15,108.00
LWDB03 - Chipola Regional Workforce Development Board, Inc. (CareerSource Chipola)	GJ8ML6XGYGR6	RWB03				0.00			0.00
LWDB04 - Gulf Coast Workforce Development Board, Inc. (DBA CareerSource Gulf Coast)	C5BFCHKTGVF5	RWB04	046081	3,200.00	1,600.00	4,800.00	3,200.00	1,600.00	4,800.00
LWDB05 - Big Bend Jobs and Education Council, Inc. (DBA CareerSource Capital Region)	JXBJD7SZSLU7	RWB05	046082	5,190.00	3,011.00	8,201.00	5,190.00	3,011.00	8,201.00
LWDB08 - First Coast Workforce Development, Inc. (DBA CareerSource Northeast Florida)	N69QHEEJS84	RWB08	046083	17,351.00	10,824.00	28,175.00	17,351.00	10,824.00	28,175.00
LWDB10 - Citrus Levy Marion Regional Workforce Development Board, Inc. (DBA CareerSource Citrus Levy Marion)	F317N2U1V8B4	RWB10	044856	21,198.00	1,953.00	23,151.00	21,198.00	1,953.00	23,151.00
LWDB12- Central Florida Regional Workforce Development Board, inc. (DBA CareerSource Central Florida)	YHKMM6MT7CA7	RWB12	046084	14,871.00	9,013.00	23,884.00	14,871.00	9,013.00	23,884.00
LWDB16 - Pasco-Hernando Workforce Board, Inc. (DBA CareerSource Pasco Hernando)	YWBYNKTKK5W8	RWB16	046085	9,332.00	5,154.00	14,486.00	9,332.00	5,154.00	14,486.00
LWDB17 - Polk County Workforce Development Board, Inc. (DBA CareerSource Polk)	H5P3WBX8KMK8	RWB17	046086	3,200.00	1,600.00	4,800.00	3,200.00	1,600.00	4,800.00
LWDB18 - Suncoast Workforce Board, Inc. (DBA CareerSource Suncoast)	D2U6C81AN1W8	RWB18	046087	3,200.00	3,376.00	6,576.00	3,200.00	3,376.00	6,576.00
LWDB19 - Heartland Workforce Investment Board, Inc. (CareerSource Heartland)	M14KJLY12JN4	RWB19							
LWDB20 - Workforce Development Board of the Treasure Coast, Inc. (DBA CareerSource Research Coast)	PNKUKLTD7MC6	RWB20	046088	7,933.00	4,230.00	12,163.00	7,933.00	4,230.00	12,163.00
LWDB21 - CareerSource Palm Beach County, Inc.	KEE2CVK8TVV7	RWB21	046089	51,238.00	4,118.00	55,356.00	51,238.00	4,118.00	55,356.00
LWDB22 - CareerSource Broward	HL9AA84QLED4	RWB22	046090	18,296.00	9,920.00	28,216.00	18,296.00	9,920.00	28,216.00
LWDB23 - South Florida Workforce Investment Board (DBA CareerSource South Florida)	MY3JJU46PLT3	RWB23				0.00			0.00
LWDB24 - Southwest Florida Workforce Development Board, Inc. (DBA CareerSource Southwest Florida)	HSFYCWE457X4	RWB24	046091	4,548.00	3,011.00	7,559.00	4,548.00	3,011.00	7,559.00
LWDB26 - North Central Florida Workforce Development Board	HDF7SP48NSA7	RWB26	046092	3,820.00	2,630.00	6,450.00	3,820.00	2,630.00	6,450.00
LWDB27 - Brevard Workforce Development Board, Inc. (dba CareerSource Brevard Flagler Volusia)	SJ5CYQ7UYAW9	RWB27	046093	32,500.00	11,536.00	44,036.00	32,500.00	11,536.00	44,036.00
LWDB28 - Tampa Bay Workforce Alliance, Inc (dba CareerSource Hillsborough Pinellas)	KSRPXNJLBK99	RWB28	046094	23,950.00	14,971.00	38,921.00	23,950.00	14,971.00	38,921.00
STATEWIDE TOTALS				239,031.00	97,959.00	336,990.00	239,031.00	97,959.00	336,990.00

Date of Notice:	2/25/2026
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Notice of Grant Award/Fund Availability General Information

Subrecipient Name:	See Attachment	
Universal Entity Identification Number (UEI #):	See Attachment	
Federal Award Name:	Welfare Transition Program	
Grantor:	United States Department of Health and Human Services	
Federal Award Identification Number (FAIN):	G-2601FLTANF	
Federal Award Year:	FY2026	
CFDA/CSFA Title and Number:	Temporary Assistance for Needy Families	93.558
Award for Research & Development (Y/N):	N	
Action being Taken:	Increase Award	

Award Information

Program Year in SERA:	PY2025
Program Group in SERA:	Welfare Transition Program
Program Name in SERA:	Welfare Transition Program
Project in SERA:	Welfare Transition Program – Oct-June
FLAIR Contract ID#	See Attachment
NFA ID #:	See Attachment
FLAIR Grant #:	WTS26
Award Period Begin Date:	October 1, 2025
Award Period End Date:	June 30, 2026
Close Out Due by:	August 31, 2026

Award and Fund Availability

	Award	Funds Available / Release (Maximum cash available for draw)
Current Award/Release:	See Attachment	See Attachment
This Action:	See Attachment	See Attachment
Revised Award/Release:	See Attachment	See Attachment

AWARD TERMS & CONDITIONS AND OTHER INSTRUCTIONS

General Conditions: FloridaCommerce has approved a grant award for your local workforce development board. These funds will be available for cash draws under the Subrecipient Enterprise Resource Application (SERA) Program Year and Program Title/Project in SERA described on page one of this notice. Expenditures utilizing these funds must be consistent with the Grantee/Subgrantee Agreement executed between the Board and FloridaCommerce and in compliance with the Board's approved plan and all federal and state rules, regulations, policies and grant conditions applicable to the grant program described on page one. The indirect cost rate or indirect cost method for this subaward, whether federal or non-federal, will be the federally recognized indirect cost rate negotiated between the Board and the federal government or, if no such rate exists, either a rate negotiated between FloridaCommerce and the Board, or if optionally elected by the Board, the de minimis rate or the cost allocation method.

Special Grant Conditions: This award is subject to the following terms, conditions and provisions:

Program Standards

Applicable program standards include Title IV-A of the Social Security Act, Title IV of PRWORA of 1996, as amended (8 U.S.C. 1611 et seq.), and the TANF regulations at 45 CFR Parts 260 to 284.

Administrative Requirements

The following regulations from the Code of Federal Regulations (CFR):

- 2 CFR Part 300.1 - the Department of Health and Human Services adopts the Office of Management and Budget (OMB) Guidance in 2 CFR part 200, and has codified the text, with HHS-specific amendments in 45 CFR part 75.
- 2 CFR Part 376 – Nonprocurement, Debarment and Suspension;
- 45 CFR Part 16 – Procedures of the Departmental Grant Appeals Board;
- 45 CFR Part 75 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS Awards;
- 45 CFR Part 80 – Nondiscrimination under Programs Receiving Federal Assistance through the Department of Health and Human Services, Effectuation of Title VI of the Civil Rights Act of 1964;
- 45 CFR Part 81 – Practice and Procedure for Hearings under Part 80 of this Title;
- 45 CFR Part 82 – Government wide Requirements for Drug-Free Workplace (Financial Assistance);
- 45 CFR Part 84 – Nondiscrimination on the Basis of Handicap in Programs and Activities Receiving Federal Financial Assistance;
- 45 CFR Part 86 – Nondiscrimination on the Basis of Sex in Education Programs and Activities Receiving or Benefiting from Federal Financial Assistance;
- 45 CFR Part 91 – Nondiscrimination on the Basis of Age in HHS Programs or Activities Receiving Federal Financial Assistance;
- 45 CFR Part 93 – New Restrictions on Lobbying;

45 CFR Part 95 – General Administration – Grants Programs (Public Assistance, Medical Assistance and State Children’s Health Insurance Programs.

Federal grant funds provided under this award may not be used by the grantee or any sub-grantee to support lobbying activities to influence proposed or pending Federal or State legislation or appropriations. This prohibition is related to the use of Federal grant funds and is not intended to affect an individual’s right or that of any organization, to petition Congress, or any other level of Government, through the use of other resources. (See 45 CFR Part 93.)

Federal grant funds provided under this award may not be used to meet the matching or cost-sharing requirements of other Federal grant programs unless expressly authorized by Federal law.

Federal funds awarded under this grant may not be used for construction or the purchase of land.

In accordance with Public Law 103-333, the “Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act of 1995,” the following provisions are applicable to this grant award:

Section 507: “Purchase of American-Made Equipment and Products - It is the sense of the Congress that, to the greatest extent practicable, all equipment and products purchased with funds made available in this Act should be American-made.”

In accordance with Part C of Public Law 103-227, the “Pro-Children Act of 1994,” smoking may not be permitted in any portion of any indoor facility owned or regularly used for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs whether directly or through State or local governments. Federal programs include grants, cooperative agreements, loans and loan guarantees, and contracts. The law does not apply to children’s services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions or facilities and used for inpatient drug and alcohol treatment.

The above language must be included in any subawards that contain provisions for children’s services and that all sub grantees shall certify compliance accordingly. Failure to comply with the provisions of this law may result in the imposition of a civil monetary penalty of up to \$1,000 per day.

This award is subject to the requirements of Section 106 (g) of the Trafficking Victims Protection Act of 2000, as amended (22 U.S.C. 7104).

Subrecipients and Vendors Under this Award

No organization may participate in this project in any capacity or be a recipient of Federal funds designated for this project if the organization has been debarred or suspended or otherwise found to be ineligible for participation in Federal assistance programs under

Executive Order 12549, "Debarment and Suspension." (See 45 CFR 75.205.) The LWDB must include a similar term and/or condition for all sub-awards or contracts awarded under this program. Prior to issuing subawards or contracts under this grant, the state must consult the ineligible parties list to ensure that organizations under funding consideration are not ineligible. The list is available on the Web at <http://www.sam.gov>.

The LWDB is responsible for monitoring grant, sub-grant/sub-recipient and contract supported activities to assure compliance with Federal requirements and that performance goals are being achieved. Grantee monitoring must cover each program, function and activity. (See 45 CFR 75.352(d).)

The LWDB is required to advise sub-grantees/sub-recipients of requirements imposed on them by Federal laws, regulations, and the provisions of grant agreements or contracts as well as any supplemental requirements imposed by the recipient government. Commercial organization vendors or subcontractors are subject to the cost principles under 48 CFR Part 31. Sub-recipients and sub-grantees are subject to the provisions of 45 CFR 75 for administrative cost and audit requirements.

The LWDB must ensure that sub-recipients and sub-grantees expending more than \$750,000 or more in Federal awards during the sub-recipient/sub-grantee's fiscal year have an audit in compliance with the requirements of 45 CFR 75 Subpart F.

Additional Requirements:

Use of these funds must be in accordance with the following:

Provisions of 65A-4, Florida Administrative Code:

<https://www.flrules.org/gateway/ChapterHome.asp?Chapter=65A-4>.

Provisions of the TANF State Plan:

<http://www.dcf.state.fl.us/programs/access/docs/TANF-Plan.pdf>.

Financial Reporting Requirements:

All cash draws and expenditures must be recorded in accordance with the SERA Business Rules. Expenditures must be reported within established timelines and by the cost categories established for this grant program.

Grantees shall be paid in advance provided they maintain or demonstrate the willingness and ability to maintain procedures to minimize the time elapsing between the transfer of funds and their disbursement by the grantee or subgrantee. (See 45 CFR 75.305(b)(1).)

Program/Participant Reporting Requirements: All participant data associated with these funds must be captured and reported to the Department upon request.

Closeout Procedures: Awards must be closed out and all obligations liquidated by the close out date indicated under Award Information. Only liquidated expenditures resulting from obligations incurred during the award period are allowable.

Other Notes/Comments: Award balances are being moved from PY2025 WTP July-September to WTP October-June.

Questions: Fiscal questions regarding these funds should be addressed to Carolyn Bishop at 850-245-7489 or via e-mail at carolyn.bishop@commerce.fl.gov. Program policy questions should be addressed to Dee Robinson at 850-245-7401 or via e-mail at dee.robinson@commerce.fl.gov. Subrecipient Enterprise Resource Application (SERA) questions should be sent to the SERA Help Desk via email at serahelpdesk@commerce.fl.gov.



**PY2025 Welfare Transition Program
October-June**

Local Workforce Development Boards	UEI #	FLAIR Contract ID	NFA ID	AWARD			RELEASE		
				Current Award	This Action	Revised Award	Current Release	This Action	Revised Release
LWDB01 - Workforce Escarosa, Inc. (DBA CareerSource Escarosa)	QLDTNNF9GMF5	RWB01	046113	\$771,198.00	\$0.00	\$771,198.00	\$192,799.50		\$192,799.50
LWDB02 - Okaloosa-Walton Jobs and Education Partnership, Inc. (DBA CareerSource Okaloosa Walton)	CRQKHBVMD835	RWB02	046114	\$218,175.00	\$16,360.17	\$234,535.17	\$54,543.75		\$54,543.75
LWDB03 - Chipola Regional Workforce Development Board, Inc. (DBA CareerSource Chipola)	GJ8ML6XGYGR6	RWB03	046115	\$176,993.00	\$21,961.90	\$198,954.90	\$44,248.25		\$44,248.25
LWDB04 - Gulf Coast Workforce Development Board, Inc. (DBA CareerSource Gulf Coast)	C5BFCHKTGVF5	RWB04	046116	\$226,305.00	\$21,842.62	\$248,147.62	\$56,576.25		\$56,576.25
LWDB05 - Big Bend Jobs and Education Council, Inc. (DBA CareerSource Capital Region)	JXBJD7SZSLU7	RWB05	046117	\$454,306.00	\$0.00	\$454,306.00	\$113,576.50		\$113,576.50
LWDB06 - North Florida Workforce Development Board, Inc. (DBA CareerSource North Florida)	RLLFJXR4NR43	RWB06	046118	\$214,948.00	\$0.00	\$214,948.00	\$53,737.00		\$53,737.00
LWDB08 - First Coast Workforce Development, Inc. (DBA CareerSource Northeast Florida)	N69QHEEPJS84	RWB08	046119	\$1,855,775.00	\$0.00	\$1,855,775.00	\$463,943.75		\$463,943.75
LWDB10 - Citrus Levy Marion Regional Workforce Development Board, Inc. (DBA CareerSource Citrus Levy Marion)	F317N2U1V8B4	RWB10	046120	\$689,113.00	\$85,957.71	\$775,070.71	\$172,278.25		\$172,278.25
LWDB12 - Central Florida Regional Workforce Development Board, Inc. (DBA CareerSource Central Florida)	YHKMM6MT7CA7	RWB12	046121	\$3,155,837.00	\$0.00	\$3,155,837.00	\$788,959.25		\$788,959.25
LWDB16 - Pasco-Hernando Workforce Board, Inc. (DBA CareerSource Pasco Hernando)	YWBYNKTKK5W8	RWB16	046122	\$928,692.00	\$53,153.18	\$981,845.18	\$232,173.00		\$232,173.00
LWDB17 - Polk County Workforce Development Board, Inc. (DBA CareerSource Polk)	H5P3WBX8KMK8	RWB17	046123	\$944,274.00	\$118,924.35	\$1,063,198.35	\$236,068.50		\$236,068.50
LWDB18 - Suncoast Workforce Board, Inc. (DBA CareerSource Suncoast)	D2U6C81AN1W8	RWB18	046124	\$597,150.00	\$0.00	\$597,150.00	\$149,287.50		\$149,287.50
LWDB19 - Heartland Workforce Investment Board, Inc. (DBA CareerSource Heartland)	M14KJLY12JN4	RWB19	046125	\$435,050.00	\$44,466.64	\$479,516.64	\$108,762.50		\$108,762.50
LWDB20 - Workforce Development Board of the Treasure Coast, Inc. (DBA CareerSource Research Coast)	PNKUKLTD7MC6	RWB20	046126	\$852,767.00	\$0.00	\$852,767.00	\$213,191.75		\$213,191.75
LWDB21 - CareerSource Palm Beach County, Inc.	KEE2CVK8TVV7	RWB21	046127	\$1,821,009.00	\$0.00	\$1,821,009.00	\$455,252.25		\$455,252.25
LWDB22 - CareerSource Broward	HL9AA84QLED4	RWB22	046128	\$2,170,131.00	\$44,480.91	\$2,214,611.91	\$542,532.75		\$542,532.75
LWDB23 - South Florida Workforce Investment Board (DBA CareerSource South Florida)	MY3JUU46PLT3	RWB23	046129	\$6,000,352.44	\$0.00	\$6,000,352.44	\$1,784,480.75		\$1,784,480.75
LWDB24 - Southwest Florida Workforce Development Board, Inc. (DBA CareerSource Southwest Florida)	HSFYCWE457X4	RWB24	046130	\$2,717,312.00	\$0.00	\$2,717,312.00	\$679,328.00		\$679,328.00
LWDB26 - North Central Florida Workforce Development Board	HDF7SP48NSA7	RWB26	046131	\$885,010.00	\$20,779.14	\$905,789.14	\$221,252.50		\$221,252.50
LWDB27 - Brevard Workforce Development Board, Inc. (DBA CareerSource Brevard Flagler Volusia)	SJ5CYQ7UYAW9	RWB27	046132	\$1,423,204.00	\$94,862.33	\$1,518,066.33	\$355,801.00		\$355,801.00
LWDB28 - Tampa Bay Workforce Alliance, Inc. (DBA CareerSource Tampa Bay)	KSRPXNJLBK99	RWB28	046133	\$3,132,472.00	\$614,781.71	\$3,747,253.71	\$783,118.00		\$783,118.00
STATEWIDE TOTALS				\$29,670,073.44	\$1,137,570.66	\$30,807,644.10	\$7,701,911.00	\$0.00	\$7,701,911.00



