



Finance Committee Meeting
November 4, 2024 – 3:00pm
CSBFV Rockledge Boardroom/Teams

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Attendees: Colleen Browne (Chair), Corrine Heck, Wayne Olson, Ryan Ossowski, 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
<i>Call to Order</i>	<i>Colleen Browne</i>
<i>Roll Call</i>	
<i>Public Comment</i>	
<i>Introductions</i>	
Action Items:	
A. Approval of Travel & Investment Policies	<i>Colleen Browne</i> 1-7
Discussion/Information Items:	
A. Monitoring Update	<i>Yvonne Kobrin</i> 8-9
B. Executive Directors Report	<i>Marci Murphy</i>
C. Financial Reports	<i>Yvonne Kobrin</i> 10-14
D. Vendor Payment Report	15
Adjourn	

Meeting information is always available @ careersourcebfv.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 Flagler Volusia 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:

November 2024

4th Finance Committee-3:30pm
4th Executive Committee-4:00pm
12th Board of Directors – Annual Retreat 11:30am-4:00pm
21st Tri-County Consortium- 2:00pm

February 2024

10th Industry Workforce Committee-9:00am
24th Career Center Committee-9:00am

March 2024

3rd Finance Committee-3:30pm
3rd Executive Committee-4:00pm
13th Board of Directors –9:00am
20th Tri-County Consortium- 2:00pm

May 2024

6th Industry Workforce Committee-9:00am
20th Career Center Committee-9:00am

June 2024

2nd Finance Committee-3:30pm
2nd Executive Committee-4:00pm
12th Board of Directors –9:00am
26th Tri-County Consortium- 2:00pm



November 4, 2024

Action Item

Finance Department Policy Update

Investment of Corporate Funds Policy & Employee Travel

Background

The Finance Committee is tasked with reviewing financial policy additions and modifications. Since the last Committee meeting, there has been one policy update and one new policy.

Summary

Attached is the updated Employee Travel Policy with “track changes” feature on to highlight the exact changes that occurred.

Also attached is the new Investment of Corporate Funds Policy.

Recommendation

The Executive Director recommends approving the new Investment of Corporate Funds Policy and the updated Employee Travel Policy.

CAREERSOURCE BREVARD FLAGLER VOLUSIA

POLICY TITLE: Employee Travel

POLICY NUMBER: FIN 95-02

APPLICATION

Brevard Workforce Development Board, Inc. (BWDB) DBA CareerSource Brevard Flagler Volusia (CSB) employees, contractors, eligible employers and vendors

REFERENCE

Florida Statutes, Section 445.004(4)(f), Section 445.007(10), Section 112.061; 2 CFR Part 230 Appendix B “Non Profit Organizations; OMB A-122; 691-42.006 F.A.C.; Agency for Workforce Innovation “Travel Manual Template” (6-21-10); PER 96-18 “Company Car Usage”; PER 03-01, “Telecommuting Policy”, CareerSource Florida Business Travel Reimbursement Guidelines For Board Members And Staff (Rev. 3/7/17).

OBJECTIVE

To establish corporate policies for employee travel reimbursement of employee travel expenses and guidance to CSBFV sub recipients.

POLICY

1. DEFINITIONS

- A. Authorized Traveler – CSBFV employee, board member or others including consultants and advisers, as authorized by the ~~President~~Executive Director or designee to incur travel expenses in the support of or performance of CSBFV. All travel must be reasonable and necessary to conduct CSBFV business.
- B. Local Travel – Continuous travel of less than 24 hours ~~or more~~ away from official headquarters. Local travel includes short or day trips where the authorized person is not away from his/her official work location overnight.
- C. Out-of-Area/Overnight Travel- Continuous travel of 24 hours or more away from the official headquarters.
- D. Official Headquarters – The city or town in which the authorized traveler’s office is located or assigned. For Board members, headquarters shall be the primary address of the CSBFV Administrative Office(s). For employees with approved “telecommuting agreements” as specified in PER 03-0, “Telecommuting Policy”, the location specified in the agreement shall be the official headquarters. For employees on “special assignment” the temporary location or residence approved by the CSBFV Executive Director or designee shall be the official headquarters.
- E. Conference/Convention – The coming together of persons with a common interest for the purpose of deliberations, interchange of views, removal of differences or disputes, and discussion of common problems or interests. The term also includes similar meetings such as seminars and workshops that are large formal group meetings programmed to accomplish intensive research, study, discussion and work in some specific field or problem(s).

