



**Finance Committee Meeting**  
**Monday, May 1, 2023 – 3:30pm**  
**CSB Boardroom or Virtually**

Join on your computer or mobile app [Click here to join the meeting](#)

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Attendees: Shawn Beal, Colleen Browne (Chair), Wayne Olson, and Amar Patel

## Agenda

*To facilitate and be the catalyst for workforce development services  
that are responsive to the employment needs of Brevard County*

	Page Number
<b>Call to Order</b>	<i>Colleen Browne</i>
<b>Roll Call</b>	
<b>Public Comment:</b>	
<b>Action Items:</b>	
A. Approval of Finance Committee minutes for 2/6/2023	<i>Colleen Browne</i> 1-3
B. Approval of the Proposed PY 22-23 Budget	<i>Lynn Hudson</i> 4-6
C. WIOA DW to Adult Transfer Request	<i>Lynn Hudson</i> 7-9
<b>Discussion/Information Items:</b>	
A. Monitoring Report for PY 22/23	<i>Marci Murphy</i> 10-11
B. Finance Policy/Procedure Changes	<i>Lynn Hudson</i> 12
C. President’s Report	
D. Financial Reports	<i>Lynn Hudson</i> 13-17
E. Vendor Payment Report	18
<b>Adjourn</b>	

*Meeting information is always available @ [careersourcebrevard.com](http://careersourcebrevard.com)*

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting is asked to advise CareerSource Brevard at least 48 hours prior to the meeting by contacting Holly Paschal at (321) 394-0507. Persons who are hearing or speech impaired can contact Holly Paschal through the Florida Relay Service by dialing 7-1-1

**Upcoming Meetings:**

**May 2023**

1st Finance Committee-3:30pm  
1st Executive Committee-4:00pm  
18<sup>th</sup> Board of Directors-8:30am-12pm

**June 2023**

No meetings

**CareerSource Brevard (CSB)**  
Finance Committee Meeting  
February 6, 2023

**MINUTES**

The meeting was held in person and virtually.

**Members in Attendance:** Shawn Beal, Colleen Browne (Chair), Wayne Olson (virtually), and Amar Patel (phone).

**Members Absent:**

**Staff in Attendance:** Marci Murphy, Lynn Hudson, Holly Paschal, and Jeff Witt.

**Guests:** None

Colleen Browne called the meeting to order at 3:30pm.

**Roll Call:** Holly Paschal

**Public Comments:** There was no public comment.

**Action Items:**

Approval of Finance Committee Minutes

Motion to approve the Finance Committee minutes for August 1, 2022, made by Shawn Beal and seconded by Wayne Olson. Motion passed unanimously.

Audit

Lynn Hudson brought a copy of the James Moore audit for review for approval. Lynn explained the audit and informed the committee that there were no findings relative to the major awards tested. There was one process finding regarding the addition of a second signature approval for Journal vouchers. Motion to approve the Program Year 2021/2022 Audit Summary made by Shawn Beal and seconded by Wayne Olson. Motion passed unanimously.

**Discussion/Information Items:**

Auditing/Monitoring Activity Report

Marci Murphy gave an overview of the DEO Monitoring Report and explained the findings and the corrective action approval by DEO.

President's Report

Marci Murphy shared her president's report and informed the Committee that she will focus on Labor Market in Brevard County and shared data from two entities. The first entity is the data from the Labor Market Estimating Conference. Ms. Murphy explained that one of their tasks is to look at critical undersupply over 10 years for non-degreed and Associates degree occupations in Florida and Brevard. Ms. Murphy states that CSB plays a prominent role in this area and focuses on two-year degrees as well as short term certifications and informed the committee

that the largest undersupply in Brevard is Nursing Assistants followed by Licensed Practical Nurses, Real Estate Sales Agents, and then Heavy Equipment and Tractor-Trailer Truck Drivers. She states that the State of Florida mimics Brevard County in this area, except Truck Drivers and Real Estate Agents are reversed in the order, but they are both very close in being undersupplied. Ms. Murphy shares a positive that CSB currently spends the majority of scholarship dollars in the Healthcare Industry and CDL licenses.

The next entity Ms. Murphy shared is the 2022 Talent Attraction Scorecard by Lightcast which ranks counties based on education, overall job change, migration, skilled job change, competitive effect (jobs created above or below what is expected), and skilled job openings. Ms. Murphy further explained how Lightcast divides by county size and informed the committee that out of the top ten state rankings, Florida is ranked number one in talent attraction and had the largest net migration of any state in the United States. She shared additional statistics on the rankings of the largest Florida as well as Brevard County scoring in the top 25 and ranking higher than the previous year.

Figures regarding the unemployment rate were also shared, noting a decrease from 2.6% to 2.2% in November.

An overview of the FAWA Grant was discussed and Ms. Murphy stated that she will be sharing more of the plan and progress to develop and expand the talent pipeline in Brevard for Aerospace and Advanced Manufacturing in the coming months.