VI. NB2. Acceptance of \$335,108 for Veterans, WTP, RESEA Program, and Broadband Grant

Journal Edit Listing

Sort By Entry

Department	Number	Journal Type	Sub Ledger	G/L Date	Description	Source	Reference	Reclassification	Journal Type
4600 - CAREERSOURCE NORTH CENTRAL FL	2025-00000125	BA	GL	09/30/2025	CSNCFL-FY25 4th QTR NFA Increases				
<i>G/L Date</i>	<i>G/L Account Number</i>	<i>Account Description</i>		<i>Description</i>		<i>Source</i>	<i>Increase Amount</i>	<i>Decrease Amount</i>	
09/30/2025	135.00.331.500	Fed Grant Economic Environment		CSNCFL-FY25 4th QTR NFA Increases			2,855.00	.00	
		Project: PY 2024.NFA44866 - Program Year 2024, DVOP PY2024							
09/30/2025	135.43.510.52.00	Operating Supplies		CSNCFL-FY25 4th QTR NFA Increases			2,855.00	.00	
		Project: PY 2024.NFA44866 - Program Year 2024, DVOP PY2024							
09/30/2025	165.00.331.500	Fed Grant Economic Environment		CSNCFL-FY25 4th QTR NFA Increases			40,000.00	.00	
		Project: PY 2024.NFA44479 - Program Year 2024, RESEA PY2024							
09/30/2025	165.43.510.52.00	Operating Supplies		CSNCFL-FY25 4th QTR NFA Increases			40,000.00	.00	
		Project: PY 2024.NFA44479 - Program Year 2024, RESEA PY2024							
09/30/2025	130.00.331.500	Fed Grant Economic Environment		CSNCFL-FY25 4th QTR NFA Increases			75,021.00	.00	
		Project: PY 2024.NFA44031 - Program Year 2024, WP PY2024							
09/30/2025	130.43.510.52.00	Operating Supplies		CSNCFL-FY25 4th QTR NFA Increases			75,021.00	.00	
		Project: PY 2024.NFA44031 - Program Year 2024, WP PY2024							
09/30/2025	195.00.331.500	Fed Grant Economic Environment		CSNCFL-FY25 4th QTR NFA Increases			240,750.00	.00	
09/30/2025	195.43.510.34.60	Contractual Services-BOCC Salaries- Fringe		CSNCFL-FY25 4th QTR NFA Increases			125,000.00	.00	
09/30/2025	195.43.510.40.00	Travel - Board Travel		CSNCFL-FY25 4th QTR NFA Increases			2,500.00	.00	
09/30/2025	195.43.510.84.00	Participant Support-ITA-State On The Job Training		CSNCFL-FY25 4th QTR NFA Increases			26,000.00	.00	
09/30/2025	195.43.510.54.00	Books-Publications-Subscriptions		CSNCFL-FY25 4th QTR NFA Increases			7,000.00	.00	
09/30/2025	195.43.510.52.00	Operating Supplies		CSNCFL-FY25 4th QTR NFA Increases			80,250.00	.00	
09/30/2025	135.00.331.500	Fed Grant Economic Environment		CSNCFL-FY25 4th QTR NFA Increases			2,917.00	.00	
		Project: PY 2024.NFA44866 - Program Year 2024, DVOP PY2024							
09/30/2025	135.43.510.52.00	Operating Supplies		CSNCFL-FY25 4th QTR NFA Increases			2,917.00	.00	
		Project: PY 2024.NFA44866 - Program Year 2024, DVOP PY2024							
Number of Entries: 14							\$723,086.00	\$.00	



Subject Author Last Changed Date/Time

NFA44031 Kelli Hutchins 07/17/2025 03:29:16 PM

Increase on this NFA is for \$35,919 but we had originally under budgeted the award so to true up the award to the correct Revised Award amount we increased by an additional \$39,102 to equal a total increase of \$75,021.



Agreement Between

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

and

**North Central Florida Regional Workforce Development Board,
d/b/a CareerSource North Central Florida**

This agreement is entered into between the Citrus Levy Marion Regional Workforce Development Board, Inc., d/b/a CareerSource Citrus Levy Marion and hereinafter referred to as "CSCLM" and North Central Florida Workforce Board, d/b/a CareerSource North Central Florida, hereinafter referred to as "CSNCFL" or "Subrecipient" by which Subrecipient agrees to all provisions and performance goals of the H1-B Job Training Grant hereinafter referred to as 'Grant'.

WHEREAS CSNCFL has entered into an agreement with CSCLM to provide services under the H1-B Job Training Grant in Columbia, Dixie, Gilchrist and Union counties within the service area of CareerSource North Central Florida.

WHEREAS CSNCFL has agreed to function as a sub-recipient of CSCLM where reimbursement of costs are dependent on performance outcomes.

WHEREAS CSNCFL will execute all applicable functions of a subrecipient in regards to the deliverables of the grant.

NOW, THEREFORE, in consideration of the mutual covenants and promises contained herein, the parties hereto agree as follows:

1. Term.

The term of this Agreement begins upon the execution of this Agreement by all parties but no earlier than December 1, 2024 and ends October 30, 2028. This Agreement established under sole source procurement as approved by the CSCLM board of directors and as established in the grant agreement between CSCLM and the Department of Labor in award number 23A60HG000031.01-00. The total performance period of the H1-B Job Training Grant extends through September 30, 2028.

2. Scope of Work.

See Attachment A for the Scope of Work.

3. Budget/Invoicing Schedule.

Payments made to the Subrecipient will be made monthly or as agreed upon by CSCLM and Subrecipient. Payments will be cost reimbursement-based including direct charges, indirect charges, and required cost allocation expenses not to exceed the budget table included in Attachment B. Modifications to this budget may be made throughout the Agreement term as approved by CSCLM. Payments may not exceed the total award amount listed in the budget table for the grant period.

4. Award Identifiers:

Attachment C

5. Salary and Bonus Caps:

Attachment D

5. Contract Provisions:

De-obligation of Funds: If at any time State or Federal funds in support of this Agreement become unavailable, this Contract shall be terminated immediately upon written notice of such fact by CSCLM to the Subrecipient. In the event of termination, the Subrecipient shall be entitled to payment for approved incurred costs only to the extent that funds are made available to CSCLM to make such payments.

Access to Records: The Subrecipient agrees that the Comptroller General of the United States, the Secretary of Labor, CSCLM, or any of their duly authorized representatives shall have access to all records pertaining to the payments made to the Subrecipient under this Contract including any relevant financial records, supporting documentation, statistical records and all other pertinent records of the Subrecipient including transactions related to this Contract.

Retention of Records: The Subrecipient further agrees to retain such records for five years following the end of this agreement period. And further agrees that if any litigation, audit, or claim remains unresolved at the expiration of the aforementioned period, then the records will be retained until all outstanding issues have been resolved.

Hold Harmless: The Subrecipient shall hold harmless CSCLM, its officers, agency employees, and funding sources from any and all liabilities and claims of any kind, including death, sickness or injury to persons or property from any cause whatsoever arising from or connected with the operations or the services of the Subrecipient, his agents, representatives, or employees. The Subrecipient assumes responsibility for any adverse liabilities (including back pay judgments) emanating from any complaint or non-compliance or fraud and abuse found against the Subrecipient.

Governmental Rules and Regulations: The Subrecipient warrants the performance of all obligations specified in this Agreement in accordance with the terms and conditions of any and all Federal and State rules and regulations now existing or hereafter promulgated which are applicable to the performance of this Contract. Official publication of such rules and regulations shall be deemed to be sufficient notice.

Termination for Convenience: CSCLM or Subrecipient may terminate this agreement upon thirty (30) days written notice to the other party. In the event of a termination for convenience, CSCLM shall be responsible for any outstanding allowable costs incurred up through the date of receipt of the termination notice. The Subrecipient shall be responsible for their obligations up through the date of receipt of notice of termination.

Termination for Cause: CSCLM may terminate immediately the whole or any part of this Contract if the Subrecipient fails to provide proper training as determined by the CSCLM or if the participant is failing to make adequate progress in the Subrecipient's program. If, through any cause, the Subrecipient fails to fulfill the obligations under this Agreement, or if the Subrecipient violates any covenants or stipulations of this Agreement, CSCLM shall thereupon have the right to terminate this Agreement by giving written notice to the Subrecipient of such termination. The Subrecipient shall be entitled to receive payment only for approved costs incurred prior to the effective date of the termination.

Termination for Non-Performance: Failure to comply with any of the terms and conditions of this Contract shall constitute grounds for termination. This contract may be terminated for non-performance for either the Subrecipient or CSCLM or following written notice to the other party. Such notice must be posted by the other party, and must be posted by the other party, and must be posted by certified mail/return receipt requested and must specify and document the reason (s) for termination.

Americans with Disabilities Act of 1992: The Subrecipient shall ensure compliance with the Americans with Disabilities Act of 1992 which prohibits discrimination on the basis of a disability and promotes the integration of reasonable accommodations as a responsibility.

Provision against Assignment: The Subrecipient shall not assign or subcontract any interest in the Agreement without prior written consent of CSCLM.

Non-Discrimination: The Subrecipient will not discriminate against any employee or applicant for employment because of race, color, religion, sex, national origin, age, creed, disability, veteran status, or political affiliation. The Subrecipient agrees to comply with Public Law 97-300, Title VI and VII of the Civil Rights Act of 1964, as amended; Age Discrimination Act of 1975, as amended; Section 504 of the Rehabilitation Act of 1973 as amended by the Americans with Disabilities Act of 1990, Title IX of the Education Amendments of 1972, as amended; Workforce Investment Act of 1998 (WIA) 29 CFR 37, including the Nontraditional Employment for Women Act of 1991; and the Florida's Human Rights Act of 1977; and with all applicable requirements imposed by or pursuant to regulations implementing those laws, including but not limited to 29 CFR part 37.

As specified in the Sarbanes-Oxley Act of 2002 and Section 1553, Federal Acquisition Regulation Case 2009-012, ARRA: It is illegal for any corporate entity to punish whistleblowers or retaliate against any employee who reports suspected cases of fraud or abuse (SOX, Section 1107, Section 1513 of Title 18, USC). It is a crime to alter, cover up, falsify, or destroy any document that may be relevant to an official investigation (SOX, Section 1102, Section 1512 of Title 18, USC).

Debarment, Suspension, Ineligibility and Voluntary Exclusion: Subrecipient certifies that neither it nor its principals are presently disbarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from participation in this transaction by any Federal department or agency.

Political, Sectarian and Lobbying Activity Prohibited: None of the funds, materials, property, or services provided directly or indirectly under this agreement shall be used in the performance of this contract for any partisan political activity, or to further the election or defeat of any candidate for public office. None of the funds provided under this agreement shall be used for publicity for lobbying and/or propagand purposes designed to support or defeat legislation pending before the Congress of the United States of America or the Legislature of the State of Florida.

Disputes: All disputes shall be resolved informally between the Subrecipient and CSCLM. If resolution does not occur to the satisfaction of any party, the first step is to use existing grievance procedures, if any, established by the Subrecipient (employer) to resolve disputes with Employees. If the Subrecipient has no internal grievance procedures, or if the dispute remains unresolved, the parties agree to participate in and be bound by the determinations resulting from CSCLM grievance and complaint procedures.

Modifications: This Agreement may be modified at any time by execution of a written signed modification by both parties.

Monitoring and Audits: The Subrecipient agrees that CSCLM and/or authorized local, State and Federal representatives have the right to monitor, audit, and review the progress of training and any documents and records pertaining to training for compliance with the terms of this contract.

Stevens Amendment: Funding for this agreement is supported by the Employment and Training Administration of the U.S. Department of Labor as part of an award totaling \$1,700,000.00 with no percentage financed from non-governmental sources.

Remainder of page left blank intentionally

CONFLICT OF INTEREST STATEMENT/CERTIFICATION

The Subrecipient must execute either Section I or Section II hereunder relative to Florida Statute 112.313(12). Failure to execute either Section may result in rejection of this Contract.

SECTION I

I hereby certify that no official or employee of the Grantee or independent agency requiring the goods or services described in these specifications has a material financial interest in this company.

Signature

Company Name

Name of Official (Type or Print)

Business Address

Date

City, State, Zip Code

SECTION II

I hereby certify that the following named Grantee official(s) and employee(s) having material financial interest(s) [in excess of 5%] in this company have filed the appropriate Conflict of Interest statements with the Grantee prior to the beginning date of this Contract.

Name	Title or Position	Date of Filing
_____	_____	_____
_____	_____	_____
_____	_____	_____

Signature

Company Name

Name of Certifying Official

Business Address

Date

City, State, Zip Code

CERTIFICATION REGARDING DEBARMENT, SUSPENSION, AND OTHER MATTERS

1. The prospective primary participant certifies to the best of its knowledge and belief, that it, and its principals:
 - a. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transaction by any federal department or agency;
 - b. Have not within a three (3) year period preceding this proposal been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or Contract under a public transaction; violation of federal or state anti-trust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - c. Are not presently indicted for or otherwise criminally or civilly charged by a government entity (federal, state, or local) with commission of any of the offenses enumerated in 1b. above, of this certification; and
 - d. Have not, within a three (3) year period preceding this application/proposal had one or more public transactions (federal, state, or local) terminated for cause or default.
2. That if the prospective primary participant is unable to certify to any statements in this certification, such prospective primary participant shall attach an explanation to the proposal.
3. Contract attests that none of the following are applicable:
 - The entity has been debarred, suspended, or otherwise determined to be ineligible to receive funds by an action of any governmental agency; or,
 - The entity has not complied with an official order of any agency of the State of Florida or the United States Department of Labor to repay disallowed costs incurred during its conduct of projects or services; or
 - The entity's previous contract(s) with the CSCLM have been terminated for cause; or
 - The entity's name appears on the State's convicted vendor list; or
 - The entity appears on the Scrutinized Companies that Boycott Israel list
 - The entity appears on the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List
 - The entity is engaged in business operations in Cuba or Syria
 - The entity appears on the convicted vendor list
 - The entity appears on the state's discriminatory vendor list

CERTIFICATION REGARDING LOBBYING

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, and officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal Contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal Contract, grant, loan, or cooperative agreement.
2. If any other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal Contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form--LL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
3. The undersigned shall require that the language of this certification can be included in the award documents for all subawards at all tiers (including subcontracts, subgrants and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, US Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

**SWORN STATEMENT UNDER SECTION 287/133(3)(A),
FLORIDA STATUTES, ON PUBLIC ENTITY CRIMES**

(To be signed in the presence of a notary public or other officer authorized to administer oaths.)

STATE OF Florida

COUNTY OF Alachua

Before me, the undersigned authority, personally appeared _____, who, being by me first duly sworn, made the following statement:

1. The business address of CareerSource North Central Florida (Subrecipient) is 1112 North Main Street, Gainesville, FL 32061.
2. My relationship to (Subrecipient) is _____ (relationship such as sole proprietor, partner, president, vice president).
3. I understand a public entity crime as defined in Section 287.133 of the Florida Statutes includes a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity in Florida or with an agency or political subdivision of any other state or with the United States, including, but not limited to, any bid or Contract for goods or services to be provided to any public entity or such an agency or political subdivision and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.
4. I understand "convicted" or "conviction" is defined by the statute to mean a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, non-jury trial, or entry of a plea of guilty or nolo contendere.
5. I understand "affiliate" is defined by the statute to mean (1) a predecessor or successor of a person or a corporation convicted of a public-entity crime, or a person or a corporation convicted of a public entity crime, or (2) an entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime, or (3) those officers, directors, executives, partners, shareholders, employees, members and agents who are active in the management of an affiliate, or (4) a person or corporation who knowingly entered into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months.
6. Neither the Subrecipient nor any officer, director, executive, partner, shareholder, employee, member, or agent who is active in the management of the Subrecipient nor any affiliate of the Subrecipient has been convicted of a public entity crime subsequent to July 1, 1992.

(Draw a line through paragraph 6 if paragraph 7 below applies.)

7. There has been a conviction of a public entity crime by the Subrecipient, or an officer, director, executive, partner, shareholder, employee, member, or agent of the Subrecipient who is active in the management of the Subrecipient or an affiliate of the Subrecipient. A determination has been made pursuant to Section 287.133(3) by order of the Division of Administrative Hearings that it is not in the public interest for the name of the convicted person or affiliate to appear on the convicted vender list. The name of the convicted person or affiliate is_____. A copy of the order of the Division of Administrative Hearings is attached to this statement.

(Draw a line through paragraph 7 if paragraph 6 above applies.)

Signature/Date

Sworn to and subscribed before me in the state and county first mentioned above on the ____ day of _____, 20____.