2. GENERAL REQUIREMENTS:

- A. CSBFV sub recipients must submit in advance all travel requiring registration to the CSBFV finance using the Travel Training Request form. All other travel does not have to be submitted for approval but must follow applicable state travel guidance.

Date Effective: 10/01/2017	Revision Date 10/07/2017 <u>12/24</u>	Issued by: Marci Murphy
Revision No: 110	Supersedes: 10/20/2014	Signature on File
Page 1 of 5		

- B. All travel must be by a usual traveled route. Any extra costs incurred by a traveler using an indirect route for his own convenience shall be the responsibility of the traveler.
- C. Travelers must use the most economical means of travel when feasible. The most economical means should consider nature of the business, time, productivity and cost of transportation. Travelers with common destinations should evaluate and consider joint utilization of vehicles, carpools, etc.
- D. For CSBFV staff with headquarters at the administrative office(s), authorized travelers should first check the availability of the company van. For local travel, the company van should be used when available as the most cost effective alternative. For out of-area or overnight travel, the *priority of use* is the company van, a rental car and then personally owned vehicle (POV). The authorized traveler may assess the cost of a rental vehicle, mileage reimbursement and select the most cost effective alternative.
when traveling to the CareerSource in Flagler and Volusia counties, travelers should first check the availability of the company van. If using any other form of travel, approval from your supervisor is required. Exceptions will be employees leaving from their home office when their home is north of Interstate 520. Going to the office to retrieve the company van would not be cost effective in those cases. Approval from your supervisor does not apply to "all staff events".
- D-E. If the employee does not begin or end the work day at his/her work official headquarters, the regular commuting mileage must be deducted from the day's mileage for regularly scheduled work days. If travel is occurring on a non-scheduled workday the regular commuting mileage is not deducted.
- E-F. Authorized travelers may be subject to forfeiture of the reimbursement if appropriate forms, receipts and other documentation are not submitted within time frames specified in this policy.
- E-G. All mileage reimbursements will be at the rates approved by the State of Florida.

3. LOCAL TRAVEL

A. ALLOWABLE EXPENSES

- 1. **MILEAGE** – Mileage reimbursement may be claimed when using a POV with CSBFV “Local Travel Expense Reimbursement Request” form.
 - a) All mileage claimed must be from the employee’s official headquarters to destination(s) and return.
 - b) Mileage claimed from city to city address to address must be reported based as “Map Miles” established by the official Florida Department of Transportation Highway Map FDOT Official Highway Mileage Viewer (arcgis.com) (FDOT).
 - c) All mileage must include the full address of the origin and destination so that random verification can be accomplished. There is no need to list the full address of the career center when it is the origin or destination of the trip.
 - d) ~~Vicinity miles can also be verified by a special chart containing frequently traveled locations as approved by the CSB President or designee.~~
- 2. **INCIDENTAL EXPENSES**– Reimbursable incidental expenses for local travel are tolls, parking fees, and official communication. These expenses must be supported by receipts. It should be noted that only meals obtained during out of area/overnight travel are allowable and reimbursable.

- B. **REPORTS** – A “Local Travel Expense Reimbursement Request” form must be submitted no later than 10th of the month for the previous month’s travel. The amount and type of incidental expenses shall be listed on the report under the "Other Travel Expenses" section. All reports

must be signed, dated and include all receipts for “other travel expenses”, and then submitted to the traveler’s supervisor for approval.