Ms. Murphy told the committee about changes in Florida's workforce system which includes the Director at DEO, Dane Eagle, and the Director of CareerSource Florida. Michelle Dennard resigning. She states on February 7th, Adrienne Johnston will be voted in to replace Michelle Dennard. She also informed that the Governor is expected to give his recommendation regarding the workforce alignment by the week of February 20<sup>th</sup>.

#### Financial Reports

Lynn Hudson explained the financial reports to include the CSB budget which includes several new grants. Ms. Hudson states that CSB has spent approximately 44% by mid-year. She states CSB is meeting all spending caps. Amar Patel stated that we should be mindful of stretching our indirect cost based on increased grants and revenue because we budgeted 7% and are now at 8.2%, and asked Marci Murphy if the Finance Committee needs to give the board the ability to change the percentage of indirect amount budgeted. Marci Murphy explained that she is authorized to make changes throughout the year with oversight from the Finance Committee. Marci also states that we are attempting to stay below 10% and agreed that we will keep an eye on this percentage as the year progresses.

#### Vendor Payment Report

Staff reviewed the Vendor Payment report from October 1, 2022, through December 31, 2022.

**Adjournment:**

The meeting adjourned at 3:53pm.

Submitted by,

Reviewed by,

(Signature on file)

Holly Paschal

2/08/2023

Date

(Signature on file)

Colleen Browne

2/08/2023

Date



May 1, 2023

## **Action Brief**

### **Proposed Budget for Program Year (PY) 2023-2024**

#### **Committee Request**

Review the proposed Program Year 2023-2024 Budget and make a recommendation to the full Board of Directors for approval.

#### **Background**

Preliminary FY 2023-2024 funding figures released from the U.S. Department of Labor indicate only minimal reductions from our current year formula funding levels. Other DEO formula funded programs are projected to remain at about the same levels as this year. Our COVID 19 National Emergency Grant has ended, however the Hurricane Ian NEG and Florida Atlantic Workforce Alliance awards extend throughout the next program year. We are continually applying for new grants and they will be added to the budget as they become available.

We have offset most of our necessary increases in rent, insurance, utilities, etc. with cuts in other areas. Our pool of formula funds for customer training and support will remain at the same level as the current year to ensure we meet CareerSource Florida's Individual Training Account (ITA) spending requirement. Staff believes we can proceed with approving a FY 2023-2024 operating budget that has level funding with the current program year, and then make budget adjustments once our current year carry-in funding and allocations from the Florida Department of Economic Opportunity (DEO) are finalized.

The budget is summarized in the left column of Attachment 1, and the funding categories are described as follows:

- 1) Staff Salaries and Fringe Benefits (\$1,401,800) – The total cost of board staff (represents 100% of current year level).
- 2) Program Operations and Business Services (\$592,900) - The total cost of workforce board operations, grant management, employer and customer outreach, planning and financial services (represents 100% of current year level).
- 3) Infrastructure and Maintenance Related Costs (\$919,900) – The total cost of CSB facilities, including rent, telephones, utilities, maintenance and supplies (represents 105% of current year level).
- 4) IT Costs and Network Expenses (\$407,000) – The total cost of technology and telecommunications services, computer hardware and software for the CSB system (represents 100% of current year level).

- 5) Contracted One-Stop Services (\$3,798,400) – The total cost of delivering career center services, including all contracted grant staffing by C2 GPS (represents 100% of current year level).
- 6) Customer Training Activities (\$2,521,500) – Funding administered by the CSB Scholarship Unit for direct customer training (represents 98% of current year funding level).
- 7) Customer Support Services (\$100,000) – Funding administered by the CSB Scholarship Unit for customer support services (represents 100% of current year funding level).
- 8) Indirect Costs (\$732,500) – Board administrative services (represents 100% of current year projected costs).

### Recommendation

The President recommends approving the PY 2023-2024 budget at a level of \$10,474,000 based on preliminary funding estimates, with any funding modifications that are received prior to the full board meeting to be presented to the board.

### Action

Review the President's recommended Program Year 2023-2024 Budget and propose a budget to the full Board of Directors for approval. The motion should also grant the President the authority to add or increase budget items as additional funds become available throughout the program year.



**Annual Budget Proposal**  
For the Program Year Ending June 30, 2024

<b>Projected Revenue PY 2023 - 2024</b>	<b>Annual Budget</b>	<b>WIOA Adult</b>	<b>WIOA Youth</b>	<b>WIOA Disl Wkr</b>	<b>Welfare Transition</b>	<b>NEG Grants</b>	<b>Other Grants</b>
Carry In Funds From PY 22 - 23	5,441,300	150,000	100,000	150,000	350,000	1,000,000	3,691,300
PY 23 - 24 Base Awards	4,382,363	695,588	599,743	593,366	1,259,647	-	1,234,019
PY 23 - 24 Supplements / Transfers	650,337	650,000	-	(449,663)	450,000	-	-
<b>Award Total - Available Funds</b>	<b>10,474,000</b>	<b>1,495,588</b>	<b>699,743</b>	<b>293,703</b>	<b>2,059,647</b>	<b>1,000,000</b>	<b>4,925,319</b>
LESS planned Carryover For PY 24 - 25	-	-	-	-	-	-	-
<b>Projected Annual Revenue</b>	<b>10,474,000</b>	<b>1,495,588</b>	<b>699,743</b>	<b>293,703</b>	<b>2,059,647</b>	<b>1,000,000</b>	<b>4,925,319</b>