_____, (affix seal)
Notary Public

_____,
My Commission Expires

CERTIFICATION REGARDING NONDISCRIMINATION & EQUAL OPPORTUNITY ASSURANCES

(29 CFR Part 37 and 45 CFR Part 80)

As a condition of the award of financial assistance from the Department of Labor under Title 1 of the WIOA, the SUBRECIPIENT assures that it will comply fully with the nondiscrimination and equal opportunity provisions of the following laws:

1. Section 188 of the Workforce Innovation and Opportunity Act (WIOA) which prohibits discrimination against all individuals in the United States on the basis of race, color, religion, sex, national origin, age, disability, political affiliation, or belief, and against beneficiaries on the basis of either citizenship/status as a lawfully admitted immigrant authorized to work in the United States or participation in any WIA Title I B financially assisted program or activity;
2. Title VI of the Civil Rights Act of 1964, as amended, which prohibits discrimination on the basis of race, color, and national origin;
3. Section 504 of the Rehabilitation Act of 1973, as amended, which prohibits discrimination against qualified individuals with disabilities;
4. The Age Discrimination Act of 1975, as amended, which prohibits discrimination on the basis of age; and
5. Title IX of the Education Amendments of 1972, as amended, which prohibits discrimination on the basis of sex in educational programs.

The SUBRECIPIENT also assures that it will comply with 29 C.F.R. Part 37 and all other regulations implementing the laws listed above. This assurance applies to the SUBRECIPIENT'S operation of the WIOA Title I – financially assisted program or activity, and to all agreements the SUBRECIPIENT makes to carry out the WIOA Title I – financially assisted program or activity. The Subrecipient understands that Grantee and the United States has the right to seek judicial enforcement of the assurance.

CERTIFICATION OF ASSURANCE OF COMPLIANCE WITH TITLE VI OF THE CIVIL RIGHTS ACT OF 1964, SECTION 504 OF THE REHABILITATION ACT OF 1973, TITLE IX OF THE EDUCATION AMENDMENTS OF 1972, AND THE AGE DISCRIMINATION ACT OF 1975

The SUBRECIPIENT provides this assurance in consideration of and for the purpose of obtaining Federal grants, loans, contracts, property, discounts or other Federal financial assistance from the Department of Health and Human Services.

THE SUBRECIPIENT HEREBY AGREES THAT IT WILL COMPLY WITH:

1. Title VI of the Civil Rights Act of 1964 (Pub. L. 88-352), as amended, and all requirements imposed by or pursuant to the Regulation of the Department of Health and Human Services (45 C.F.R. Part 80), to the end that, in accordance with Title VI of that Act and the Regulation, no person in the United States shall, on the ground of race, color, or national

origin, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity for which the Applicant receives Federal financial assistance from the Department.

2. Section 504 of the Rehabilitation Act of 1973 (Pub. L. 93-112), as amended, and all requirements imposed by or pursuant to the Regulation of the Department of Health and Human Services (45 C.F.R. Part 84), to the end that, in accordance with Section 504 of that Act and the Regulation, no otherwise qualified handicapped individual in the United States shall, solely by reason of his handicap, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity for which the Applicant receives Federal financial assistance from the Department.

3. Title IX of the Educational Amendments of 1972 (Pub. L. 92-318), as amended, and all requirements imposed by or pursuant to the Regulation of the Department of Health and Human Services (45 C.F.R. Part 86), to the end that, in accordance with Title IX and the Regulation, no person in the United States shall, on the basis of sex, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any education program or activity for which the Applicant receives Federal financial assistance from the Department.

4. The Age Discrimination Act of 1975 (Pub. L. 94-135), as amended, and all requirements imposed by or pursuant to the Regulation of the Department of Health and Human Services (45 C.F.R. Part 91), to the end that, in accordance with the Act and the Regulation, no person in the United States shall, on the basis of age, be denied the benefits of, be excluded from participation in, or be subjected to discrimination under any program or activity for which the Applicant receives Federal financial assistance from the Department.

The SUBRECIPIENT agrees that compliance with this assurance constitutes a condition of continued receipt of Federal financial assistance, and that it is binding upon the Subrecipient, its successors, transferees, and assignees for the period during which such assistance is provided. If any real property or structure thereon is provided or improved with the aid of Federal financial assistance extended to the Subrecipient by the Department, this assurance shall obligate the Applicant, or in the case of any transfer of such property, any transferee, for the period during which the real property or structure is used for a purpose for which the Federal financial assistance is extended or for another purpose involving the provision of similar services or benefits. If any personal property is so provided, this assurance shall obligate the Applicant/Recipient for the period during which it retains ownership or possession of the property. The Applicant/Recipient further recognizes and agrees that the United States shall have the right to seek judicial enforcement of this assurance.

Certification of Compliance with E.O. 11246, "Equal Employment Opportunity," as amended by E.O. 11375, "Amending Executive Order 11246 Relating to Equal Employment Opportunity," and as supplemented by regulations at 41 CFR part 60, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor."

(2 CFR 180.220(b) and 29 CFR 95 Appendix A(1))

EQUAL OPPORTUNITY FOR WORKERS WITH DISABILITIES

1. The Subrecipient will not discriminate against any employee or applicant for employment because of physical or mental disability in regard to any position for which the employee or applicant for employment is qualified. The Subrecipient agrees to take affirmative action to employ and advance in employment individuals with disabilities, and to treat qualified individuals without discrimination on the basis of their physical or mental disability in all employment practices, including the following:
 - i. Recruitment, advertising, and job application procedures;
 - ii. Hiring, upgrading, promotion, award of tenure, demotion, transfer, layoff, termination, right of return from layoff and rehiring;
 - iii. Rates of pay or any other form of compensation and changes in compensation;
 - iv. Job assignments, job classifications, organizational structures, position descriptions, lines of progression, and seniority lists;
 - v. Leaves of absence, sick leave, or any other leave;
 - vi. Fringe benefits available by virtue of employment, whether or not administered by the Subrecipient;
 - vii. Selection and financial support for training, including apprenticeship, professional meetings, conferences, and other related activities, and selection for leaves of absence to pursue training;
 - viii. Activities sponsored by the Subrecipient including social or recreational programs; and
 - ix. Any other term, condition, or privilege of employment.
2. The Subrecipient agrees to comply with the rules, regulations, and relevant orders of the Secretary of Labor issued pursuant to the act.
3. In the event of the Subrecipient's noncompliance with the requirements of this clause, actions for noncompliance may be taken in accordance with the rules, regulations, and relevant orders of the Secretary of Labor issued pursuant to the act.
4. The Subrecipient agrees to post in conspicuous places, available to employees and applicants for employment, notices in a form to be prescribed by the Director, Office of Federal Contract Compliance Programs, provided by or through the contracting officer. Such notices shall state the rights of applicants and employees as well as the Subrecipient's obligation under the law to take affirmative action to employ and advance in employment qualified employees and applicants with disabilities. The Subrecipient must ensure that applicants or employees with disabilities are provided the notice in a form that is accessible and understandable to the individual applicant or employee (e.g., providing Braille or large print versions of the notice, or posting a copy of the notice at a lower height for easy viewing by a person using a wheelchair). With respect to employees who do not work at a physical location of the Subrecipient, a Subrecipient will satisfy its posting obligations by posting such notices in an electronic format, provided that the Subrecipient provides computers, or access to computers, which can access the electronic posting to such employees, or the

Subrecipient has actual knowledge that such employees otherwise are able to access the electronically posted notices. Electronic notices for employees must be posted in a conspicuous location and format on the company's intranet or sent by electronic mail to employees. The Subrecipient must use an electronic posting to notify job applicants of their rights if the Subrecipient utilizes an electronic application process. Such electronic applicant notice must be conspicuously stored with, or as part of, the electronic application.

5. The Subrecipient will notify each labor organization or representative of workers with which it has a collective bargaining agreement or other contract understanding, that the Subrecipient is bound by the terms of section 503 of the Rehabilitation Act of 1973, as amended, and is committed to take affirmative action to employ and advance in employment, and shall not discriminate against, individuals with physical or mental disabilities.

6. The Subrecipient will include the provisions of this clause in every subcontract or purchase order in excess of \$10,000, unless exempted by the rules, regulations, or orders of the Secretary issued pursuant to section 503 of the act, as amended, so that such provisions will be binding upon each Subrecipient or Contractor. The Subrecipient will take such action with respect to any subcontract or purchase order as the Director, Office of Federal Contract Compliance Programs may direct to enforce such provisions, including action for noncompliance.

7. The Subrecipient must, in all solicitations or advertisements for employees placed by or on behalf of the Subrecipient, state that all qualified applicants will receive consideration for employment and will not be discriminated against on the basis of disability.

Additional Certifications Applicable to this Contract

The Subrecipient assures compliance with each of the additional required certifications

1. Trafficking Victims Protection Act of 2000: RWBs must include the requirements shown below in any grant you make to a private entity.

You as the recipient, your employees, subrecipients under this award, and subrecipients' employees may not—

- I. Engage in severe forms of trafficking in persons during the period of time that the award is in effect;
 - II. Procure a commercial sex act during the period of time that the award is in effect; or
 - III. Use forced labor in the performance of the award or subawards under the award.
2. Veteran's Priority of Service Provisions: Subrecipient agrees to be governed by the priority of service requirements of 38 USC 4215 and 20 CFR Part 1010. Section 4215 of Title 38 requires that priority of service be provided to veterans and spouses of certain service members and veterans for the receipt of employment, training, and placement services. Agreement by a program operator to implement priority of service is a condition of receipt of DOL funds.

3. Equal Treatment for Faith-Based Organizations. Prohibits any State or local government receiving funds under any Department program, or any intermediate organization with the same duties as a governmental entity, from discriminating for or against an organization on the basis of the organization's religious character or affiliation. Prohibits religious organizations from engaging in inherently religious activities, such as worship, religious instruction, or proselytization, as part of the programs or services funded with direct financial assistance. Prohibits an organization that participates in programs funded by direct financial assistance from the Department, in providing services, from discriminating against a program beneficiary or prospective program beneficiary on the basis of religion or religious belief. Any restrictions on the use of grant funds shall apply equally to religious and non-religious organizations.
4. Environmental Tobacco Smoke. In accordance with Part C of P.L. 103-227, the "Pro-Children Act of 1994," smoking is prohibited in any portion of any indoor facility owned or leased or contracted by an entity and used regularly for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs whether directly or through State or local governments. Federal Programs include grants, cooperative agreements, loans, and loan guarantees, and contracts. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug and alcohol treatment.
5. Purchase of American-Made Equipment and Products: Subrecipient assures that, to the greatest extent practicable, all equipment and products purchased with funds made available in this Act will be American-made.
6. Procurement of Recovered Materials. A non-Federal entity that is a state agency or agency of a political subdivision of a state and its contractors must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR Part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired by the preceding fiscal year exceeded \$10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.
7. Will comply with the provisions of the Hatch Act (5 U.S.C. 1501-1508 and 7328) which limit the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds.
8. Office of Management and Budget (OMB) Circulars: Subrecipient shall comply with all applicable OMB circulars. Nonprofit subrecipients are subject to the cost principles at OMB Circular A-122 (codified at 2 CFR part 230); educational institution subrecipients are subject to those at OMB Circular A-21 (codified at 2 CFR part 220); and commercial organization vendors or subcontractors are subject to the cost principles under 48 CFR Part 31. Sub-recipients and sub-grantees are also subject to the provisions of OMB Circular A-133 (codified at 2 CFR part 500).

9. Codes of Conduct. Subrecipient shall maintain written standards of conduct governing the performance of its employees engaged in the award and administration of contracts. No employee, officer, or agent shall participate in the selection, award, or administration of a contract supported by Federal funds if a real or apparent conflict of interest would be involved. Such a conflict would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in the firm selected for an award. The officers, employees, and agents of the recipient shall neither solicit nor accept gratuities, favors, or anything of monetary value from contractors, or parties to subagreements. However, contractor may set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value. The standards of conduct shall provide for disciplinary actions to be applied for violations of such standards by officers, employees, or agents of the subrecipient.

52.204-25 Prohibition on Contracting for Certain Telecommunications and Video Surveillance Services or Equipment

As prescribed in 4.2105(b):

Prohibition on Contracting for Certain Telecommunications and Video Surveillance Services or Equipment (Nov 2021)

(a) Definitions. As used in this clause— Backhaul means intermediate links between the core network, or backbone network, and the small subnetworks at the edge of the network (e.g., connecting cell phones/towers to the core telephone network). Backhaul can be wireless (e.g., microwave) or wired (e.g., fiber optic, coaxial cable, Ethernet). Covered foreign country means The People’s Republic of China. Covered telecommunications equipment or services means— (1) Telecommunications equipment produced by Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities); (2) For the purpose of public safety, security of Government facilities, physical security surveillance of critical infrastructure, and other national security purposes, video surveillance and telecommunications equipment produced by Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities); (3) Telecommunications or video surveillance services provided by such entities or using such equipment; or (4) Telecommunications or video surveillance equipment or services produced or provided by an entity that the Secretary of Defense, in consultation with the Director of National Intelligence or the Director of the Federal Bureau of Investigation, reasonably believes to be an entity owned or controlled by, or otherwise connected to, the government of a covered foreign country. Critical technology means— (1) Defense articles or defense services included on the United States Munitions List set forth in the International Traffic in Arms Regulations under subchapter M of chapter I of title 22, Code of Federal Regulations; (2) Items included on the Commerce Control List set forth in Supplement No. 1 to part 774 of the Export Administration Regulations under subchapter C of chapter VII of title 15, Code of Federal Regulations, and controlled- (i) Pursuant to multilateral regimes, including for reasons relating to national security, chemical and biological weapons proliferation, nuclear nonproliferation, or missile technology; or (ii) For reasons relating to regional stability or surreptitious listening; (3) Specially designed and prepared nuclear equipment, parts and components, materials, software, and technology covered by part 810 of title 10, Code of

Federal Regulations (relating to assistance to foreign atomic energy activities); (4) Nuclear facilities, equipment, and material covered by part 110 of title 10, Code of Federal Regulations (relating to export and import of nuclear equipment and material); (5) Select agents and toxins covered by part 331 of title 7, Code of Federal Regulations, part 121 of title 9 of such Code, or part 73 of title 42 of such Code; or (6) Emerging and foundational technologies controlled pursuant to section 1758 of the Export Control Reform Act of 2018 (50 U.S.C. 4817). Interconnection arrangements means arrangements governing the physical connection of two or more networks to allow the use of another's network to hand off traffic where it is delivered (e.g., connection of a customer of telephone provider A to a customer of telephone company B) or sharing data and other information resources. Reasonable inquiry means an inquiry designed to uncover any information in the entity's possession about the identity of the producer or provider of covered telecommunications equipment or services used by the entity that excludes the need to include an internal or third-party audit. Roaming means cellular communications services (e.g., voice, video, data) received from a visited network when unable to connect to the facilities of the home network either because signal coverage is too weak or because traffic is too high. Substantial or essential component means any component necessary for the proper function or performance of a piece of equipment, system, or service.

(b) Prohibition. (1) Section 889(a)(1)(A) of the John S. McCain National Defense Authorization Act for Fiscal Year 2019 (Pub. L. 115-232) prohibits the head of an executive agency on or after August 13, 2019, from procuring or obtaining, or extending or renewing a contract to procure or obtain, any equipment, system, or service that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system. The Subrecipient is prohibited from providing to the Government any equipment, system, or service that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system, unless an exception at paragraph (c) of this clause applies or the covered telecommunication equipment or services are covered by a waiver described in FAR 4.2104.

(c) of this clause applies or the covered telecommunication equipment or services are covered by a waiver described in FAR 4.2104. This prohibition applies to the use of covered telecommunications equipment or services, regardless of whether that use is in performance of work under a Federal contract. (c) Exceptions. This clause does not prohibit Subrecipients from providing— (1) A service that connects to the facilities of a third-party, such as backhaul, roaming, or interconnection arrangements; or (2) Telecommunications equipment that cannot route or redirect user data traffic or permit visibility into any user data or packets that such equipment transmits or otherwise handles.

(d) Reporting requirement. (1) In the event the Subrecipient identifies covered telecommunications equipment or services used as a substantial or essential component of any system, or as critical technology as part of any system, during contract performance, or the Subrecipient is notified of such by a subcontractor at any tier or by any other source, the Subrecipient shall report the information in paragraph (d)(2) of this clause to the Contracting Officer, unless elsewhere in this contract are established procedures for reporting the information; in the case of the Department of Defense, the Subrecipient shall report to the website at <https://dibnet.dod.mil>. For indefinite delivery contracts, the Subrecipient shall report to the Contracting Officer for the indefinite delivery contract and the Contracting Officer(s) for any affected order or, in the case of the Department of

Defense, identify both the indefinite delivery contract and any affected orders in the report provided at <https://dibnet.dod.mil>. (2) The Subrecipient shall report the following information pursuant to paragraph (d)(1) of this clause

- (i) Within one business day from the date of such identification or notification: the contract number; the order number(s), if applicable; supplier name; supplier unique entity identifier (if known); supplier Commercial and Government Entity (CAGE) code (if known); brand; model number (original equipment manufacturer number, manufacturer part number, or wholesaler number); item description; and any readily available information about mitigation actions undertaken or recommended.
- (ii) Within 10 business days of submitting the information in paragraph (d)(2)(i) of this clause: any further available information about mitigation actions undertaken or recommended. In addition, the Subrecipient shall describe the efforts it undertook to prevent use or submission of covered telecommunications equipment or services, and any additional efforts that will be incorporated to prevent future use or submission of covered telecommunications equipment or services. (e) Subcontracts. The Subrecipient shall insert the substance of this clause, including this paragraph (e) and excluding paragraph (b)(2), in all subcontracts and other contractual instruments, including subcontracts for the acquisition of commercial products or commercial services.