4. OUT-OF-AREA / OVERNIGHT TRAVEL

A. REQUIREMENTS –

1. Travel must be authorized by the employee's supervisor and CSBFV prior to each trip on a Travel/Training Request. A copy of the program or agenda itemizing the registration fees and any meals or lodging included in the registration fee shall be attached to this form. If the program agenda is not available prior to the trip, it must be submitted within five (5) working days following the return date.
2. Travelers must utilize the CSBFV Overnight Travel Expense Report for all requested reimbursements.
3. In determining the starting or ending time for the out of area/overnight travel event, the time of day is important. When returning during work hours, the official headquarters location should be the return destination, unless otherwise approved CSBFV President Executive Director or designee. If returning after or before work hours, the destination, and therefore the point when travel concludes, is the traveler’s home. The same considerations apply for determining when travel begins

B. ALLOWABLE EXPENSES

1. **MILEAGE** - The mileage reimbursement should not exceed the cost of a round trip airfare and/or rental vehicle, depending on the location of the meeting. Mileage reimbursements for out of area/overnight travel should follow requirements listed in Section 3 of this policy.
2. **AIRLINE TRAVEL** – Airline travel is usually arranged by and paid for by CSBFV. In circumstances where this cannot occur, airline travel may be reimbursed as long as it is properly justified and approved. The traveler must provide a passenger receipt to be reimbursed any airfare. An itinerary is acceptable as receipt for electronic tickets. Penalty for cancellation or exchange of a ticket may be reimbursed when it is in the best interest of the Board or if the cancellation is due to illness or death related to the traveler or his/her immediate family. Written justification must be included with the request for reimbursement.
3. **RENTAL CARS** – When it has been determined that it is most cost effective, arrangements for a rental car will be handled by CSBFV through the company corporate account. Rental vehicles must be returned with at least as much fuel as when picked up, to avoid refueling fees. The cost of the rental vehicle should be reasonable and necessary for the number of travelers, type of travel and distance traveled. Insurance offered by the rental agency shall be declined.
4. **MEALS** - Out of area/Overnight travel is the only class of travel in which the cost of a meal can be reimbursed. All meal reimbursements will be at the rates approved by the State of Florida
 - a. When a meal is included in a registration fee, the meal allowance should be deducted from the reimbursement claim.→.
 - b. When a meal is provided by the hotel or airline to all guests, the traveler will be allowed to claim the meal allowance by law.
 - c. The approved meal allowance rates are as follows:

Category Meal	Allowance	When tra begins Before...	And Exten Beyond...
Breakfast	\$ 6.00	6:00 a.m.	8:00 a.m.

Lunch	\$ 11.00	12:00 Noon		2:00 p.m.
Dinner	\$ 19.00	6:00 p.m.		8:00 p.m.