<b>Proposed Annual Budget</b>							
<b>Staff Salaries/Fringe Benefits</b>	1,401,800	151,536	51,549	27,780	297,979	24,315	848,640
<b>Program Operations/Business Services</b>	592,900	64,092	21,803	11,749	126,032	10,284	358,940
<b>Infrastructure/Maintenance Related Costs</b>	919,900	99,442	33,828	18,230	195,542	15,956	556,902
<b>IT Costs/Network Expenses</b>	407,000	43,997	14,967	8,066	86,515	7,060	246,395
<b>Contracted One-Stop Services</b>	3,798,400	489,417	495,612	136,293	1,139,908	342,320	1,194,850
<b>Customer Training Activities</b>	2,521,500	559,363	39,093	75,559	38,085	550,000	1,259,400
<b>Customer Support Services</b>	100,000	8,557	15,954	1,510	19,879	37,359	16,741
<b>Indirect Cost (Budgeted at 7% of Direct)</b>	732,500	79,184	26,937	14,516	155,707	12,706	443,451
<b>TOTAL ANNUAL BUDGET</b>	<b>10,474,000</b>	<b>1,495,588</b>	<b>699,743</b>	<b>293,703</b>	<b>2,059,647</b>	<b>1,000,000</b>	<b>4,925,319</b>



May 1, 2023

## **Action Brief**

### **WIOA Dislocated Worker to Adult Transfer Request**

#### **Committee Request**

Review the proposed Department of Economic Opportunity (DEO) Prior Approval Transfer Request Form for transferring WIOA Dislocated Worker funds to the Adult program and make a recommendation to the full Board of Directors for approval.

#### **Background**

WIOA Section 133(b)(4) gives local workforce boards the authority to transfer up to 100% of funds allocated for Dislocated Worker activities for expenditure on Adult activities. Each year CSB transfers approximately 60% of its WIOA Dislocated Worker funding allocation to the Adult program because there is a greater demand for Adult services in this region.

In September of 2021 DEO adopted a policy requiring prior approval for these transfers. If the transfer exceeds 25% of the funding, the policy also requires board approval and justification for using one program's funding for the other program's activities.

#### **Action**

Recommend that the Board of Directors approve the transfer of \$650,000 (77%) of WIOA Dislocated Worker funding to the WIOA Adult program in the 2022-2023 program year.





Prior Approval Transfer Request Form - WIOA Adult and Dislocated Worker (DW) Programs

From 7/1/22 through 6/30/23

LWDB Number and Name (Requestor) **LWDB 13 - CareerSource Brevard**

Name / Title of Requestor Representative: **Lynn Hudson, Finance Director**

**Adult and Dislocated Worker Transfer Request**

Program Year	Program	Total Award Amount	Amount of Adult Requested to be Spent on DW	Percentage of Adult Requested to be Spent on DW	Amount of DW Requested to be Spent on Adult	Percentage of DW Requested to be Spent on Adult
2022	WIOA DW	847,340.00	0.00	0	650,000.00	77%

**COMPLETE THE BELOW SECTIONS FOR REQUESTS THAT EXCEED 25% OF THE PROGRAM'S ANNUAL ALLOCATION**

**Reason for requesting the use of one program's funding for the other (e.g. anticipated depletion of current funds, changes in labor market conditions, etc.):**

The local Adult Worker (AW) eligible customer pool has increased while the Dislocated Worker (DW) has decreased. Our assessment and request to transfer is based on economic and business environments heavily influenced by a 2.6% unemployment rate, supply chain disruptions, and Pandemic recovery. Employers from our key industries customer base was canvased routinely during PY 22-23 to justify the need for this transfer of funding from DW to AW.

**A description of outreach/marketing activities conducted to ensure underserved populations were aware of available services:**

CSB utilized social media, constant contact email, Career Center message boards & handouts, partner agency events, and print media specifically focused on awareness to underserved populations and to ensure priority of service goals were not only met but also paramount.

**Labor market conditions contributing to the need for the transfer:**

CSB monitored performance factors and business climate monthly during PY 22-23 to create customer parameters in support of a transfer of DW to AW. These factors include historically low unemployment of 2.6%, supply chain disruption, pandemic recovery, housing shortage, increased localized migration from other regions, and explosive growth of new businesses in our area. Dislocated worker supply on the region's talent pipeline is without equal in a generation. Training the talent available is the only sound choice in our area and we are requesting DEO's support to better serve our region with this request.