CERTIFICATION REGARDING A DRUG-FREE WORKPLACE

The subrecipient certifies with respect to the execution of responsibilities assigned to the CLMRWDB by WIOA and the Drug-Free Workplace Act of 1988. The Contractor will:

- a. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the Contractor's workplace and specifying action that will be taken against employees for violation of such prohibition;
- b. Establish a drug-free awareness program to inform employees about:
 - 1. The dangers of drug abuse in the workplace;
 - 2. The Contractor's policy of maintaining a drug-free workplace;
 - 3. Any available drug counseling, rehabilitation, and employee assistance programs; and
 - 4. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
- c. Make it a requirement that each employee to be engaged in the performance of the Contract be given a copy of the statement required by paragraph (a) of this certification;
- d. Notify the employees in the statement required by paragraph (a) of this certification that, as a condition of employment under the grant, the employee will:

1. Abide by the terms of the statement; and
 2. Notify the Contractor of any criminal drug statute conviction, for a violation occurring in the workplace, no later than five (5) days after such conviction; and
- e. Notify the CLMRWDB within ten (10) days after receiving notice under this subparagraph (d) (2), from an employee or otherwise receiving Actual notice of such conviction;
Take one of the following actions, within 30 days of receiving notice under the subparagraph (d)(2), with respect to any employee who is so convicted:
1. Take appropriate personnel action against such an employee, up to and including termination; or
 2. Require such employee to participate in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, Local health, law enforcement, or other appropriate agency;
- f. Take one of the following actions, within 30 days of receiving notice under the subparagraph (d)(2), with respect to any employee who is so convicted:
1. Take appropriate personnel action against such an employee, up to and including termination; or
 2. Require such employee to participate in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, Local health, law enforcement, or other appropriate agency;
- g. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

SIGNATURE PAGE

The signing parties hereto have caused this Agreement to be executed by their duly authorized representatives. The signing parties agree to comply with all the terms and provisions of this agreement, including any and all attachments and certifications. This agreement will remain in effect unless terminated in writing by representatives of CSCLM or CareerSource North Central Florida.

Approved for Citrus Levy Marion Regional
Workforce Development Board, Inc.:

Approved for CareerSource North
Central Florida

Signed: _____

Signed: _____

Name: Carl Flanagan

Name: Ethan Fieldman

Title: Board Chair

Title: Board Chair

Date: _____

Date: _____

CareerSource Citrus Levy Marion is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities. All voice telephone numbers listed above may be reached by persons using TTY/TDD equipment via the Florida Relay Service at 711. Services provided through CareerSource Citrus Levy Marion are funded 100% by the Department of Labor as part of a \$14.5 million budget. If you need accommodations, please call 352-840-5700, ext. 7878 or e-mail accommodations@careersourceclm.com at least three business days in advance. Additionally, program information may be made available in Spanish upon request. A proud member of the American Job Center network.


SIGNATURE PAGE

The signing parties hereto have caused this Agreement to be executed by their duly authorized representatives. The signing parties agree to comply with all the terms and provisions of this agreement, including any and all attachments and certifications. This agreement will remain in effect unless terminated in writing by representatives of CSCLM or CareerSource North Central Florida.

Approved for Citrus Levy Marion Regional
Workforce Development Board, Inc.:

Approved for CareerSource North
Central Florida

Signed: 
Name: Carl Flanagan
Title: Board Chair
Date: 12/18/2024

Signed: 
Name: Ethan Fieldman
Title: Board Chair
Date: 2/4/25

CareerSource Citrus Levy Marion is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities. All voice telephone numbers listed above may be reached by persons using TTY/TDD equipment via the Florida Relay Service at 711. Services provided through CareerSource Citrus Levy Marion are funded 100% by the Department of Labor as part of a \$14.5 million budget. If you need accommodations, please call 352-840-5700, ext. 7878 or e-mail accommodations@careersourceclm.com at least three business days in advance. Additionally, program information may be made available in Spanish upon request. A proud member of the American Job Center network.

Attachment A

Scope of Work

Work Plan

Upon contract award and within thirty (30) days of engagement, the Subrecipient will meet with CSCLM leadership to discuss the current state of system and training provider partnerships and projected activities to meet the deliverables of this Agreement and the deliverables of the Grant.

- Strategies for jobseeker/trainee engagement
- Strategies for business sector engagement
- Training provider partnerships and accessibility of services
- Overview of funding availability and allowable costs.
- Ongoing regional planning and coordination of Grant funding to maximize resources and reach of services between organizations.

CSNCFL will assign and provide contact information for a dedicated staff member that will act as the primary point of contact for CSCLM staff for Grant activity questions, planning and monthly meetings to be conducted by the CSCLM Grant Coordinator. CSNCFL senior management will meet quarterly with CSCLM senior management to discuss Grant progress.

CSNCFL will actively engage with businesses and jobseekers to manage enrollment and payment of services to include direct tuition costs, On the Job Training (OJT), supportive services and follow-up activities. Activities directly related to the Grant must be appropriately tracked and itemized for billing as listed in Attachment B. All associated costs must be allowable and related to the budget structure in Attachment B. Additionally, CSNCFL agrees to allow CSCLM to cover costs and claim performance for training and employment services for CSNCFL customers seeking services in excess of CSNCFL's allowable budget at either party's discretion.

Activities are to include business recruitment, jobseeker recruitment, screening, eligibility and service tracking in the Employ Florida system. Subrecipient will be responsible for ensuring that all intake and data validation requirements are met as detailed under state, local and federal policy and regulations.

Outcome requirements are based on allocated funding associated with all costs of carrying out Grant activities as detailed in this work plan. Outcomes are defined as successful training completers exiting Grant activities with a credential meeting the definition set forth by 20 CFR. § 688.120 and/or employment.

Outcomes are an important component of the Grant deliverables. However, costs associated with this Agreement are also intended to establish and maintain sector partnerships for capacity building of employment and training efforts in the broadband sector as part of the Development track contained in the Grant.

Outcome requirements:

Year 1: 1
Year 2: 2
Year 3: 3
Year 4: 2
Year 5: 1

Reporting

CSNCFL will provide monthly reporting with reimbursement invoices including detailed expenditure reports of all claimed costs as well as State ID numbers generated by the Employ Florida system for all jobseeker enrollments and the names of all businesses provided services in the preceding month. Jobseeker and business information reporting will be in a format as prescribed by CSCLM.

Attachment B

Budget Narrative

The budget below details the required funding for the duration of the Grant. This budget is based on the performance period of the Grant which is September 26, 2023 through September 30, 2028. This Agreement is based on CareerSource program years (July 1 through June 30) and therefore the figures established below will remain in 'carry forward' status across Agreement periods. Total reimbursable amounts are not to exceed \$240,750 over the performance period of the Grant.

	Contractual - CareerSource North Central Florida	<i>Year 1</i>	<i>Year 2</i>	<i>Year 2</i>	<i>Year 3</i>	<i>Year 4</i>	<i>Total</i>
	<i>Direct Costs</i>						
1	Staff and Fringe at .5 FTE	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
2	Supplies, collateral, outreach, print media	\$2,000	\$1,000	\$1,000	\$2,000	\$1,000	\$7,000
3	Staff Travel	\$500	\$500	\$500	\$500	\$500	\$2,500
	<i>Participant Costs</i>						
4	On the Job Training combined with classroom	\$1,000	\$5,000	\$10,000	\$5,000	\$1,000	\$22,000
5	Support Services	\$500	\$1,000	\$1,000	\$1,000	\$500	\$4,000
	<i>Program Support</i>						
6	Cost Allocation Plan	\$11,600	\$13,000	\$15,000	\$13,400	\$11,200	\$64,200
7	Indirect cost rate @ 10.00%	\$2,900	\$3,250	\$3,750	\$3,350	\$2,800	\$16,050
	Totals	\$43,500	\$48,750	\$56,250	\$50,250	\$42,000	\$240,750

Reasonableness of Costs

The costs associated with this contract have been calculated based on costs historically billed for services detailed in this Agreement and as approved by the Department of Labor as part of the Conditionals of Award process completed by CSCLM with the assigned Federal Project Officer.

Attachment C

Sub-recipient DUNS and Federal Award Identifiers

Federal Award Identification

- Grant: H-1B Job Training Grants/Creating Connections Broadband Infrastructure
- Subrecipient: CareerSource North Central Florida
- DUNs Number: 085420979
- Federal Award Identification Number (FAIN): 23A60HG000031
- Federal Award Date: 09/26/2023
- Federal Funds Obligated: \$240,750
- Funds Obligated to Sub-recipient: \$240,750
- Federal Award Project Description: Broadband infrastructure employment and training
- Name of Federal Awarding Agency: Department of Labor
- Pass Through Entity: CareerSource Citrus Levy Marion
- Pass Through Contact Information:
 - Thomas E. Skinner, Jr.
 - Chief Executive Officer
 - rskinner@careersourceclm.com
 - 352-873-7939 ext. 1104
- Assistance Listings Number/Title: 17.268
- Indirect Cost Rate for Federal Award: 10%

Attachment D

Salary and Bonus Caps

CareerSource
FY 24 - 25 Pay Plan - NFC

10/01/2024
Approved

Class Code	Class Title	Pay Range	Exempt OT	Minimum Hourly Rate	Maximum Hourly Rate	BiWeekly Minimum	BiWeekly Maximum	Annual Minimum	Annual Maximum
6176	CAREER SOURCE ADMIN COORD	NFC 11	N	\$ 22,0019	\$ 33,7465	\$ 1,760.15	\$ 2,699.72	\$ 45,763.95	\$ 70,192.72
2380	CAREER SOURCE ASSESSMT COORD/TRNR	NFC 12	N	\$ 23,1680	\$ 35,5350	\$ 1,853.44	\$ 2,842.80	\$ 48,189.44	\$ 73,912.80
1571	CAREER SOURCE CHIEF OPERATIONS OFFICER	NFC 19	Y	\$ 33,6164	\$ 53,2884	\$ 2,689.31	\$ 4,263.07	\$ 69,922.11	\$ 110,839.87
1572	CAREER SOURCE COMMUNICATIONS COORD	NFC 16	Y	\$ 28,4842	\$ 45,0979	\$ 2,278.74	\$ 3,607.83	\$ 59,247.14	\$ 93,803.63
2318	CAREER SOURCE COMMUNITY RESOURCE COORD	NFC 17	Y	\$ 29,9937	\$ 47,4883	\$ 2,399.50	\$ 3,799.06	\$ 62,386.90	\$ 98,775.66
1573	CAREER SOURCE CONT IMPROVEMENT SUPV	NFC 16	Y	\$ 28,4842	\$ 45,0979	\$ 2,278.74	\$ 3,607.83	\$ 59,247.14	\$ 93,803.63
6177	CAREER SOURCE CSR I	NFC 5	N	\$ 18,8150	\$ 23,9562	\$ 1,505.20	\$ 1,916.50	\$ 39,135.20	\$ 49,828.90
6178	CAREER SOURCE CSR II	NFC 7	N	\$ 19,3450	\$ 27,4482	\$ 1,547.60	\$ 2,195.86	\$ 40,237.60	\$ 57,092.26
8020	CAREER SOURCE CUSTODIAN	NFC 2	N	\$ 18,0000	\$ 20,5177	\$ 1,440.00	\$ 1,641.42	\$ 37,440.00	\$ 42,676.82
2317	CAREER SOURCE DATA ANALYST	NFC 13	Y	\$ 24,3958	\$ 38,6254	\$ 1,951.66	\$ 3,090.03	\$ 50,743.26	\$ 80,340.83
6126	CAREER SOURCE JOB DEVELOPER I	NFC 9	N	\$ 19,9185	\$ 30,4348	\$ 1,593.48	\$ 2,434.78	\$ 41,430.48	\$ 63,304.38
6127	CAREER SOURCE JOB DEVELOPER II	NFC 10	N	\$ 20,9119	\$ 32,0480	\$ 1,672.95	\$ 2,563.84	\$ 43,496.75	\$ 66,659.84
1570	CAREER SOURCE MANAGER	NFC 21	Y	\$ 37,2739	\$ 59,0865	\$ 2,981.91	\$ 4,726.93	\$ 77,529.71	\$ 122,900.13
2375	CAREER SOURCE PROGRAM COORD	NFC 16	Y	\$ 28,4842	\$ 45,0979	\$ 2,278.74	\$ 3,607.83	\$ 59,247.14	\$ 93,803.63
6179	CAREER SOURCE QA SPECIALIST	NFC 11	N	\$ 22,0019	\$ 33,7465	\$ 1,760.15	\$ 2,699.72	\$ 45,763.95	\$ 70,192.72
2387	CAREER SOURCE REACT CAREER NAV	NFC 9	N	\$ 19,9185	\$ 30,4348	\$ 1,593.48	\$ 2,434.78	\$ 41,430.48	\$ 63,304.38
2381	CAREER SOURCE RESEA CAREER NAV	NFC 11	N	\$ 22,0019	\$ 33,7465	\$ 1,760.15	\$ 2,699.72	\$ 45,763.95	\$ 70,192.72
8024	CAREER SOURCE SIR CUSTODIAN	NFC 4	N	\$ 18,5500	\$ 22,7504	\$ 1,484.00	\$ 1,820.03	\$ 38,584.00	\$ 47,320.83

VI. NB2. Acceptance of \$335,108 for Veterans, WTP, RESEA Program, and Broadband Grant

CareerSource
FY 24 - 25 Pay Plan - NFC

10/01/2024
Approved

Class Code	Class Title	Pay	Range	Exempt OT	Minimum Hourly Rate	Maximum Hourly Rate	BiWeekly Minimum	BiWeekly Maximum	Annual Minimum	Annual Maximum
3075	CAREERSOURCE SR SUPP TECH	NFC	12	N	\$ 23,1680	\$ 35,5350	\$ 1,853.44	\$ 2,842.80	\$ 48,189.44	\$ 73,912.80
6226	CAREERSOURCE STAFF ASSISTANT	NFC	7	N	\$ 19,3450	\$ 27,4482	\$ 1,547.60	\$ 2,195.86	\$ 40,237.60	\$ 57,092.26
6175	CAREERSOURCE SUPPORT SPEC	NFC	9	N	\$ 19,9185	\$ 30,4348	\$ 1,593.48	\$ 2,434.78	\$ 41,430.48	\$ 63,304.38
2376	CAREERSOURCE SYSTEMS ADMINISTRATOR	NFC	17	Y	\$ 29,9937	\$ 47,4883	\$ 2,399.50	\$ 3,799.06	\$ 62,386.90	\$ 96,775.66
2379	CAREERSOURCE TAFE WKSH/PASSESSMT FAC	NFC	12	N	\$ 23,1680	\$ 35,5350	\$ 1,853.44	\$ 2,842.80	\$ 48,189.44	\$ 73,912.80
2382	CAREERSOURCE WIOA CAREER NAV I	NFC	9	N	\$ 19,9185	\$ 30,4348	\$ 1,593.48	\$ 2,434.78	\$ 41,430.48	\$ 63,304.38
2383	CAREERSOURCE WIOA CAREER NAV II	NFC	11	N	\$ 22,0019	\$ 33,7465	\$ 1,760.15	\$ 2,699.72	\$ 45,763.95	\$ 70,192.72
6188	CAREERSOURCE WIOA INTAKE SPECIALIST	NFC	7	N	\$ 19,3450	\$ 27,4482	\$ 1,547.60	\$ 2,195.86	\$ 40,237.60	\$ 57,092.26
2377	CAREERSOURCE WIOA PROGRAM LEAD	NFC	13	Y	\$ 24,3958	\$ 38,6254	\$ 1,951.66	\$ 3,090.03	\$ 50,743.26	\$ 80,340.83
2386	CAREERSOURCE WIOA YOUTH CAREER NAV	NFC	9	N	\$ 19,9185	\$ 30,4348	\$ 1,593.48	\$ 2,434.78	\$ 41,430.48	\$ 63,304.38
6174	CAREERSOURCE WORK EXP COORD	NFC	9	N	\$ 19,9185	\$ 30,4348	\$ 1,593.48	\$ 2,434.78	\$ 41,430.48	\$ 63,304.38
2384	CAREERSOURCE WTP/ SNAP CAREER NAV I	NFC	9	N	\$ 19,9185	\$ 30,4348	\$ 1,593.48	\$ 2,434.78	\$ 41,430.48	\$ 63,304.38
2385	CAREERSOURCE WTP/ SNAP CAREER NAV II	NFC	11	N	\$ 22,0019	\$ 33,7465	\$ 1,760.15	\$ 2,699.72	\$ 45,763.95	\$ 70,192.72
2378	CAREERSOURCE WTP/ SNAP PROGRAM LEAD	NFC	13	Y	\$ 24,3958	\$ 38,6254	\$ 1,951.66	\$ 3,090.03	\$ 50,743.26	\$ 80,340.83
2316	CAREERSOURCE YOUTH PROG COORD	NFC	16	Y	\$ 28,4842	\$ 45,0979	\$ 2,278.74	\$ 3,607.83	\$ 59,247.14	\$ 93,803.63

VI. NB2. Acceptance of \$335,108 for Veterans, WTP, RESEA Program, and Broadband Grant

Date of Notice:	7/17/2025
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**Notice of Grant Award/Fund Availability
General Information**

Subrecipient Name:	LWDB26 - North Central Florida Workforce Development Board	
Universal Entity Identification Number (UEI #):	HDF7SP48NSA7	
Federal Award Name:	Employment Services	
Grantor:	United States Department of Labor	
Federal Award Identification Number (FAIN):	24A55WP000080	
Federal Award Year:	PY2024	
CFDA/CSFA Title and Number:	Employment Service/Wagner-Peyser Funded Activities	17.207
Award for Research & Development (Y/N):	N	
Action being Taken:	Increase Award and Release	

Award Information

Program Year in SERA:	PY2024
Program Group in SERA:	Wagner Peyser
Program Name in SERA:	Wagner Peyser
Project in SERA:	Wagner Peyser
FLAIR Contract ID#:	RWB26
NFA ID #:	044031
FLAIR Grant #:	WPA25
Award Period Begin Date:	July 1, 2024
Award Period End Date:	September 30, 2025
Close Out Due by:	November 30, 2025

Award and Fund Availability

	Award	Funds Available / Release (Maximum cash available for draw)
Current Award/Release:	\$223,377	\$223,377
This Action:	\$35,919	\$35,919
Revised Award/Release:	\$259,296	\$259,296

AWARD TERMS & CONDITIONS AND OTHER INSTRUCTIONS

General Conditions: FloridaCommerce has approved a grant award for your local workforce development board. These funds will be available for cash draws under the Subrecipient Enterprise Resource Application (SERA) Program Year and Program Title/Project in SERA described on page one of this notice. Expenditures utilizing these funds must be consistent with the Grantee/Subgrantee Agreement executed between the Board and FloridaCommerce and in compliance with the Board's approved plan and all federal and state rules, regulations, policies and grant conditions applicable to the grant program described on page one. The indirect cost rate or indirect cost method for this subaward, whether federal or non-federal, will be the federally recognized indirect cost rate negotiated between the Board and the federal government or, if no such rate exists, either a rate negotiated between FloridaCommerce and the Board, or if optionally elected by the Board, the de minimis rate or the cost allocation method.