- 5. INCIDENTAL EXPENSES** - Travelers will be reimbursed for approved incidental expenses when included in the incidental column of the CSBFV Overnight Travel Expense Report and an appropriate/applicable receipt is attached. Some incidental expense may appear as itemized on the hotel or lodging receipt. Incidentals may include:
- a. Taxi fares & public transportation
 - b. Tolls, storage, parking fees
 - c. Communications expenses for business related fax, telephone; internet use can be reimbursed with proper justification.
 - ~~d. One "safe arrival" telephone call per trip can be reimbursed with the appropriate documentation. Other personal calls made are not reimbursable.~~
 - ~~e.~~d. Portage fees relate to handling, transporting or moving luggage but does not include fees charged by the airline for checked luggage. Portage paid shall not exceed \$1.00 per bag not to exceed \$5.00 per incident. An incident is each time the baggage is handled. Portage charges exceeding \$5.00 per incident will require additional justification. The number of bags or items should be stated as part of the travel reimbursement request.
 - ~~f.~~e. Airline baggage fees apply to luggage which is checked with an airline. Fees can be reimbursed with appropriate receipts. Fees should be paid in advance with other airline fees when the flight is booked and paid for or upon airline check in. The number of bags or items should be stated as part of the travel reimbursement request.
- 6. LODGING** – Overnight lodging shall not be approved if travel is within 50 miles of traveler's official headquarters. The CSBFV ~~President-Executive Director~~ may approve exceptions when the conference/convention or business meeting includes late night or early morning job responsibilities, excessive travel time due to traffic conditions or other critical factors. Hotel expenses are usually arranged by and paid for by CSBFV.
- a. An itemized hotel receipt must be submitted. A credit card receipt is not sufficient.
 - b. Employees may only be approved or reimbursed at the single occupancy rate or the rate which is offered by the hotel and is most cost effective.
 - c. When an array of overnight lodging is available at various rates for conferences or conventions, the overnight lodging selected should be based on cost, location, other incidentals associated with the selection.
 - d. All other reimbursable hotel related expenses included on a hotel receipt must be properly listed in the incidental column of the Overnight Travel Expense Report. Such expenses are detailed in Section B.5.
 - e. CSBFV is registered with the Florida Department of Revenue as a 501 (C) (3) corporation, and as such is exempt from paying Florida state sales tax on purchases. When lodging is in Florida, the employee shall present a copy of CSBFV's state sales tax exempt certificate to the facility upon registration. Authorized travelers should carefully review the bill upon check out to ensure that state sales tax has not been charged as this is difficult to resolve once check out has occurred.
- 7. REGISTRATION FEES** - Registration fees required in official travel for admittance to meetings will be allowed and are generally paid by CSBFV when travel arrangements are made. When onsite registration is necessary or could not be paid in advance, receipts must be provided and include a justification for the fee.

8. OTHER EXPENSES - Where justified, other necessary expenses of official travel may be allowed by the ~~President~~Executive Director or designee.

C. REPORTS FOR OVERNIGHT OR OUT-OF-AREA TRAVEL - A separate travel reimbursement form is to be submitted for each trip taken, and the expenses should not be commingled with local travel on any report. The purpose of the trip must be stated on the report. Reports shall include the destination, the dates and times of departure and return, a printout of on-line directional page which contains mileage information and an itemization of all expenditures. All reports must be signed and dated by the employee submitting the claim, and then forwarded to their supervisor for approval. If expenses are charged to CSBFV, the report must be submitted within five (5) working days following the return date. If the report is not filed in a timely manner, the amount charged to CSBFV is subject to deduction from the employee's next paycheck.

D. TRAVEL ADVANCES FOR OVERNIGHT OR OUT OF AREA TRAVEL - Monetary advances may be granted if absolutely necessary and a penalty may apply if a timely expense report is not filed. An advance will be limited to the amount of estimated costs. A letter requesting the advance, which includes estimates of travel costs, must be approved by the employee's supervisor and provided to CSBFV Finance at least ten (10) working days prior to the departure date. If an advance is granted, the traveler must submit a travel expense report and return any excess advanced funds within five (5) working days following the return date. If the report is not filed in a timely manner, the amount advanced is subject to deduction from the employee's next paycheck.

5. SPECIAL WORK ASSIGNMENTS - An employee on special work assignment, as approved by the CSBFV ~~President~~Executive Director or designee, shall be allowed mileage reimbursement when traveling from their residence or other location to an assigned work location and when returning to their residence or other location after the completion of an assignment. This should be documented in a memorandum to file with a copy provided to Finance. Special work assignments may be emergency situations, weather events, local disaster declarations, "startup" of programs when office space is limited. This does not apply to meetings listed as "all staff events".

ACTION

All CSBFV employees will adhere to this policy.

CAREERSOURCE BREVARD FLAGLER VOLUSIA

POLICY TITLE: Investment of Corporate Funds Policy **POLICY NUMBER: FIN 98-01**

Date Effective: 11/04/2024

Issued by: Marci Murphy

APPLICATION

CareerSource Brevard Flagler Volusia (CSBFV) employees and Board Members.