**The number of participants originally planned to be served by the base allocation compared to the estimated number of participants expected to be served after funds are transferred.**

Planned PY 22-23: **75 AW & 75 DW** Mod Req PY 22-23: **65 AW & 7 DW**

**COMPLETE THE BELOW CERTIFICATION FOR REQUESTS THAT EXCEED 25% OF THE PROGRAM'S ANNUAL ALLOCATION**

I certify the following:

1. When transferring from Adult to Dislocated Worker - The LWDB has sufficient funds to serve the WIOA Adult priority populations.
2. When transferring from Dislocated Worker to Adult - The LWDB has sufficient Dislocated Worker funds to serve dislocated workers in the local area; there are no pending layoffs that may impact the need for dislocated workers in the local area.
3. The full board voted to approve this request to transfer funds and a copy of the LWDB's meeting minutes are included with this request.

I certify the above information is true and correct.

\_\_\_\_\_  
Signature of Board Chair

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Date



**Auditing & Monitoring Activity  
Program Year 2022-2023  
April 2023**

Audit/Monitor	Report Date	Review Covered	Summary of Activity	Notes
<p style="text-align: center;"><b>Internal Monitoring</b></p> <p>Taylor Hall Miller Parker (THMP)</p>	<p>Virtual Review</p> <p>Report received 02/10/23</p>	<p>07/01/22 – 12/31/22</p>	<p>THMP conducted a virtual review from 01/30 – 02/02/23. Monitoring efforts were comprised of three categories including CareerSource, Subrecipient and Program Services.</p> <p><b>CareerSource</b> – This portion of the monitoring focused on the internal control questionnaire, procurement, financial transactions and customer-related expenditures. For CareerSource, there was (1) finding and no observations. A summary of the finding includes:</p> <ul style="list-style-type: none"> <li>- (3) purchases were not in compliance with policies and procedures. These non-compliances were due to missing prior approval on travel, missing vendor clauses on a contract and incorrect funding used for a membership fee.</li> </ul> <p><b>Subrecipients</b> – This portion of the monitoring focused on risk assessments, audit reviews, and payment requests pertaining to subrecipients. No findings or observations occurred.</p> <p><b>Program Services</b> – This portion of the monitoring encompassed a review of Welfare Transition, SNAP, WIOA Adult/Dislocated Worker/Youth, NDWG (Covid), Wagner-Peyser and RESEA programs. For combined Program Services, there were (3) findings and (5) observations. A summary of the findings include:</p> <ul style="list-style-type: none"> <li>- SNAP: (1) finding pertaining to the file review including issues with activity assignments, JPR's and pre-penalties/sanctions.</li> <li>- WIOA Youth: (1) finding pertaining to missing parent/guardian signature on the application and intake forms for a youth customer under the age of 18.</li> </ul>	<p style="text-align: center;">4 Findings</p> <p style="text-align: center;">5 Observations</p>

Audit/Monitor	Report Date	Review Covered	Summary of Activity	Notes
			<ul style="list-style-type: none"> <li>- Wagner-Peyser: (1) finding pertaining to a missing case note regarding customer's permission for a staff-assisted job referral.</li> </ul>	
<p style="text-align: center;"><b>DEO</b></p> <p style="text-align: center;"><b>Quality Assurance Report Compliance Monitoring Review</b></p> <p style="text-align: center;"><b>Programmatic Section</b></p>	Virtual Review	01/01-22 – 12/31/22	<p>DEO conducted a virtual review from 02/20 – 02/24/23. The programmatic review consisted of 151 participant case files spread amongst all programs and funding sources. Additionally, business aspects such as collection of demographic data, sector strategy management, ethics, financial disclosures, management information systems, career center credentialing, board governance, and complaint system were reviewed. A summary of the findings is below.</p> <p>Summary:</p> <ul style="list-style-type: none"> <li>- WIOA Adult/DW: (2) findings pertaining to a missing clause in the OJT contract and missing documentation of referral to an OJT.</li> <li>- Wagner-Peyser: (1) finding pertaining to an issue with a job order containing a link to a non-employer website.</li> <li>- Management Information System (MIS): (2) findings pertaining to missing background checks of partner staff and missing non-disclosure/confidentiality forms for employees.</li> <li>- Jobs for State Veterans: (2) findings pertaining to an IEP not being updated within 30 days and incorrect case notes.</li> <li>- Board Governance: (1) finding pertaining to board members not completing annual refresher training.</li> </ul>	<p style="text-align: center;">8 Findings</p> <p style="text-align: center;">7 ONI's</p> <p style="text-align: center;">1 Observation</p> <p>Staff were able to resolve many issues during the virtual review, in addition to the submission of the 10-day response report on March 7, 2023.</p> <p>The final report has not yet been returned from DEO.</p>
<p style="text-align: center;"><b>DEO</b></p> <p style="text-align: center;"><b>Quality Assurance Report Compliance Monitoring Review</b></p> <p style="text-align: center;"><b>Financial Section</b></p>	Virtual Review	01/01/22 – 12/31/22	<p>DEO conducted a virtual review from 02/20 – 02/24/23.</p> <p style="text-align: center;">No Findings, Issues of Noncompliance or Observations identified during the financial monitoring review period.</p>	



May 1, 2023

## *Information Brief*

### **Finance Department Procedures Manual**

#### **Background**

Due to the DEO and the James Moore audits, the Finance Department Procedures Manual has been modified.