Special Grant Conditions: The purpose of this award is to facilitate meeting the goals and outcome measures of the Wagner Peyser program. Use of these funds include the support for the jointly managed staff in the local workforce development boards' various locations (e.g., the proportionate share of rent, supplies, utilities, travel, etc.). Expenditures of these funds must be consistent with the Wagner Peyser PY2024 Annual Funding Agreement (between USDOL and FloridaCommerce). The Wagner Peyser PY2024 Annual Funding Agreement is located at:

<http://floridajobs.org/grants-management/grants-management/lwdb-grant-resources>

Financial Reporting Requirements: All cash draws and expenditures must be recorded in accordance with the SERA Business Rules. Expenditures must be reported within established timelines and by the following cost categories.

Add-Up Cost Categories and Definitions:

- Local Administration – costs are defined at 20 CFR 683.215
- Career Services – All costs not included in local admin

Program/Participant Reporting Requirements: Jobs seekers receiving staff-assisted services funded under the Wagner Peyser Act must be registered in the Employment Florida Marketplace (EFM) reporting system. Wagner Peyser funded staff assigned to local one-stop career centers also must enter job order information received from employers into EFM.

Closeout Procedures: Awards must be closed out and all obligations liquidated by the close out date indicated under Award Information. Only liquidated expenditures resulting from obligations incurred during the award period are allowable.

Other Notes/Comments: Award is being moved from Salaries and OPS to Pass-Thru.

Questions: Fiscal questions regarding these funds should be addressed to Carolyn Bishop at (850) 245-7489 or via email to carolyn.bishop@commerce.fl.gov. Program policy questions should be addressed to Isabelle Potts at (850) 921-3148 or via email to isabelle.potts@commerce.fl.gov. Subrecipient Enterprise Resource Application (SERA) questions should be sent to the SERA Help Desk via email to serahelpdesk@commerce.fl.gov.

Date of Notice: 07/15/2025

Notice of Grant Award/Fund Availability

General Information

Subrecipient Name:	LWDB26 – North Central Florida Workforce Development Board	
Universal Entity Identification Number (UEI #)	HDF7SP48NSA7	
Federal Award Name:	Unemployment Insurance	
Grantor:	United States Department of Labor	
Federal Award Identification Number (FAIN):	24-A-60-UR-0000-69	
Federal Award Year:	FY2024	
CFDA/CSFA Title and Number:	Unemployment Insurance	17.225
Award for Research & Development (Y/N):	N	
Action being Taken:	Increase Award and Release	

Award Information

Program Year in SERA:	PY2024
Program Group in SERA:	EUC RES REA
Program Name in SERA:	Reemployment Services and Eligibility Assessments
Project in SERA:	Reemployment Services and Eligibility Assessments
FLAIR Contract #:	RWB26
NFA ID #:	044479
FLAIR Grant #:	UCR24
Award Period Begin Date:	January 1, 2024
Award Period End Date:	September 30, 2025
Close Out Due by:	November 30, 2025

Award and Fund Availability

	Award	Funds Available / Release (Maximum cash available for draw)
Current Award/Release:	\$166,428.00	\$166,428.00
This Action:	\$40,000.00	\$40,000.00
Revised Award/Release:	\$206,428.00	\$206,428.00

AWARD TERMS & CONDITIONS AND OTHER INSTRUCTIONS

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Special Grant Conditions: Funds may only be used for direct client services, evaluations, and local administration. Use of these funds includes the support for the jointly managed staff or local workforce board staff performing RESEA duties in the local workforce development boards' various locations (e.g., the proportionate share of rent, supplies, utilities, travel, etc.).

The RESEA program requires that RESEA staff spend a maximum of 4.5 hours for each individual RESEA and provide participants with, at a minimum:

- 1) An orientation about the career center's services (service code 101);
- 2) An initial one-on-one assessment with particular emphasis on strengths, weaknesses, and barriers to employment (service code 102);
- 3) The provision of Labor Market Information unique to the RESEA participants' experience, skills and desired occupation (service code 107);
- 4) The development of an Employability Development Plan (EDP) (service code 205). The EDP must also include a referral to a work search activity such as a job placement activity, resume writing, interviewing skills, and/or financial literacy services, determined appropriate for the participant in order for the participant to return to the workforce more quickly for positive outcome measures. Referrals may also be made to approved training, however, RESEA funds may not be used to pay for the training services.

The customer becomes a participant in Wagner Peyser once any service that initiates participation is entered into the service plan, including the above-required services for RESEA. Case managers must complete the Employ Florida application prior to being able to result a service.

Use of these funds must follow all applicable RESEA laws, rules and regulations and must be consistent with the RESEA PY2024 Terms and Conditions and UIPL 08-24. The PY2024 Terms and Conditions and UIPL 08-24 are located at:

<http://floridajobs.org/grants-management/grants-management/lwdb-grant-resources>

VI. NB2. Acceptance of \$335,108 for Veterans, WTP, RESEA Program, and Broadband Grant

Financial Reporting Requirements: All cash draws and expenditures must be recorded in accordance with the SERA Business Rules. Expenditures must be reported within established timelines and by the cost categories and any subcost categories established for the particular grant program.

Add-Up Cost Categories:

Direct Client Services – All costs not included in local administration and/or evaluations

Local Administration – Costs are defined at 20 CFR 683.215, excluding 683.215(c)(6)

Program/Participant's Reporting Requirements: Required Employ Florida data entry procedures for RESEA funds apply to this award.

Closeout Procedures: Awards must be closed out and all obligations liquidated by the close out date indicated under Award Information. Only liquidated expenditures resulting from obligations incurred during the award period are allowable.

Other Notes/Comments:

Questions: Fiscal questions regarding these funds should be addressed to Derrick Kimble at 850-245-7387 or via e-mail at derrick.kimble@commerce.fl.gov. Program policy questions should be addressed to Isabelle Potts at 850-921-3148 or via e-mail at isabelle.potts@commerce.fl.gov. The Subrecipient Enterprise Resource Application (SERA) questions may be addressed to the SERA Helpdesk via e-mail at serahelpdesk@commerce.fl.gov.

Date of Notice: 07/14/2025

Notice of Grant Award/Fund Availability

General Information

Subrecipient Name:	See Attached Spreadsheet	
Universal Entity Identification Number (UEI #)	See Attached Spreadsheet	
Federal Award Name:	Jobs for Veterans' State Grant	
Grantor:	USDOL/Veterans' Employment and Training	
Federal Award Identification Number (FAIN):	25555DV000157	
Federal Award Year:	FY2025	
CFDA/CSFA Title and Number:	Jobs for Veterans' State Grant	17.801
Award for Research & Development (Y/N):	N	
Action being Taken:	Increase Award and Release July 2025	

Award Information

Program Year in SERA:	PY2024
Program Group in SERA:	Veterans Program
Program Name in SERA:	Disabled Veterans
Project in SERA:	Veterans Program - Disabled Veterans
FLAIR Contract #:	See Attached Spreadsheet
NFA ID #:	See Attached Spreadsheet
FLAIR Grant #:	DVP25
Award Period Begin Date:	October 1, 2024
Award Period End Date:	September 30, 2025
Close Out Due by:	November 14, 2025

Award and Fund Availability

	Award	Funds Available / Release (Maximum cash available for draw)
Current Award/Release:	See Attached Spreadsheet	See Attached Spreadsheet
This Action:	See Attached Spreadsheet	See Attached Spreadsheet
Revised Award/Release:	See Attached Spreadsheet	See Attached Spreadsheet

AWARD TERMS & CONDITIONS AND OTHER INSTRUCTIONS

General Conditions: FloridaCommerce has approved a grant award for your local workforce development board. These funds will be available for cash draws under the Subrecipient Enterprise Resource Application (SERA) Program Year and Program Title/Project in SERA described on page one of this notice. Expenditures utilizing these funds must be consistent with the Grantee/Subgrantee Agreement executed between the Board and FloridaCommerce and in compliance with the Board's approved plan and all federal and state rules, regulations, policies and grant conditions applicable to the grant program described on page one. The indirect cost rate or indirect cost method for this subaward, whether federal or non-federal, will be the federally recognized indirect cost rate negotiated between the Board and the federal government or, if no such rate exists, either a rate negotiated between FloridaCommerce and the Board, or if optionally elected by the Board, the de minimis rate or the cost allocation method.

Special Grant Conditions: The purpose of this award is to support the jointly managed staff in the local workforce development boards' various locations (e.g., the proportionate share of rent, supplies, utilities, travel, etc.). This award is subject to the following terms, conditions, and provisions:

- 38 USC Chapter 41 – Job Counseling, Training, and Placement Service for Veterans is located at:
[38 USC Ch. 41: JOB COUNSELING, TRAINING, AND PLACEMENT SERVICE FOR VETERANS \(house.gov\)](https://www.house.gov/legislation/comp/38usc41.htm)
- [20 CFR 1001](https://www.ecfr.gov/current/title-20/chapter-I/subchapter-A/part-1001) – Services for Veterans
- [2 CFR Part 200](https://www.ecfr.gov/current/title-2/chapter-I/subchapter-A/part-200) - Uniform Administrative Requirements, Cost Principles, and Audit Requirements
- [2 CFR Part 2900](https://www.ecfr.gov/current/title-2/chapter-I/subchapter-A/part-2900) - DOL Exceptions to 2 CFR Part 200
- The VETS Special Grant Provisions and Assurances are located at:
<https://www.dol.gov/sites/dolgov/files/VETS/legacy/files/FY-2021-JVSG-Special-Grant-Provisions-revised-3-2021.pdf>
- Active Veterans Program Letters (VPLs) are located at:
<https://www.dol.gov/vets/VPLS/VPLDirectory.html>
- These funds include the support of jointly managed staff in local workforce development boards in various locations. This includes rent, supplies, utilities, travel, etc.

Financial Reporting Requirements: All cash draws and expenditures must be recorded in accordance with the SERA Business Rules. Expenditures must be reported within established timelines and by the cost categories and any subcost categories established for the particular grant program.

Program/Participant Reporting Requirements: Job seekers receiving staff-assisted-services funded under the Jobs for Veterans State Grant (JVSG) must be registered in the EmployFlorida Marketplace (EFM) reporting system.

Closeout Procedures: Awards must be closed out and all obligations liquidated by the close out date indicated under Award Information. Only liquidated expenditures resulting from obligations incurred during the award period are allowable.

Other Notes/Comments: Awards and releases will be issued monthly. The funding indicated on this NFA is intended to provide fair-share costs for DVOP staff.

Questions: Fiscal questions regarding these funds should be addressed to Derrick Kimble at (850) 245-7387 or via email at derrick.kimble@commerce.fl.gov. Program policy questions should be addressed to Mark Brennan at (850) 245-7405 or via email at mark.brennan@commerce.fl.gov. The Subrecipient Enterprise Resource Application (SERA) questions may be addressed to the SERA Helpdesk via e-mail at serahelpdesk@commerce.fl.gov.



VI. NB2. Acceptance of \$335,108 for Veterans, WTP, RESEA Program, and Broadband Grant

**2025 DVOP October 2024- September 2025
Award and Release July 2025**

Local Workforce Development Boards	Unique Entity ID	FLAIR Contract #	NFA ID	AWARD			RELEASE		
				Current Award	This Action	Revised Award	Current Release	This Action	Revised Release
LWDB01 - Workforce Escarosa, Inc. (DBA CareerSource Escarosa)	QLDTN9F9GMF5	RWB01	044851	74,327.74	7,199.00	81,526.74	74,327.74	7,199.00	81,526.74
LWDB02 - Okaloosa-Walton Jobs and Education Partnership Inc. (DBA CareerSource Okaloosa Walton)	CRQKHBMVMD835	RWB02	044852	66,073.67	7,199.00	73,272.67	66,073.67	7,199.00	73,272.67
LWDB04 - Gulf Coast Workforce Development Board, Inc. (DBA CareerSource Gulf Coast)	C5BFCHKTGVF5	RWB04	044853	27,602.45	2,855.00	30,457.45	27,602.45	2,855.00	30,457.45
LWDB05 - Big Bend Jobs and Education Council, Inc. (DBA CareerSource Capital Region)	JXBJD7SZSLU7	RWB05	044854	26,900.00	3,387.00	30,287.00	26,900.00	3,387.00	30,287.00
LWDB08 - First Coast Workforce Development, Inc. (DBA CareerSource Northeast Florida)	N69QHEEPJS84	RWB08	044855	104,788.00		104,788.00	104,788.00		104,788.00
LWDB10 - Citrus Levy Marion Regional Workforce Development Board, Inc. (DBA CareerSource Citrus Levy Marion)	F317N2U1V8B4	RWB10	044856	20,348.00		20,348.00	20,348.00		20,348.00
LWDB12- Central Florida Regional Workforce Development Board, inc. (DBA CareerSource Central Florida)	YHKMM6MT7CA7	RWB12	044857	127,588.00	13,327.00	140,915.00	127,588.00	13,327.00	140,915.00
LWDB16 - Pasco-Hernando Workforce Board, Inc. (DBA CareerSource Pasco Hernando)	YWBYNKTKK5W8	RWB16	044858	55,192.00	6,732.00	61,924.00	55,192.00	6,732.00	61,924.00
LWDB17 - Polk County Workforce Development Board, Inc. (DBA CareerSource Polk)	H5P3WBX8KMK8	RWB17	044859	30,409.00		30,409.00	30,409.00		30,409.00
LWDB18 - Suncoast Workforce Board, Inc. (DBA CareerSource Suncoast)	D2U6C81AN1W8	RWB18	044860	24,952.05		24,952.05	24,952.05		24,952.05
LWDB20 - Workforce Development Board of the Treasure Coast, Inc. (DBA CareerSource Research Coast)	PNKUKLTD7MC6	RWB20	044861	32,012.00	2,692.00	34,704.00	32,012.00	2,692.00	34,704.00
LWDB21 - CareerSource Palm Beach County, Inc.	KEE2CVK8TVV7	RWB21	044862	157,839.00	3,991.00	161,830.00	157,839.00	3,991.00	161,830.00
LWDB22 - CareerSource Broward	HL9AA84QLED4	RWB22	044863	74,512.00	12,910.00	87,422.00	74,512.00	12,910.00	87,422.00
LWDB23 - South Florida Workforce Investment Board (DBA CareerSource South Florida)	MY3JU46PLT3	RWB23	044864	4,615.00		4,615.00	4,615.00		4,615.00
LWDB24 - Southwest Florida Workforce Development Board, Inc. (DBA CareerSource Southwest Florida)	HSFYCWE457X4	RWB24	044865	36,641.31	4,713.00	41,354.31	36,641.31	4,713.00	41,354.31
LWDB26 - North Central Florida Workforce Development Board	HDF7SP48NSA7	RWB26	044866	31,999.00	2,855.00	34,854.00	31,999.00	2,855.00	34,854.00
LWDB27 - Brevard Workforce Development Board, Inc. (dba CareerSource Brevard Flagler Volusia)	SJ5CYQ7UYAW9	RWB27	044867	93,373.00	20,837.00	114,210.00	93,373.00	20,837.00	114,210.00
LWDB28 - Tampa Bay Workforce Alliance, Inc (dba CareerSource Hillsborough Pinellas)	KSRPXNJLBK99	RWB28	044868	93,016.00	15,667.00	108,683.00	93,016.00	15,667.00	108,683.00
STATEWIDE TOTALS				1,082,188.22	104,364.00	1,186,552.22	1,082,188.22	104,364.00	1,186,552.22