PURPOSE

Investment of CSBFV unrestricted funds in excess of the amounts needed to meet current unrestricted expenses should follow the guidelines as listed below.

POLICY

1. The Finance Committee will review investment activity on an annual basis.
2. Investment of CSBFV funds, including principal and accrued interest, will not exceed the maximum permitted in any one institution or account for the purpose of FDIC coverage.
3. The unrestricted funds must be invested in short-term cash equivalents (money market, Treasury bills, commercial paper, certificates of deposits, or other short-term investments).
4. Investments should be limited in term. Any investment with a term longer than two years must be approved by the Finance Committee.
5. CSBFV may only purchase securities from federally-insured security dealers, issuers and banks.
6. All securities are to be written in the name of CSBFV.
7. The performance measure for these short-term instruments is the 30-Day T-bill.
8. The investment objectives are safety of capital, liquidity of funds, and investment income, in that order.
9. Prudent Person Rule will be adopted and followed: Investments should be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived from the investment.
10. Officials responsible for making investment decisions or Chief Financial Officer must annually complete 8 hours of continuing education in subjects or courses related to investment practices and products per FL Statutes XIV Chapter 218.415.
11. Any amendment or changes to this policy must be approved by the Finance Committee or Executive Committee.



**Auditing & Monitoring Activity
Program Year 2023-2024
November 2024**

Audit/Monitor	Report Date	Review Covered	Summary of Activity	Notes
<p>Internal Monitoring</p> <p>Taylor Hall Miller Parker (THMP)</p>	<p>Virtual Review</p> <p>Report received 05/13/24</p>	<p>07/01/23 – 06/30/24</p>	<p>THMP conducted a virtual review from 04/29 – 05/02/24. Monitoring efforts were comprised of three categories including CareerSource, Subrecipient and Program Services.</p> <p>CareerSource – This portion of the monitoring focused on the administration, budget oversight, financial transactions and customer-related expenditures. For CareerSource, there was (3) finding and (3) observations. A summary of the findings include:</p> <ul style="list-style-type: none"> - Admin and Program Cost Pool amounts were calculated incorrectly, - WIOA Youth work experience expenditures (non-add-up category) were not reported for one month, - (3) payroll benefits transactions were not in compliance with policies and procedures. <p>Subrecipients – This portion of the monitoring focused on risk assessments, audit reviews, and payment requests pertaining to subrecipients. (2) findings and (1) observation occurred. A summary of the findings include:</p> <ul style="list-style-type: none"> - Required contract elements and assurances were missing, - Required contract documentation of TEGL 15-16 was missing. 	<p style="text-align: center;">5 Findings</p> <p style="text-align: center;">5 Observations</p> <p>This was our final review as Region 13, and it did not follow the format of a traditional monitoring. It was a “review”. As such, a standard Corrective Action Plan (CAP) was not created. However, we did modify and adjust our practices based on the feedback received, particularly to align with the needs of the new Region 27. Since CAPs serve as a historical record, the traditional approach was not applicable in this case. A clean slate approach will best serve our new consolidated region.</p>

Audit/Monitor	Report Date	Review Covered	Summary of Activity	Notes
			<p>Program Services – This portion of the monitoring encompassed a review of Welfare Transition, WIOA Adult/Dislocated Worker/Youth, and NDWG (lan) programs. For combined Program Services, there were no findings and (1) observation.</p>	
<p>DEO</p> <p>Quality Assurance Report Compliance Monitoring Review</p> <p>Programmatic & Financial Section</p>	<p>Virtual Review</p>	<p>01/01-23 – 12/31/23</p>	<p>DEO conducted a virtual review from 02/19 – 02/23/24.</p>	<p>The draft report has not yet been received from DEO.</p>
<p>Special Project – Consolidated Procedures</p> <p>Taylor Hall Miller Parker (THMP)</p>	<p>Virtual Review</p> <p>List of Recommendations received on 10/02/24</p>	<p>07/01/24 – 09/30/24</p>	<p>THMP conducted a virtual review from 09/17 – 09/20/24.</p>	<p>We are currently reviewing and considering all recommendations.</p>



November 4, 2024

Information Brief

Financial Reports

Background

The three reports that follow this brief will provide the Finance Committee with the status of CareerSource Brevard Flagler Volusia (CSBFV) funding, budgets, and expenditures for the fiscal period beginning on July 1, 2024 and ending on September 30, 2024.