#### **Summary of Modifications**

- **Internal Control Policy, p. 14-** Per James Moore Co., the following statement has been added, "All unposted journal vouchers shall be reviewed and signed by another member of the Finance Department, HR, or the President."
- **Cash – General, p. 21-** "Suntrust" bank accounts removed.
- **Cash – General, p. 21-** "VP of Industry Relations" added as authorized signer.
- **Payroll Disbursement, p. 28-** Removed "Vice President of Operations", etc. Added, "the President reviews and signs" etc.
- **Interest Income, p. 34-** Per DEO, Replaced, "\$250" with "\$500 per CFR 200.305".
- **Customer Procurement, p. 46-** Replaced "\$250" with "\$350".
- **Timekeeping & Payroll Procedures with Paylocity, p. 63-** Removed 2<sup>nd</sup> paragraph.
- **Payroll Software Change-** CSB transitioned from using payroll software Paychex to using Paylocity for payroll management and basic human resource functions. Replaced "Paychex" with "Paylocity" throughout the manual (21 changes).



May 1, 2023

## *Information Brief*

### **Financial Reports**

#### Background

The three reports that follow this brief will provide the Finance Committee with the status of CareerSource Brevard's (CSB) funding, budgets, and expenditures for the fiscal period beginning on July 1, 2022 and ending on March 31, 2023.

#### Report Descriptions

##### **CSB BUDGET TO ACTUAL REPORT (ATTACHMENT 1)**

The report provides a comprehensive analysis of funding and spending in the first three quarters of program year 2022-2023 as follows:

- Displays all grant revenues for the current year, including carry-in funding from the prior year, current year grant awards, and planned carryover for the next program year. Major funding streams are detailed in separate columns.
- The annual budget and cumulative expenditures are summarized into eight major categories: (1) staff salaries and fringe benefits; (2) program operations and business services costs; (3) infrastructure and maintenance related costs; (4) IT and technology related costs; (5) contracted service provider costs; (6) customer training activities; (7) customer support services; (8) indirect costs.
- Expenditures are displayed in separate columns for each major funding stream. Total expenditures and percentages of the annual budget expended within each category are also shown.
- Actual indirect costs incurred to date are shown in the right column for each expenditure category. The total indirect cost applied to the grants using our federally negotiated indirect cost rate is deducted at the bottom of the column to arrive at the surplus or deficit indirect cost recovered to date.

##### **CSB FISCAL DASHBOARD INDICATORS (ATTACHMENT 2)**

- Displays the number of individuals identified as placed in EFM or found in Department of Revenue New Hire data, as reported on the DEO Monthly Management Report.

- Displays the number of job seekers in EFM who have not received a reportable service in the last 90 days, as reported on the DEO Monthly Management Report.
- Displays the total number of advertised occupations for each month, as reported on the Help Wanted OnLine Monthly Job Demand Report.
- Calculates the CSB total monthly spending per job placement (total monthly expenditures divided by total monthly job placements).
- Displays the quarterly calculations for required spending caps:
  - 1) Administration – limited to 10% of expenditures at year-end
  - 2) ITA Spending – minimum of 30% of expenditures at year-end
  - 3) Youth Spending – minimum of 75% for out-of-school youth

### **CSB FEE FOR SERVICE ACTIVITIES (ATTACHMENT 3)**

- Reports current balance of unrestricted funds available.
- Displays revenue, expenses and the resulting profit or loss for each Fee for Service project in the current year (since July 1).
- Calculates each revenue and expense category as a percentage of total revenue earned for each revenue and expense category.



## Budget to Actual Report

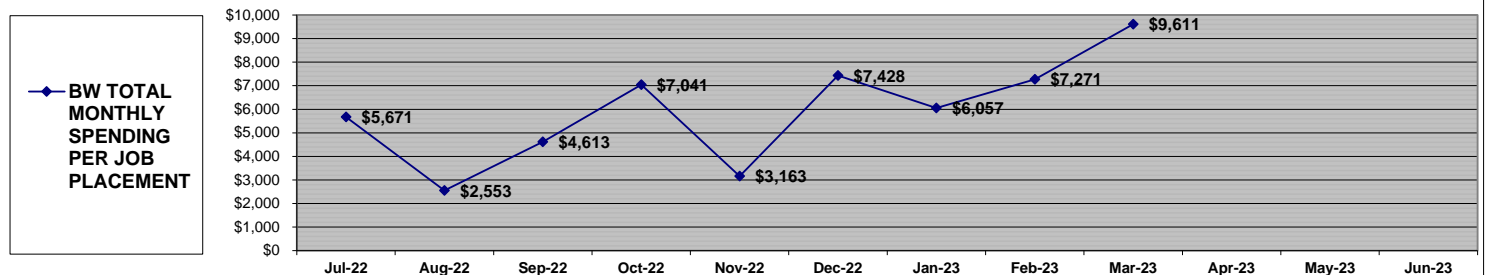
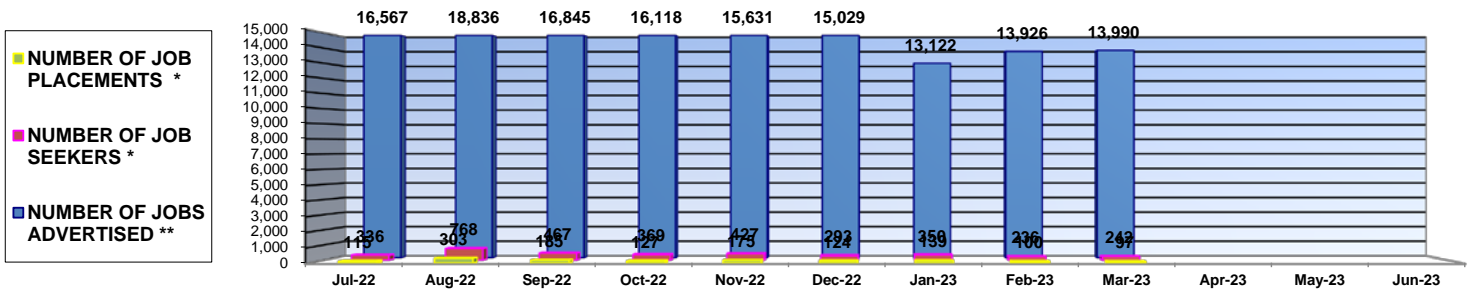
As of March 31, 2023