Notice of Grant Award/Fund Availability

General Information

Subrecipient Name:	See Attached Spreadsheet	
Universal Entity Identification Number (UEI #)	See Attached Spreadsheet	
Federal Award Name:	Jobs for Veterans' State Grant	
Grantor:	USDOL/Veterans' Employment and Training	
Federal Award Identification Number (FAIN):	25555DV000157	
Federal Award Year:	FY2025	
CFDA/CSFA Title and Number:	Jobs for Veterans' State Grant	17.801
Award for Research & Development (Y/N):	N	
Action being Taken:	Increase Award/ Release Update End Date	

Award Information

Program Year in SERA:	PY2024
Program Group in SERA:	Veterans Program
Program Name in SERA:	Disabled Veterans
Project in SERA:	Veterans Program - Disabled Veterans
FLAIR Contract #:	See Attached Spreadsheet
NFA ID #:	See Attached Spreadsheet
FLAIR Grant #:	DVP25
Award Period Begin Date:	October 1, 2024
Award Period End Date:	October 31, 2025
Close Out Due by:	December 14, 2025

Award and Fund Availability

	Award	Funds Available / Release <small>(Maximum cash available for draw)</small>
Current Award/Release:	See Attached Spreadsheet	See Attached Spreadsheet
This Action:	See Attached Spreadsheet	See Attached Spreadsheet
Revised Award/Release:	See Attached Spreadsheet	See Attached Spreadsheet

AWARD TERMS & CONDITIONS AND OTHER INSTRUCTIONS

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Special Grant Conditions: The purpose of this award is to support the jointly managed staff in the local workforce development boards' various locations (e.g., the proportionate share of rent, supplies, utilities, travel, etc.). This award is subject to the following terms, conditions, and provisions:

- 38 USC Chapter 41 – Job Counseling, Training, and Placement Service for Veterans is located at:
[38 USC Ch. 41: JOB COUNSELING, TRAINING, AND PLACEMENT SERVICE FOR VETERANS \(house.gov\)](https://www.house.gov/legislation/comp/38usc41.htm)
- [20 CFR 1001](https://www.ecfr.gov/current/title-20/chapter-I/subchapter-A/part-1001) – Services for Veterans
- [2 CFR Part 200](https://www.ecfr.gov/current/title-2/chapter-I/subchapter-A/part-200) - Uniform Administrative Requirements, Cost Principles, and Audit Requirements
- [2 CFR Part 2900](https://www.ecfr.gov/current/title-2/chapter-I/subchapter-A/part-2900) - DOL Exceptions to 2 CFR Part 200
- The VETS Special Grant Provisions and Assurances are located at:
<https://www.dol.gov/sites/dolgov/files/VETS/legacy/files/FY-2021-JVSG-Special-Grant-Provisions-revised-3-2021.pdf>
- Active Veterans Program Letters (VPLs) are located at:
<https://www.dol.gov/vets/VPLS/VPLDirectory.html>
- These funds include the support of jointly managed staff in local workforce development boards in various locations. This includes rent, supplies, utilities, travel, etc.

Financial Reporting Requirements: All cash draws and expenditures must be recorded in accordance with the SERA Business Rules. Expenditures must be reported within established timelines and by the cost categories and any subcost categories established for the particular grant program.

Program/Participant Reporting Requirements: Job seekers receiving staff-assisted-services funded under the Jobs for Veterans State Grant (JVSG) must be registered in the EmployFlorida Marketplace (EFM) reporting system.

VI. NB2. Acceptance of \$335,108 for Veterans, WTP, RESEA Program, and Broadband Grant

Closeout Procedures: Awards must be closed out and all obligations liquidated by the close out date indicated under Award Information. Only liquidated expenditures resulting from obligations incurred during the award period are allowable.

Other Notes/Comments: Awards and releases will be issued monthly. The funding indicated on this NFA is intended to provide fair-share costs for DVOP staff.

Questions: Fiscal questions regarding these funds should be addressed to Derrick Kimble at (850) 245-7387 or via email at derrick.kimble@commerce.fl.gov. Program policy questions should be addressed to Mark Brennan at (850) 245-7405 or via email at mark.brennan@commerce.fl.gov. The Subrecipient Enterprise Resource Application (SERA) questions may be addressed to the SERA Helpdesk via e-mail at serahelpdesk@commerce.fl.gov.



VI. NB2. Acceptance of \$335,108 for Veterans, WTP, RESEA Program, and Broadband Grant

**2025 DVOP October 2024- September 2025
Award and Release September 2025 Updated End Date**

Local Workforce Development Boards	Unique Entity ID	FLAIR Contract #	NFA ID	AWARD			RELEASE		
				Current Award	This Action	Revised Award	Current Release	This Action	Revised Release
LWDB01 - Workforce Escarosa, Inc. (DBA CareerSource Escarosa)	QLDTN9F9GMF5	RWB01	044851	88,913.74	7,387.00	96,300.74	88,913.74	7,387.00	96,300.74
LWDB02 - Okaloosa-Walton Jobs and Education Partnership Inc. (DBA CareerSource Okaloosa Walton)	CRQKHBVMD835	RWB02	044852	80,659.67	0.00	80,659.67	80,659.67	0.00	80,659.67
LWDB04 - Gulf Coast Workforce Development Board, Inc. (DBA CareerSource Gulf Coast)	C5BFCHKTGVF5	RWB04	044853	32,491.45	0.00	32,491.45	32,491.45	0.00	32,491.45
LWDB05 - Big Bend Jobs and Education Council, Inc. (DBA CareerSource Capital Region)	JXBJD7SZSLU7	RWB05	044854	33,737.00	3,450.00	37,187.00	33,737.00	3,450.00	37,187.00
LWDB08 - First Coast Workforce Development, Inc. (DBA CareerSource Northeast Florida)	N69QHEEPJS84	RWB08	044855	104,788.00	0.00	104,788.00	104,788.00	0.00	104,788.00
LWDB10 - Citrus Levy Marion Regional Workforce Development Board, Inc. (DBA CareerSource Citrus Levy Marion)	F317N2U1V8B4	RWB10	044856	20,348.00	0.00	20,348.00	20,348.00	0.00	20,348.00
LWDB12- Central Florida Regional Workforce Development Board, inc. (DBA CareerSource Central Florida)	YHKMM6MT7CA7	RWB12	044857	150,607.00	0.00	150,607.00	150,607.00	0.00	150,607.00
LWDB16 - Pasco-Hernando Workforce Board, Inc. (DBA CareerSource Pasco Hernando)	YWBYNKTKK5W8	RWB16	044858	69,311.00	7,387.00	76,698.00	69,311.00	7,387.00	76,698.00
LWDB17 - Polk County Workforce Development Board, Inc. (DBA CareerSource Polk)	H5P3WBX8KMK8	RWB17	044859	30,409.00	2,462.00	32,871.00	30,409.00	2,462.00	32,871.00
LWDB18 - Suncoast Workforce Board, Inc. (DBA CareerSource Suncoast)	D2U6C81AN1W8	RWB18	044860	42,313.05	5,912.00	48,225.05	42,313.05	5,912.00	48,225.05
LWDB20 - Workforce Development Board of the Treasure Coast, Inc. (DBA CareerSource Research Coast)	PNKUKLTD7MC6	RWB20	044861	36,572.00	0.00	36,572.00	36,572.00	0.00	36,572.00
LWDB21 - CareerSource Palm Beach County, Inc.	KEE2CVK8TVV7	RWB21	044862	180,628.00	13,077.00	193,705.00	180,628.00	13,077.00	193,705.00
LWDB22 - CareerSource Broward	HL9AA84QLED4	RWB22	044863	102,334.00	14,912.00	117,246.00	102,334.00	14,912.00	117,246.00
LWDB23 - South Florida Workforce Investment Board (DBA CareerSource South Florida)	MY3JU46PLT3	RWB23	044864	4,615.00	0.00	4,615.00	4,615.00	0.00	4,615.00
LWDB24 - Southwest Florida Workforce Development Board, Inc. (DBA CareerSource Southwest Florida)	HSFYCWE457X4	RWB24	044865	46,883.31	4,883.00	51,766.31	46,883.31	4,883.00	51,766.31
LWDB26 - North Central Florida Workforce Development Board	HDF7SP48NSA7	RWB26	044866	37,771.00	2,917.00	40,688.00	37,771.00	2,917.00	40,688.00
LWDB27 - Brevard Workforce Development Board, Inc. (dba CareerSource Brevard Flagler Volusia)	SJ5CYQ7UYAW9	RWB27	044867	130,983.00	17,498.00	148,481.00	130,983.00	17,498.00	148,481.00
LWDB28 - Tampa Bay Workforce Alliance, Inc (dba CareerSource Hillsborough Pinellas)	KSRPXNJLBK99	RWB28	044868	108,683.00	0.00	108,683.00	108,683.00	0.00	108,683.00
STATEWIDE TOTALS				1,302,047.22	79,885.00	1,381,932.22	1,302,047.22	79,885.00	1,381,932.22



MEMORANDUM

To: One Stop AD/DW Performance Committee
From: Phyllis Marty, Chief Executive Officer
Date: April 8, 2026
Subject: On the Job (OJT) Wage Reimbursement Waiver

Summary

Consideration of a state waiver increasing the OJT wage reimbursement 1) up to 90% of participants' wages, 2) up to 100% of the participant wage if the business is located in an Opportunity Zone and 3) up to 100% of the participant wage if the participant resides in an Opportunity Zone. There are Opportunity Zones located in each of our 6 member counties.

Background

OJT is a type of workplace-based training under the Workforce Innovation and Opportunity Act (WIOA). OJT is a "hire first" program. Employers hire participants who need training to be able to perform the job, and are reimbursed 50% of a participant's wage during the training period. Local boards may adopt policies to reimburse employers up to 75% of their wage, based upon local criteria such as but not limited to small employers, employers in opportunity zones or employers agreeing to work with very barriered populations. Currently we reimburse employers up to 50% of a participant's wage for a period not to exceed 6 months depending on the complexity of the job.

Recently, CareerSource Florida asked the US DOL for a waiver that would increase the OJT employer wage reimbursement up to 100%. The waiver request was granted and CareerSource Florida issued guidance allowing local boards:

- A. To reimburse any employer participating in an OJT program up to 90% of the participant's wage.
- B. To reimburse employers up to 100% if they are located in an Opportunity Zone.
- C. To reimburse employers up to 100% if they employ a resident living in an Opportunity Zone.



Discussion

Currently we reimburse employers up to 50% of the participant/employee's wage. In considering whether to implement the new waiver we have listed some of the pros and cons below for Committee consideration and discussion.

Pro	Con
Reimbursing up to 100% may incentivize more employers to consider OJT	The waiver is for 2 years, when it ends employers may not want to participate in OJT
Currently WIOA pays for short term training which will soon be paid for by PELL. To meet the state's 50% training expenditure requirement, we could shift to marketing more OJT at the increased reimbursement rate.	We would need to implement a system to assure that we reimburse employers in accordance with the waiver stipulations
100% reimbursement may encourage employers to work with individuals with multiple barriers	If employers don't retain the participants after the training period it will impact our performance
	Under the current administration our allocation is uncertain. Now that we have offices accessible to all our counties we need to concentrate on required performance which also requires that we start to increase enrollments.

At this time, we are faced with a number of uncertainties. As staff was preparing this memo, we were informed that the House introduced reauthorization legislation which includes changes to the programs that we do not support. We are not expecting an increase in our allocation and are still working to meet all the performance measures. We have analyzed our performance and need to increase enrollments and career navigator caseloads to improve our performance. Adopting a higher reimbursement rate would work against increased enrollments.

Recommendation

Continue with our current policy until some of the uncertainties are resolved and performance improves.



MEMORANDUM

To: One Stop AD/DW Performance Committee
From: Phyllis Marty, Chief Executive Officer
Date: April 8, 2026
Subject: Funding For Workforce Intermediaries

Summary

For several years, CSNCFL has partnered with the Greater Gainesville Chamber of Commerce (GGCC) and the North Florida Regional Chamber of Commerce (NFRCC) to support business outreach in their respective counties. With the current contract cycle ending and the workforce area now expanded to six counties, we recommend redirecting these funds to support broader, region-wide employer engagement.

Background

The GGCC and NFRCC have served as business intermediaries by sharing information about CSNCFL services, promoting employer-based training programs, linking to our website, and including us in outreach activities. These partnerships have helped increase awareness of CSNCFL among businesses in their counties.

As the local area has expanded to six counties, our outreach needs have changed. We now require a more uniform, area-wide approach to employer engagement that reaches businesses across the entire region.

Discussion

We continue to monitor our projected allocation for the upcoming year and remain focused on increasing enrollments and referrals to training, including apprenticeships. At the same time, we need to expand our employer outreach footprint beyond the two counties served by the current Chamber contracts.

One cost-effective approach is to join the primary Chamber of Commerce in each of the six counties. Memberships would allow CSNCFL staff to attend events, participate in business activities, and directly engage employers throughout the region. This model would broaden our reach at a significantly lower cost than the current intermediary contracts.



Redirecting these funds in next year's budget would support a more consistent, workforce-area-wide outreach strategy and increase the resources available for participant training services.

Recommendation

Approve 1) up to two memberships in each of the main Chambers of Commerce in the six-county local area. 2) Notify the GGCC and NFRCC that CSNCFL will not be releasing a request for proposals for business intermediary services at this time, as we are shifting to a region-wide outreach model. 3) Redirect remaining funds, based on next year's allocation, to expand participant training services.

VI. NB10. Proposed Meeting Calendar



BOARD AND COUNCIL CALENDAR MAY – DECEMBER 2026

	Board	Council
May	6/10/26 5/27/26 10:00	6/17/26 5/27/26 11:00 am
June		
July/August		
September	9/16/26 10:00 am	9/16/26 11:00 am
October		
November		
December	12/2/26 11:00 am	12/9/26 11:00 am

NCFWDB COMMITTEE CALENDAR MAY – DECEMBER 2026

	Finance	Executive	One Stop	Youth	EIC
May	5/13/26 5/20/26 10:00 am	5/13/26 5/20/26 11:00 am			5/29/26 11:00 am
June					
July			7/15/26 10:00 am	7/15/26 11:00 am	
August					
September	9/9/26 10:00 am	9/9/26 11:00 am			9/23/26 11:00 am
October			10/14/26 10:00 am	10/14/26 11:00 am	
November	11/18/26 10:00 am	11/18/26 11:00 am			
December					12/16/26 11:00 am

Revised 5/8/2026 pending approval

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

To the Board of Directors
CareerSource North Central Florida

We have audited the financial statements of the governmental activities and the major fund of the CareerSource North Central Florida (CSNCFL) as of September 30, 2025, and for the period from inception (March 2, 2025) to September 30, 2025. 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. We have communicated such information in our letter to you dated October 29, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters**Qualitative Aspects of Accounting Practices**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by CSNCFL are described in Note 1 to the financial statements. CSNCFL began operations on March 2, 2025 and adopted accounting policies in accordance with generally accepted accounting principles. We noted no transactions entered into by CSNCFL during the initial period 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. We noted no significant estimates affecting the financial statements.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

- Note 1 which discusses the formation of CSNCFL through the consolidation of Workforce Regions 7 and 9 effective July 1, 2024, with governance transitioning from a dual-county structure to a six-county interlocal agreement in March 2025, resulting in a separate reporting entity.

The financial statement disclosures are neutral, consistent, and clear.

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To the Board of Directors
CareerSource North Central Florida

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 clearly trivial, and communicate them to the appropriate level of management. No such misstatements were identified.

Disagreements with Management

For purposes of this letter, a disagreement with management is 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 May XX, 2026.

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 CSNCFL'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 CSNCFL'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 Matters

We applied certain limited procedures to management's discussion and analysis and budgetary comparison information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the schedule of expenditures of federal awards which accompanies the financial statements but is not RSI. With respect to this supplementary information, 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

To the Board of Directors
CareerSource North Central Florida

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.

Restriction on Use

This information is intended solely for the use of the Board of Directors and management of CSNCFL and is not intended to be, and should not be, used by anyone other than these specified parties.

May XX, 2026
Gainesville, Florida

DRAFT

VI. NB11. CSNCFL FY
2025 Financial Statements
and Independent
Auditor's Report

2025

CareerSource North Central Florida

Financial Statements and
Independent Auditor's Report

September 30, 2025

PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

CAREERSOURCE NORTH CENTRAL FLORIDA

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR’S REPORT

SEPTEMBER 30, 2025

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PURVIS GRAY

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
CareerSource North Central Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and the major fund of the CareerSource North Central Florida (CSNCFL) as of September 30, 2025, and for the period from inception (March 2, 2025) to September 30, 2025, and the related notes to the financial statements, which collectively comprise CSNCFL's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of CSNCFL as of September 30, 2025, and the changes in financial position for the initial period 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 CSNCFL 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 these 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 CSNCFL'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.

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To the Board of Directors
CareerSource North Central Florida

INDEPENDENT AUDITOR'S REPORT

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 and *Government 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 and *Government 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 CSNCFL'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 CSNCFL'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 the budgetary comparison information as listed in the table of contents, 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

To the Board of Directors
CareerSource North Central Florida

INDEPENDENT AUDITOR’S REPORT

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 an opinion on the financial statements that collectively comprise CSNCFL’s basic financial statements. The accompanying Schedule of Expenditures of Federal Awards, as required by the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May XX, 2026, on our consideration of CSNCFL’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering CSNCFL’s internal control over financial reporting and compliance.

May XX, 2026
Gainesville, Florida

**CAREERSOURCE NORTH CENTRAL FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2025**

Our discussion and analysis of CareerSource North Central Florida (CSNCFL) provides a narrative overview of CSNCFL's financial activities for the period from inception (March 2, 2025) to September 30, 2025. Please read it in conjunction with CSNCFL's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

Financial Highlights

- The liabilities of CSNCFL exceeded its assets at September 30, 2025, by \$110,483.
- CSNCFL's net position decreased by \$110,483. The key components of CSNCFL's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2025, CSNCFL's governmental fund balance was a deficit \$66,639.

Overview of Financial Statements

This discussion and analysis is intended to serve as an introduction to CSNCFL's basic financial statements. CSNCFL's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of CSNCFL's finances in a manner similar to a private sector business. The government-wide financial statements consist of the statement of net position and the statement of activities.

The statement of net position presents information on all of CSNCFL's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time increases or decreases in net position may serve as a useful indicator of whether the financial position of CSNCFL is improving or deteriorating.

The statement of activities presents information showing how CSNCFL's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. CSNCFL uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. CSNCFL has one fund category: governmental funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be used in evaluating a government's near-term financing requirements.

**CAREERSOURCE NORTH CENTRAL FLORIDA
MANAGEMENT’S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2025**

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government’s near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

CSNCFL maintains one governmental fund for external reporting. Information is presented in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, which is considered a major fund.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The location of the notes to the financial statements can be found in the table of contents.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents a Schedule of Expenditures of Federal Awards. This schedule lists all Federal grants awarded to CSNCFL and the related expenditures for the initial period ended September 30, 2025. In addition, budget to actual comparisons for the general fund are presented as required supplementary information as listed in the table of contents.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government’s financial position. Key components of CSNCFL’s net position are reflected in the following table:

	<u>Statement of Net Position</u> <u>2025</u>
Current and Other Assets	\$ 1,691,039
Capital Assets	<u>160,607</u>
Total Assets	<u>1,851,646</u>
Current Liabilities	1,681,437
Non-Current Liabilities	<u>280,692</u>
Total Liabilities	<u>1,962,129</u>
Net Investment in Capital Assets	(707)
Unrestricted	<u>(109,776)</u>
Net Position (Deficit)	<u>\$ (110,483)</u>

CSNCFL had deficit balances in net position as of September 30, 2025.

Key elements of the change in net position for the initial period ending September 30, 2025, are reflected in the following table:

**CAREERSOURCE NORTH CENTRAL FLORIDA
MANAGEMENT’S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2025**

	<u>Statement of Activities 2025</u>
Revenues	
Program Revenues:	
Charges for Services	\$ 500
Operating Grants and Contributions	3,536,421
General Revenues:	
Other	15,351
Total Revenues	<u>3,552,272</u>
Expenses	
Training, Retraining and Readjustment	<u>3,662,755</u>
Change in Net Position	(110,483)
Net Position, Beginning	-
Net Position (Deficit), Ending	<u>\$ (110,483)</u>

Governmental activities decreased CSNCFL’s net position by \$110,483. The decrease is attributable to the recognition of compensated absences.

General Fund - Budgetary Highlights

Revenues of the General Fund were approximately \$1.8 million less than budgeted amounts. The largest variance between final budget amounts and actual results occurred with grants and contracts revenues. CSNCFL’s primary source of funding is from the Department of Commerce and those revenues vary depending on the amount expended annually.

Capital Assets

CSNCFL’s investment in capital assets (including right-to-use leased assets) for its governmental activities as of September 30, 2025, amounts to \$160,607 (net of accumulated depreciation/amortization). This investment in capital assets includes right-to-use leased assets.

Debt Administration

CSNCFL’s long-term debt is its accrual for compensated absences and lease liability. Please refer to the notes accompanying financial statements entitled Long-Term Liabilities and Leases for more detailed information about long-term debt activity.

Economic Factors

CSNCFL currently is not aware of any conditions that are expected to have a significant effect on CSNCFL’s financial position or results of operations.

Request for Information

This report is designed to provide a general overview of CSNCFL’s finances for all those with an interest in CSNCFL’s finances. Questions concerning any of the information in this report or requests for additional information should be addressed as follows:

CareerSource North Central Florida
Attention: Fiscal Agent
12 SE 1st Street, 4th Floor
Gainesville, FL 32601

DRAFT

VI. NB11. CSNCFL FY
2025 Financial Statements
and Independent
Auditor's Report

FINANCIAL STATEMENTS

CAREERSOURCE NORTH CENTRAL FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2025

	Governmental Activities
Assets	
Cash and Cash Equivalents	\$ 769,902
Grant, Contract and Other Receivables	898,084
Prepays	23,053
Capital Assets, Net of Accumulated Depreciation and Amortization	160,607
Total Assets	<u>1,851,646</u>
Liabilities	
Accounts Payable and Accrued Expenses	208,060
Due to Other Governments	1,409,668
Unearned Revenue	63,709
Non-Current Liabilities:	
Compensated Absences, Current Portion	59,689
Lease Liability, Current Portion	24,161
Compensated Absences, Non-Current Portion	59,689
Lease Liability, Non-Current Portion	137,153
Total Liabilities	<u>1,962,129</u>
Net Position	
Net Investment in Capital Assets	(707)
Unrestricted	(109,776)
Total Net Position	<u>\$ (110,483)</u>

See accompanying notes.

**CAREERSOURCE NORTH CENTRAL FLORIDA
STATEMENT OF ACTIVITIES
FOR THE INITIAL PERIOD ENDED SEPTEMBER 30, 2025**

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental Activities				
Training, Retraining and Readjustment	\$ 3,662,755	\$ 500	\$ 3,536,421	\$ (125,834)
Total Governmental Activities	\$ 3,662,755	\$ 500	\$ 3,536,421	\$ (125,834)
		General Revenues:		
				15,351
				(110,483)
				-
				\$ (110,483)

See accompanying notes.

**CAREERSOURCE NORTH CENTRAL FLORIDA
BALANCE SHEET - GOVERNMENTAL FUND
SEPTEMBER 30, 2025**

	Governmental Fund
Assets	
Cash and Cash Equivalents	\$ 769,902
Grant, Contract, and Other Receivables	898,084
Prepays	<u>23,053</u>
Total Assets	<u><u>1,691,039</u></u>
Liabilities	
Accounts Payable and Accrued Expenses	208,060
Due to Other Governments	1,409,668
Unearned Revenue	<u>63,709</u>
Total Liabilities	<u><u>1,681,437</u></u>
Deferred Inflows of Resources	
Intergovernmental - Unavailable	<u>76,241</u>
Total Deferred Inflows of Resources	<u><u>76,241</u></u>
Fund Balance	
Non-Spendable	23,053
Unassigned	<u>(89,692)</u>
Total Fund Balance	<u><u>(66,639)</u></u>
Total Liabilities and Fund Balance	<u><u>\$ 1,691,039</u></u>

See accompanying notes.

**CAREERSOURCE NORTH CENTRAL FLORIDA
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUND
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2025**

Fund Balances - Total Governmental Fund	\$	(66,639)
<p>Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:</p>		
<p>Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.</p>		
Total Governmental Capital Assets	\$ 167,590	
Less: Accumulated Depreciation and Amortization	<u>(6,983)</u>	160,607
<p>Long-term liabilities, including bonds payable and notes payable, are not due and payable in the current period and, therefore, are not reported in the funds. These liabilities, deferred outflows, and other debt-related deferred charges consist of the following:</p>		
Lease Liability	(161,314)	
Compensated Absences	<u>(119,378)</u>	(280,692)
<p>Certain receivables are not available in the current period and, therefore, are not recognized as revenue in governmental funds.</p>		
		<u>76,241</u>
Net Position of Governmental Activities	\$	<u><u>(110,483)</u></u>

See accompanying notes.

CAREERSOURCE NORTH CENTRAL FLORIDA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
FOR THE INITIAL PERIOD ENDED SEPTEMBER 30, 2025

	Governmental Fund
Revenues	
Grants and Contracts	\$ 3,460,180
Other	15,851
Total Revenues	3,476,031
Expenditures	
Contractual Services	2,377,572
Participant Training and Support	339,951
Travel	27,338
Training and Education	115,108
Utilities and Communication	42,044
Rentals and Leases	259,096
Insurance	97,993
Repairs and Maintenance	16,272
Other Current Charges	136,110
Office and Operating Supplies	117,157
Books-Publications-Subscriptions	6,978
Capital Lease Expenditure	167,590
Debt Service:	
Principal	6,276
Interest	775
Total Expenditures	3,710,260
(Deficiency) of Revenues (Under) Expenditures	(234,229)
Other Financing Sources (Uses)	
Other Financing Source Leases	167,590
Net Change in Fund Balance	(66,639)
Fund Balance, Beginning of Year	-
Fund Balance (Deficit), End of Year	\$ (66,639)

See accompanying notes.

**CAREERSOURCE NORTH CENTRAL FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUND
TO THE STATEMENT OF ACTIVITIES
FOR THE INITIAL PERIOD ENDED SEPTEMBER 30, 2025**

**Amounts Reported for Governmental Activities in the Statement
of Activities Are Different Because:**

Net Change in Fund Balance - Governmental Fund \$ (66,639)

Governmental funds report 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 or amortization expense:

Amortization Expense (6,983)

Compensated absences reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (119,378)

The issuance of long-term debt provides current financial resources to government funds, while repayment of the principal of long-term debt consumes current financial resources of the governmental funds:

Long-Term Lease Liability - Repayment of Principal 6,276

Certain accrued revenues reported in the statement of activities are not considered available current financial resources and, therefore, are not reported as revenue in the governmental funds. 76,241

Change in Net Position of Governmental Activities \$ (110,483)

**CAREERSOURCE NORTH CENTRAL FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

Note 1 - Summary of Significant Accounting Policies

The following is a summary of the more significant accounting policies of CareerSource North Central Florida (CSNCFL), which affect significant elements of the accompanying basic financial statements:

Reporting Entity

Creation of the Entity

The Florida Workforce System Transformation Plan streamlines and modernizes the state's workforce system, enhancing alignment and accountability, serving job seekers and businesses more effectively, and improving outcomes for Floridians. Empowered by the state's *Reimagining Education and Career Help* (REACH) Act, the plan is focused around three pillars: Alignment and Consolidation, System-Wide Improvements, and Regional Planning. A reduction in the number of local workforce development boards was required by the REACH Act to minimize duplication, improve consistency and maximize resources to enhance outcomes for businesses and individuals, emphasizing a customer-focused approach. In May 2023, the Governor affirmed the recommendation provided by the CareerSource Florida Board of Directors to realign and consolidate 10 local workforce development areas as outlined in the Florida Workforce System Transformation Plan. These changes affected 27 counties and reduced the number of Local Workforce Development Boards in the State of Florida from 24 to 21. Actions included the consolidation of Workforce Region 9 also known as CSNCFL and Workforce Region 7 also known as CareerSource Florida Crown into a new region, which is Workforce Region 26. The new Workforce Region 26 assumed the name of CareerSource North Central Florida as of July 1, 2024. From July 1, 2024, through March 1, 2025, CSNCFL was governed by the Dual County Council which included Alachua and Bradford counties. During this period CSNCFL was considered a component unit of Alachua County, Florida. Effective March 2, 2025, a new six party interlocal agreement was executed between Alachua, Bradford, Columbia, Dixie, Gilchrist, and Union counties creating a separate governance structure and reporting entity. The new governance structure consisted of one county commissioner from each of the six participating counties.

CSNCFL, the administrative entity for Workforce Development Area 26 (LWDA 26), was created pursuant to an interlocal agreement under §163.01(7), Fla. Stat., between the six counties comprising LWDA 26, as designated by the Governor and described at §106 of the *Workforce Innovation and Opportunity Act* (WIOA). LWDA 26 comprises six counties: Alachua, Bradford, Columbia, Dixie, Gilchrist, and Union. Under the Florida Interlocal Cooperation Act, Fla. Stat. §163.01, local governments may enter into agreements to create a separate legal or administrative entity to carry out shared functions. This is a common structure for regional coordination, including workforce development. CSNCFL is a special-purpose government.

The purpose of CSNCFL is to fulfill those duties and responsibilities provided for by the WIOA, *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 Alachua, Bradford, Columbia, Dixie, Gilchrist and Union Counties, Florida.

The governing board of CSNCFL is the Council of Elected Officials (Council). The Council consists of six members comprised of one County Commissioner appointed by the respective Boards of County Commissioners of each of the six participating counties.

CAREERSOURCE NORTH CENTRAL FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

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

Government-Wide and Fund Financial Statements

The government-wide financial statements (the statement of net position and the statement of activities) report information on all the non-fiduciary activities of CSNCFL. Governmental activities are reported separately from business-type activities, which rely on fees charged to external parties as their primary revenues. CSNCFL has no business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Indirect costs are included in the program expense reported for individual functions and activities. *Program revenues* include: (1) charges for services that are directly related to a given function or segment, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for the general fund, which is CSNCFL's only fund. This fund is CSNCFL's operating fund and is used to account for all revenues and expenditures applicable to general operations. The fund is charged with all costs of operations.

Measurement Focus and Basis of Accounting

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 expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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 available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, CSNCFL considers revenues to be available if they are collected within sixty 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 and claims and judgments, are recorded only when payment is due.

CSNCFL considers most revenues, such as reimbursement-based grant revenues and charges for service, to be susceptible to accrual and so they have been recognized as revenues in the current fiscal period. Other revenue items are considered to be measurable and available only when cash is received. When both restricted and unrestricted resources are available for use, it is CSNCFL's policy to use restricted resources first, then unrestricted resources as they are needed.

Major Governmental Fund

The sole governmental fund used by CSNCFL is the general fund, which is used to account for all financial activity of CSNCFL.

CAREERSOURCE NORTH CENTRAL FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

CSNCFL's financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB). Accordingly, the financial statements are organized on the basis of funds. A fund is an accounting entity having a self-balancing set of accounts for recording assets, liabilities, fund equity, revenues, expenditures, and other financing sources and uses.

Cash and Cash Equivalents

Cash and cash equivalents include amounts in demand deposits as well as investments that are readily convertible to known amounts of cash. Investments with original maturities of three months or less are considered to be cash equivalents.

Grants and Other Receivables

Grants and other receivables consist of amounts due from grantor agencies for reimbursement of expenditures under various programs. Management has concluded that realization of losses on balance outstanding at year-end will be immaterial.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded when consumed rather than when purchased.

Unearned Revenues

Unearned revenues are comprised of amounts received from grantor agencies by CSNCFL prior to meeting revenue recognition criteria. In subsequent periods, when the revenue recognition criteria have been met, the liability for unearned revenues is reduced and revenue is recognized.

Capital Assets

Capital assets acquired by CSNCFL are considered to be owned by CSNCFL. However, funding sources may maintain an equitable interest in the capital assets purchased with grant monies as well as the right to determine the use of any proceeds from the sale of these assets. The Federal Government has a reversionary interest in those assets purchased with its funds which have a cost of \$5,000 or more and an estimated useful life of at least one year.

Capital assets with a value of \$5,000 or greater and an estimated useful life of at least one year are recorded at cost when purchased or at estimated fair value when contributed. Depreciation is computed using the straight-line method over the estimated useful life of the assets, ranging from three to ten years.

Leases

CSNCFL leases building facilities and determines if an arrangement is a lease at inception. CSNCFL recognizes intangible right-to-use (RTU) assets and corresponding lease liabilities for all leases with an initial maximum non-cancellable term greater than 12 months and an individual value of \$5,000 or more. RTU assets represent the CSNCFL's right to use an underlying asset for the lease term and lease liabilities represent CSNCFL's obligation to make lease payments arising from the lease. RTU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term.

CAREERSOURCE NORTH CENTRAL FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

Discount Rate

Unless explicitly stated in the lease agreement, known by CSNCFL, or CSNCFL is able to determine the rate implicit within the lease, the discount rate used to calculate lease RTU assets and liabilities will be CSNCFL's incremental borrowing rate (IBR), which will be the rate utilized for the subsequent fiscal year.

The CSNCFL's lease agreements do not contain any material residual value guarantees or material restrictive covenants.

Use of Estimates

The process of preparing financial statements in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

Compensated Absences

CSNCFL accumulates unpaid vacation and sick leave earned by employees. The liability for these compensated absences is accrued in the government-wide and proprietary fund financial statements. A liability for compensated absences is recognized for leave that has not been used if: (1) the leave is attributable to services already rendered, (2) the leave accumulates, and (3) it is more likely than not that the leave will be used for time off or otherwise paid or settled. A liability also is recognized for leave that has been used but not yet paid. The compensated absences liability is measured using employees' payrates in effect at the end of the fiscal year. The liability includes salary-related payments, where applicable. A liability for those amounts is recorded in the governmental funds only if the liability has matured because of employee resignations, terminations or retirements.

Net Position Flow Assumption

Sometimes CSNCFL will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is CSNCFL's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Fund Balance

In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which CSNCFL is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Those classifications are as follows:

- **Non-Spendable**—This component of fund balance consists of amounts that cannot be spent because: (a) they are not expected to be converted to cash; or (b) they are legally or contractually required to remain intact. Examples of this classification are prepaid items, inventories, and principal (corpus) of an endowment fund.
- **Restricted**—This component of fund balance consists of amounts that are constrained either: (a) externally by third parties (creditors, grantors, contributors, or laws or regulations of other governments); or (b) by law through constitutional provisions or enabling legislation.