Revenue PY 2022 - 2023	Annual Budget	WIOA Adult	WIOA Youth	WIOA Disl Wkr	Welfare Transition	NEG Grants	Other Grants	INDIRECT POOL
Carry In Funds From PY 21 - 22	435,336	155,370	-	101,106	178,860	-	-	
PY 22 - 23 Base Awards	14,829,627	759,459	655,959	647,003	1,259,647	3,016,699	8,490,860	
PY 22 - 23 Supplements / Transfers	650,337	650,000	-	(449,663)	450,000	-	-	
Award Total - Available Funds	15,915,300	1,564,829	655,959	298,446	1,888,507	3,016,699	8,490,860	
LESS planned Carryover For PY 23 - 24	(5,441,300)	(150,000)	(100,000)	(150,000)	(350,000)	(1,000,000)	(3,691,300)	
<b>Total Available Revenue</b>	<b>10,474,000</b>	<b>1,414,829</b>	<b>555,959</b>	<b>148,446</b>	<b>1,538,507</b>	<b>2,016,699</b>	<b>4,799,560</b>	

Expenditures								Total Expenditures - 3/31/23	% of Budget - 3/31/23	
Staff Salaries/Fringe Benefits	1,401,800	108,664	59,833	8,648	164,309	197,927	481,588	1,020,969	72.8%	384,490
Program Operations/Business Services	592,900	46,603	25,660	3,709	70,467	84,885	206,537	437,861	73.9%	82,434
Infrastructure/Maintenance Related Costs	872,700	61,073	33,628	4,861	92,347	111,242	270,670	573,821	65.8%	22,717
IT Costs/Network Expenses	407,000	19,140	10,539	1,523	28,941	34,862	84,826	179,831	44.2%	3,483
Contracted One-Stop Services	3,798,400	313,884	175,636	43,909	620,377	530,467	942,103	2,626,376	69.1%	-
Customer Training Activities	2,568,700	392,978	8,085	36,559	24,588	558,136	672,525	1,692,871	65.9%	-
Customer Support Services	100,000	5,991	12,946	225	16,929	13,517	21,408	71,016	71.0%	-
Indirect Cost (Budgeted at 7% of Direct)	732,500	84,583	18,502	7,128	46,471	113,217	223,223	493,124	67.3%	(493,124)
<b>TOTAL EXPENDITURES</b>	<b>10,474,000</b>	<b>1,032,916</b>	<b>344,829</b>	<b>106,562</b>	<b>1,064,429</b>	<b>1,644,253</b>	<b>2,902,880</b>	<b>7,095,869</b>	<b>67.7%</b>	<b>-</b>
<b>REMAINING AVAILABLE FUNDS</b>		<b>381,913</b>	<b>211,130</b>	<b>41,884</b>	<b>474,078</b>	<b>372,446</b>	<b>1,896,680</b>			
<b>% OF FUNDS EXPENDED BY GRANT THROUGH 3/31/23</b>		<b>73.0%</b>	<b>62.0%</b>	<b>71.8%</b>	<b>69.2%</b>	<b>81.5%</b>	<b>60.5%</b>			

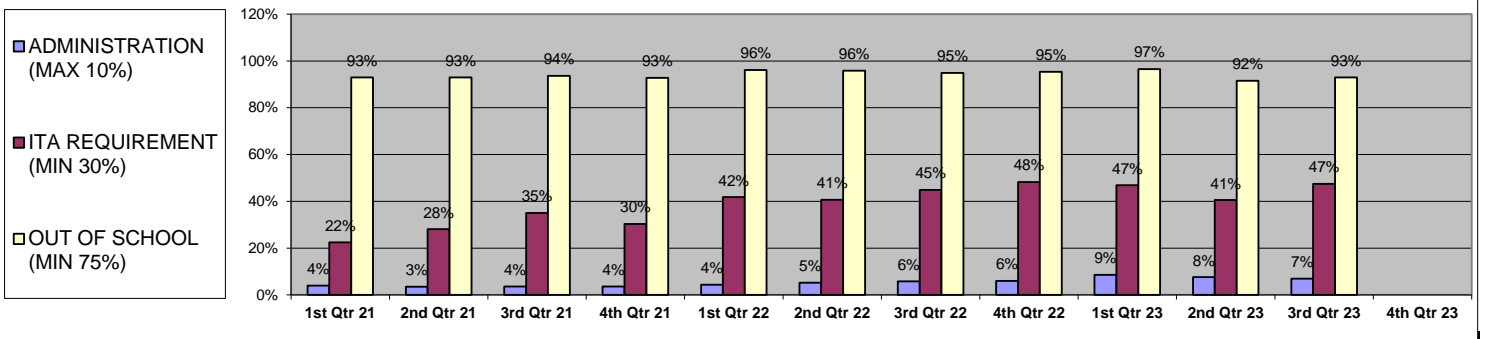


## MONTHLY JOBS REPORT & BW SPENDING PER JOB PLACEMENT



\* Source - DEO Monthly Management Reports  
 \*\* Source - HWOL Monthly Job Demand Reports

## ANNUAL SPENDING CAPS BY QUARTER



Category	1st Qtr 21	2nd Qtr 21	3rd Qtr 21	4th Qtr 21	1st Qtr 22	2nd Qtr 22	3rd Qtr 22	4th Qtr 22	1st Qtr 23	2nd Qtr 23	3rd Qtr 23	4th Qtr 23
<b>PROGRAM SPENDING:</b>												
ADMINISTRATION (MAX 10%)	141,733	265,662	391,282	541,892	151,800	313,374	485,854	678,148	193,893	350,822	496,755	
PROGRAM ACTIVITIES	3,406,579	7,349,980	10,565,082	14,532,965	3,373,255	5,690,997	7,883,208	10,647,132	2,085,113	4,297,046	6,652,396	
<b>CUSTOMER SPENDING:</b>												
STATE ITA COSTS (MIN 30%)	110,878	217,060	420,757	699,459	156,560	267,019	459,397	639,159	218,943	355,097	497,377	
OTHER PROGRAM COSTS	382,653	556,526	780,536	1,609,109	218,239	389,341	565,417	685,024	247,989	521,175	550,391	
<b>YOUTH SPENDING:</b>												
IN-SCHOOL	16,784	13,071	29,987	46,927	6,131	12,987	24,277	30,364	6,362	32,212	23,010	
OUT-OF-SCHOOL (MIN 75%)	221,929	172,829	439,803	603,788	153,264	296,093	450,860	624,636	178,134	347,893	303,317	



CURRENT YEAR FEE FOR SERVICE ACTIVITIES (7/1/2022 - 3/31/2023)

Unrestricted Balances: Cash on Hand \$252,583 Certificates of Deposit \$76,352 Total \$328,935

	Healthcare Ambassador Program % of Revenue		AARP BTW 50+ & Skills Accelerator % of Revenue		Cocoa Works Program % of Revenue		Ticket to Work & TFF Programs % of Revenue		Foundation Grants & Other Fee for Service Activities % of Revenue		TOTALS % of Revenue	
<b>Revenue</b>												
Grant Awards	\$ 18,881	100.0	\$ 64,456	100.0	\$ 2,500	100.0	\$ -	0.0	\$ -	0.0	\$ 85,837	93.8
Contract Revenue	-	0.0	-	0.0	-	0.0	300	7.0	-	0.0	300	0.3
Sponsorship Revenue	-	0.0	-	0.0	-	0.0	-	0.0	-	0.0	-	0.0
Donated Revenue	-	0.0	-	0.0	-	0.0	-	0.0	-	0.0	-	0.0
Charges For Services	-	0.0	-	0.0	-	0.0	3,994	93.0	-	0.0	3,994	4.4
Website Licenses	-	0.0	-	0.0	-	0.0	-	0.0	-	0.0	-	0.0
Interest Earnings	-	0.0	-	0.0	-	0.0	-	0.0	1,359	100.0	1,359	1.5
<b>Total Revenue</b>	<b>\$ 18,881</b>	<b>100.0</b>	<b>\$ 64,456</b>	<b>100.0</b>	<b>\$ 2,500</b>	<b>100.0</b>	<b>\$ 4,294</b>	<b>100.0</b>	<b>\$ 1,359</b>	<b>100.0</b>	<b>\$ 91,490</b>	<b>100.0</b>
<b>Expenses</b>												
Personnel	\$ 7,739	41.0	\$ 5,400	8.4	\$ -	0.0	\$ 50	1.2	\$ 1,300	95.7	\$ 14,489	15.8
Travel / Training	-	0.0	984	1.5	-	0.0	-	0.0	577	42.5	1,561	1.7
Outreach	-	0.0	8,900	13.8	-	0.0	-	0.0	2,954	217.4	11,854	13.0
Software	-	0.0	-	0.0	-	0.0	-	0.0	-	0.0	-	0.0
Supplies	250	1.3	-	0.0	-	0.0	-	0.0	1,472	108.3	1,722	1.9
Equipment	-	0.0	-	0.0	-	0.0	-	0.0	-	0.0	-	0.0
Professional Services	-	0.0	5,185	8.0	-	0.0	8	0.2	583	42.9	5,776	6.3
Customer Training	-	0.0	4,080	6.3	-	0.0	-	0.0	-	0.0	4,080	4.5
Customer Support	8,000	42.4	3,700	5.7	-	0.0	-	0.0	2,100	154.5	13,800	15.1
Indirect Costs	2,892	15.3	2,916	4.5	-	0.0	6	0.1	928	68.3	6,742	7.4
<b>Total Expenses</b>	<b>\$ 18,881</b>	<b>100.0</b>	<b>\$ 31,165</b>	<b>48.4</b>	<b>\$ -</b>	<b>0.0</b>	<b>\$ 64</b>	<b>1.5</b>	<b>\$ 9,914</b>	<b>729.5</b>	<b>\$ 60,024</b>	<b>65.6</b>
<b>Net Profit (Loss)</b>	<b>\$ -</b>	<b>0.0</b>	<b>\$ 33,291</b>	<b>51.6</b>	<b>\$ 2,500</b>	<b>100.0</b>	<b>\$ 4,230</b>	<b>98.5</b>	<b>\$ (8,555)</b>	<b>-629.5</b>	<b>\$ 31,466</b>	<b>34.4</b>