**CAREERSOURCE NORTH CENTRAL FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

- **Committed**—This component of fund balance consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the organization’s governing authority (the Council). These committed amounts cannot be used for any other purpose unless the Council removes or changes the specified use by taking the same type of action employed to constrain those amounts.
- **Assigned**—This component of fund balance consists of amounts that are constrained by a less than-formal action of the organization’s governing authority, or by an individual or body to whom the governing authority has delegated this responsibility.
- **Unassigned**—All amounts not included in other spendable classifications.

It is the CSNCFL’s policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Revenues and Expenditures/Expenses

Generally, revenue is received from the State of Florida Department of Commerce and is earned on a cost reimbursement basis.

Budgets

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

Note 2 - Deposits

All CSNCFL’s bank deposits are secured as provided by Chapter 280, Florida Statutes. This law requires local governments to deposit funds only in financial institutions designated as qualified public depositories by the Chief Financial Officer of the State of Florida, and creates the Public Deposits Trust Fund, a multiple financial institution pool with the ability to assess its member financial institutions for collateral shortfalls if a default or insolvency has occurred. As of September 30, 2025, all CSNCFL bank deposits were in qualified public depositories and collateralized by the Bureau of Collateral Securities, Division of the Treasury, State Department of Insurance.

Note 3 - Capital Assets

Capital asset activity initial period ended September 30, 2025, was as follows:

	Balance 3/2/2025	Increases	Decreases	Balance 9/30/2025
Right-to-Use Leased Assets	\$ -	\$ 167,590	\$ -	\$ 167,590
Total Capital Assets	-	167,590	-	167,590
Less Accumulated Amortization	-	(6,983)	-	(6,983)
Capital Assets, Net	<u>\$ -</u>	<u>\$ 160,607</u>	<u>\$ -</u>	<u>\$ 160,607</u>

**CAREERSOURCE NORTH CENTRAL FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

There was no depreciation expense during the initial period ended September 30, 2025. The amortization expense for right-to-use leased assets was \$6,983 for the initial period ended September 30, 2025.

Note 4 - Leases

Commencing July 1, 2025, CSNCFL entered into a building lease with an initial lease liability of \$167,590. Terms of the lease are 72 months from date of inception, terminating June 30, 2031, at a stated rate of 2.829%. The lease includes no variable components, residual value guarantees, or bargain purchase options.

The principal and interest requirements to maturity for the lease liability as of September 30, 2025, are as follows:

<u>Year Ending September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 24,161	\$ 4,254	\$ 28,415
2027	25,388	3,879	29,267
2028	26,983	3,162	30,145
2029	28,651	2,398	31,049
2030	30,393	1,588	31,981
Thereafter	25,738	783	26,521
Total Future Minimum Lease Payments	\$ 161,314	\$ 16,064	\$ 177,378

Note 5 - Related Parties

Alachua County, Florida

Pursuant to Chapter 163, Florida Statutes, Alachua County, Florida, (County) a local government agency, a charter county and political subdivision of the State of Florida, provides personnel and acts as the employer of record for CSNCFL and the Council. During the initial period ended September 30, 2025, CSNCFL paid the County \$101,744 for administrative fees and operating costs, and reimbursed the County \$1,716,315 for pass-through personnel costs, including fringe benefits . As of September 30, 2025, CSNCFL owed the County \$644,131 due to labor costs, including fringe benefits and administrative fees that had been incurred but not yet paid. Additionally, CSNCFL also owed the County \$750,000 for an advance that the County provided for cash flow purposes.

Note 6 - Long-Term Liabilities

Changes in Long-term Liabilities. Long-term liability activity for the initial period ended September 30, 2025, was as follows:

	<u>Balance 3/2/2025</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 9/30/2025</u>	<u>Due in One Year</u>
Governmental Activities					
Lease Liability	\$ -	\$ 161,314	\$ -	\$ 161,314	\$ 24,161
Compensated Absences	-	119,378	-	119,378	59,689
Total Long-Term Liabilities	\$ -	\$ 280,692	\$ -	\$ 280,692	\$ 83,850

**CAREERSOURCE NORTH CENTRAL FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

Note 7 - Risk Management

CSNCFL is exposed to various risks of loss related to torts; theft, damage to and destruction of assets; errors and omissions; and natural disasters for which CSNCFL carries commercial insurance. Insurance against losses is provided for the following types of risk:

- Personal Property
- Public Officials’ Liability
- General Liability
- Workers’ Compensations
- Employer Practices and Crime
- Cyber Liability Insurance

Note 8 - Contingencies

Grant Programs

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government and the State of Florida. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although CSNCFL expects such amounts, if any, to be immaterial.

Note 9 - Significant Funding Source

CSNCFL receives a substantial amount of its funding from the United States Department of Labor passed through the State of Florida Department of Commerce, and from the United States Department of Health and Human Services passed through the State of Florida Department of Commerce. A significant reduction in the level of this funding, if this were to occur, could have an adverse effect on CSNCFL’s programs and activities.

CAREERSOURCE NORTH CENTRAL FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE INITIAL PERIOD ENDED SEPTEMBER 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Grants and Contracts	\$ 5,112,453	\$ 5,308,160	\$ 3,460,180	\$ (1,847,980)
Other	9,064	9,064	15,851	6,787
Total Revenues	<u>5,121,517</u>	<u>5,317,224</u>	<u>3,476,031</u>	<u>(1,841,193)</u>
Expenditures				
Contractual Services	3,532,662	3,624,112	2,377,572	1,246,540
Participant Training and Support	574,268	574,268	339,951	234,317
Travel	48,684	60,205	27,338	32,867
Training and Education	137,272	137,272	115,108	22,164
Utilities and Communication	109,201	109,201	42,044	67,157
Rentals and Leases	231,852	231,852	259,096	(27,244)
Insurance	-	-	97,993	(97,993)
Repairs and Maintenance	-	-	16,272	(16,272)
Other Current Charges	47,298	47,298	136,110	(88,812)
Office and Operating Supplies	423,706	516,442	117,157	399,285
Books-Publications-Subscriptions	16,574	16,574	6,978	9,596
Capital Lease Expenditure	-	-	167,590	(167,590)
Debt Service:				
Principal	-	-	6,276	(6,276)
Interest	-	-	775	(775)
Total Expenditures	<u>5,121,517</u>	<u>5,317,224</u>	<u>3,710,260</u>	<u>1,606,964</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>(234,229)</u>	<u>(234,229)</u>
Other Financing Sources (Uses)				
Other Financing Source Leases	-	-	167,590	167,590
Net Change in Fund Balances	-	-	(66,639)	(66,639)
Fund Balances, Beginning of Year	-	-	-	-
Fund Balances (Deficiency), End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (66,639)</u>	<u>\$ (66,639)</u>

CAREERSOURCE NORTH CENTRAL FLORIDA
NOTES TO SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – GENERAL FUND
FOR THE INTIAL PERIOD ENDED SEPTEMBER 30, 2025

Note 1 - Summary of Significant Accounting Policies

The schedules of revenues, expenditures and changes in fund balances – budget to actual is presented using CareerSource North Central Florida's budget format for all major governmental funds.

Note 2 - Budgetary Basis of Accounting

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Annual budgets are adopted for the entire operations at the combined governmental level and may be amended by the Board of Directors. The budget presented for the initial period ended September 30, 2025, was amended during the year.

Budgets are presented on the modified accrual basis of accounting. The legal level of budgetary control is the fund level.

**CAREERSOURCE NORTH CENTRAL FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE INITIAL PERIOD ENDED SEPTEMBER 30, 2025**

Federal Grantor/Cluster/Pass-Through Grantor/ Federal Program Title/Subgrant Title	Federal Assistance Listing Number	Pass-Through Entity Award Number	Expenditures	Transfer to Subrecipients
Department of Agriculture				
SNAP Cluster				
<i>Passed Through Florida Department of Commerce:</i>				
State Administrative Matching Grants for the				
Supplemental Nutrition Assistance Program				
	10.561	FSH25-44734	\$ 634	\$ -
		10.561 Total	634	-
		SNAP Cluster Total	634	-
Department of Labor				
Employment Service Cluster				
<i>Passed Through Florida Department of Commerce:</i>				
Employment Service/Wagner-Peyser Funded Activities:				
Wagner-Peyser Hope Florida				
	17.207	WPB24 - 043969	1,411	1,329
Wagner-Peyser Hope Florida Navigator				
	17.207	WPB25 - 044157	52,138	34,651
Wagner-Peyser Apprenticeship Navigator				
	17.207	WPB25 - 044180	15,782	9,674
Wagner-Peyser Fund				
	17.207	WPA25 - 044031	159,564	55,211
Wagner-Peyser Fund				
	17.207	WPA25 - 045638	19,783	11,755
		17.207 Total	248,678	112,620
Jobs for Veterans State Grants:				
Veterans Program - Disabled Veterans				
	17.801	DVP25 - 044866	14,825	3,241
Veterans Program - Local Veterans				
	17.801	LVR25 - 044839	127	-
Veterans Program - Consolidated DVOP-LVER				
	17.801	LVR25 - 044849	2,946	256
		17.801 Total	17,898	3,497
		Employment Service Cluster Total	266,576	116,117
<i>Passed Through Florida Department of Commerce:</i>				
Unemployment Insurance:				
Reemployment Services and Eligibility Assessments				
	17.225	UCR25 - 045792	28,562	16,729
Reemployment Services and Eligibility Assessments				
	17.225	UCR24 - 044479	144,170	87,255
		17.225 Total	172,732	103,984
<i>Passed Through Florida Department of Commerce:</i>				
Trade Adjustment Assistance:				
Trade Adjustment Assistance - Training				
	17.245	TAT23 - 044914	1,331	-
		17.245 Total	1,331	-
Workforce Innovation and Opportunity Act Cluster				
<i>Passed Through Florida Department of Commerce:</i>				
WIOA Adult Program:				
WIA Adult Program				
	17.258	WIA25 - 045476	378,967	194,101
WIA Adult Program				
	17.258	WIA25 - 044083	110,461	82,350
WIA Rural Initiatives				
	17.258	WIS24 - 044050	48,495	25,118
WIA Rural Initiatives				
	17.258	WIS26 - 045572	59,240	26,727
Sector Based Initiatives				
	17.258	WIS24 - 044061	15,310	-
Hope Florida				
	17.258	WIS24 - 043973	20,702	12,178
Board Consolidation & Realignment				
	17.258	WIS24 - 044594	30,407	-
WIOA Strategic Focus				
	17.258	WIS26 - 045617	7,461	4,418
		17.258 Total	671,043	344,892
<i>Passed Through Florida Department of Commerce:</i>				
WIOA Youth Activities:				
WIA Youth Activities				
	17.259	WIY25 - 043878	656,457	404,574
WIA Youth Activities				
	17.259	WIY25 - 045252	310,128	74,043
WIOA Rural Initiatives				
	17.259	WIS24 - 044050	47,025	24,356
WIOA Rural Initiatives				
	17.259	WIS26 - 045572	54,162	24,436
Sector Based Initiatives				
	17.259	WIS24 - 044061	14,846	-
Hope Florida				
	17.259	WIS24 - 043973	20,075	11,809
Board Consolidation & Realignment				
	17.259	WIS24 - 044594	29,486	-
WIOA Strategic Focus				
	17.259	WIS26 - 045617	6,822	4,039
		17.259 Total	1,139,001	543,257

**CAREERSOURCE NORTH CENTRAL FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE INITIAL PERIOD ENDED SEPTEMBER 30, 2025**

Federal Grantor/Cluster/Pass-Through Grantor/ Federal Program Title/Subgrant Title	Federal Assistance Listing Number	Pass-Through Entity Award Number	Expenditures	Transfer to Subrecipients
<u>Department of Labor (Continued)</u>				
Workforce Innovation and Opportunity Act Cluster (Continued)				
<i>Passed Through Florida Department of Commerce:</i>				
WIOA Dislocated Worker Formula Grants:				
WIOA Dislocated Worker	17.278	WID24 - 043976	\$ 7,399	\$ -
WIOA Dislocated Worker	17.278	WID25 - 043956	507,442	273,268
WIOA Dislocated Worker	17.278	WID25 - 045526	67,452	38,686
WIOA Rapid Response	17.278	WIR25 - 043934	57	-
WIOA Rapid Response	17.278	WIR25 - 045548	15,329	9,698
WIOA Rural Initiatives	17.278	WIS24 - 044050	51,434	26,640
WIOA Rural Initiatives	17.278	WIS26 - 045572	55,855	25,200
Sector Based Initiatives	17.278	WIS24 - 044061	16,237	-
Hope Florida	17.278	WIS24 - 043973	21,957	12,916
Board Consolidation and Realignment	17.278	WIS24 - 044594	32,250	-
WIOA Strategic Focus	17.278	WIS26 - 045617	7,035	4,165
		17.278 Total	782,447	390,573
		Workforce Innovation and Opportunity Act Cluster Total	2,592,491	1,278,722
<i>Passed Through CareerSource Citrus Levy Marion:</i>				
H-1B Job Training Grants:				
Broadband Infrastructure Employment and Training	17.268	23A60HG000031	14,461	5,283
		17.268 Total	14,461	5,283
<u>Department of Health and Human Services</u>				
477 Cluster:				
<i>Passed Through Florida Department of Commerce:</i>				
Temporary Assistance for Needy Families:				
Welfare Transition Program	93.558	WTS25 - 44780	402,079	224,192
Welfare Transition Program	93.558	WTS25 - 45499	86,118	36,436
		93.558 Total	488,197	260,628
		477 Cluster Total	488,197	260,628
Total Federal Awards			\$ 3,536,422	\$ 1,764,734

**CAREERSOURCE NORTH CENTRAL FLORIDA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE INITIAL PERIOD ENDED SEPTEMBER 30, 2025**

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the Federal awards activity of CareerSource North Central Florida (CSNCFL) under programs of the federal government for the initial period ended September 30, 2025, in accordance with the 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).

Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement.

Note 3 - Reconciliation of Financial Records to the Subrecipient Enterprise Resource Application (SERA)

The initial period to September 30, 2025, expenditure totals reported in CSNCFL's financial statements are reconciled to SERA report totals.

Note 4 - De Minimis Indirect Cost Rate Election

CSNCFL did not elect to use the 15 percent de minimis indirect cost rate as allowed under Uniform Guidance.

PURVIS GRAY

**INDEPENDENT AUDITOR'S 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**

To the Board of Directors
CareerSource North Central 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 *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of CareerSource North Central Florida (CSNCFL) as of September 30, 2025, and for the period from inception (March 2, 2025) to September 30, 2025, and the related notes to the financial statements, which collectively comprise CSNCFL's basic financial statements, and have issued our report thereon dated May XX, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered CSNCFL's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of CSNCFL's internal control. Accordingly, we do not express an opinion on the effectiveness of CSNCFL'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 a 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether CSNCFL's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, non-compliance with which could have a direct and material effect on

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To the Board of Directors
CareerSource North Central Florida

**INDEPENDENT AUDITOR’S 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**

the financial statements. 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 non-compliance 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 result of that testing, and not to provide an opinion on the effectiveness of CSNCFL’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering CSNCFL’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

May XX, 2026
Gainesville, Florida

PURVIS GRAY**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE**

To the Board of Directors
CareerSource North Central Florida

Report on Compliance for Each Major Federal Program***Opinion on Each Major Federal Program***

We have audited CareerSource North Central Florida's (CSNCFL) 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 CSNCFL's major federal programs for the period from inception (March 2, 2025) to September 30, 2025. CSNCFL'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, CSNCFL 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 initial period ended September 30, 2025.

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 (*Government Auditing Standards*); the special audit guidance provided by the State of Florida Department of Commerce 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). 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 CSNCFL 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 the CSNCFL'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 CSNCFL's federal programs.

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To the Board of Directors
CareerSource North Central Florida

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE**

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether material non-compliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the CSNCFL'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 special audit guidance provided by the State of Florida Department of Commerce, and the Uniform Guidance will always detect material non-compliance when it exists. The risk of not detecting material non-compliance 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. Non-compliance 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 the CSNCFL'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*, the special audit guidance provided by the State of Florida Department of Commerce and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material non-compliance, 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 CSNCFL'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 the CSNCFL'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, but not for the purpose of expressing an opinion on the effectiveness of the CSNCFL'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, non-compliance 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 combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility

To the Board of Directors
CareerSource North Central Florida

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE**

that material non-compliance 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.

May XX, 2026
Gainesville, Florida

**CAREERSOURCE NORTH CENTRAL FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SEPTEMBER 30, 2025**

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 deficiency(ies) identified?	None reported
Non-compliance material to financial statements noted?	No

Federal Awards

Internal Control Over Major Programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	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 CFR 200.516(A)?	No
Identification of Major Programs:	

**Assistance
Listing No.**

Federal Program

Workforce Innovation and Opportunity Act Cluster:	
WIOA Adult Program	17.258
WIOA Youth Activities	17.259
WIOA Dislocated Worker Formula Grants	17.278
Dollar Threshold Used to Distinguish Between Type A and Type B Programs – Federal Programs	\$1,000,000
Auditee qualified as low-risk auditee pursuant to the Uniform Guidance?	No

**CAREERSOURCE NORTH CENTRAL FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SEPTEMBER 30, 2025**

II. FINANCIAL STATEMENT FINDINGS

None.

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None.

IV. SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS

There were no prior audit findings reported.

DRAFT

VI. NB11. CSNCFL FY
2025 Financial Statements
and Independent
Auditor's Report

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