**VENDOR PAYMENTS REPORTED FROM 1/1/23 – 3/31/23 (>1,500)**

<b>VENDOR</b>	<b>AMOUNT</b>	<b>PURPOSE</b>
22ND Century Technologies, Inc	213,309.36	Participant work experience for the COVID Grant
A S and D, LLC	6,457.00	OJT Vendor
Abila, Inc	6,050.16	Accounting software annual maintenance
Ademero, Inc	14,250.00	Content Central maintenance agreement
Anchor Plumbing Service LLC	1,668.20	Plumbing repairs
AVIS Rent A Car System, Inc.	41,200.00	Rental cars/trucks for COVID-19 program
Bates & Company, Inc	1,850.00	403(b) Reporting and filing
Brandt Ronat and Company	2,541.25	Outreach and Success stories video
Brevard Business News, Inc.	1,775.00	Advertising
Brevard Nursing Academy	41,608.35	Nursing Scholarships
Dell Marketing L.P.	2,192.36	Dell Latitude laptop with bag and docking station
Eastern Florida State College	6,049.23	Scholarship Tuition
EMETSEEI Institute	2,333.33	Paramedic Tuition
Grainger Industrial Supply	3,846.12	Supplies for Hurricane Ian grant
Graphic Press	3,123.00	Business cards, pocket folders for job seekers
HERC Rentals, Inc	10,922.10	Rental of heavy equipment for Hurricane Ian grant
Indian River State College	14,469.60	CDL Tuition
Iron Mountain	3,240.18	Offsite storage of records
James Moore & Co., P.L.	6,500.00	CSB annual financial and compliance audit
John Calkins	2,000.00	Annual report and production
LEAD BREVARD, Inc	1,550.00	Gold Sponsorship of 4 Under 40 Event
Melbourne Chamber of Commerce	2,000.00	Melbourne Chamber Impact Awards Sponsorship
Merritt Island Air & Heat, Inc.	3,495.75	HVAC repairs and maintenance
Migrandy Corporation	3,883.65	OJT Vendor
New Horizons Computer Learning Center	3,945.00	Computer TIA Tuition
Palm Bay Power Equipment	2,360.82	Equipment repair & maintenance Hurricane Ian grant
PepUp Tech, Inc	118,296.02	Participant training for Rebuild Florida grant
Quality Labor Management, LLC	2,775.12	Participant work experience for the Hurricane Ian Grant
Quicklert, INC	2,375.00	Software maintenance (paging and auto dialer service)
Run Smarter IT, LLC	3,380.08	OJT Vendor
Softchoice Corp	9,950.88	New web filter for web security
Southern Janitor Supply	1,887.63	Paper products
Spherion Corporation-Atlanta	47,042.02	Temporary labor for COVID-19 and Rebuild FL grants
Sun Nuclear Corporation	3,968.05	OJT Vendor
Sunbelt Rentals	2,294.98	Rental of heavy equipment for Hurricane Ian grant
TAD Grants LLC	6,000.00	Workforce & Career Development Certification Training
Taylor Hall Miller Parker P.A.	24,987.50	Fiscal and programmatic monitoring services
Truck Driver Institute of Florida, Inc.	7,295.00	CDL Scholarships
United Rentals	158,984.13	Participant training for CDBG construction grant
Vocational Research Institute LLC	7,299.00	CareerScope online assessment renewal
Wright Express	6,091.17	Fuel for COVID-19 program rental vehicles
<b>TOTAL</b>	<b>805,247.04</b>	