Report Descriptions

CSBFV BUDGET TO ACTUAL REPORT (ATTACHMENT 1)

The report provides a comprehensive analysis of funding and spending in the first quarter of the program year 2024-2025 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 administrative 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 administrative costs incurred to date are shown in the right column for each expenditure category. The total indirect administrative cost applied to the grants using our approved indirect cost allocation method is deducted at the bottom of the column to arrive at the total indirect cost recovered to date.

CSBFV FISCAL DASHBOARD INDICATORS (ATTACHMENT 2)

- Temporarily Omitted Graph - Calculates the CSBFV total quarterly spending per job placement (total quarterly expenditures divided by total quarterly job placements). Compares the previous year's quarterly calculation to the current quarter's calculated spending per job placement
 - Please note for this period and last – State published placement numbers were not reported; therefore, this graph of “Spending by Job Placement” is omitted.
- Displays the quarterly calculations for required spending caps:
 - 1) Administration – limited to 10% of total grant expenditures at year-end
 - 2) ITA Spending – minimum of 30% of total grant expenditures at year-end
 - 3) Youth Spending – minimum of 75% for out-of-school youth

CSBFV 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.



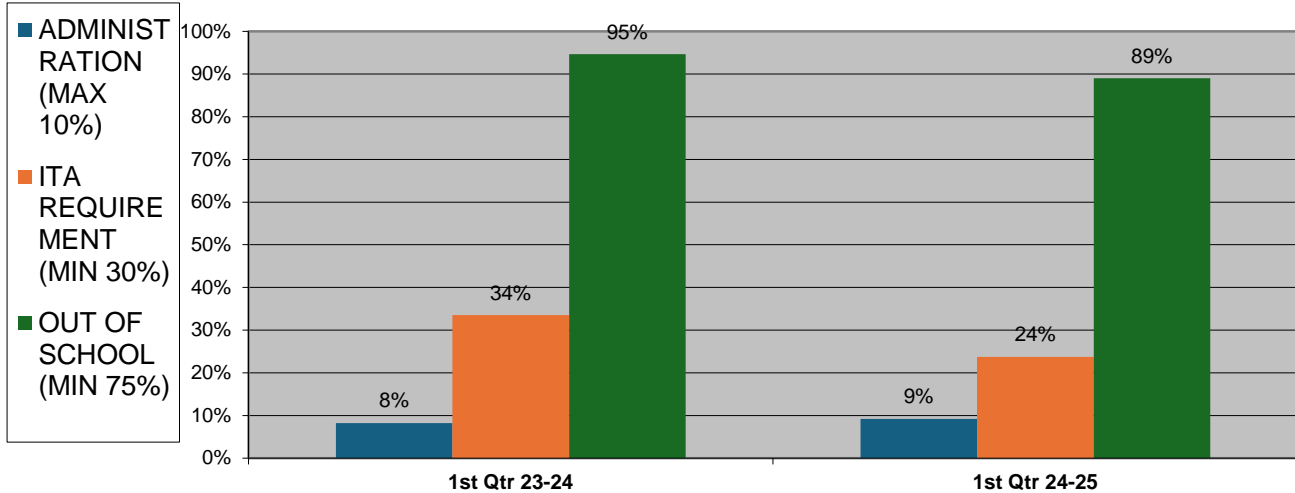
Budget to Actual Report
As of September 30, 2024

Revenue PY 2024 - 2025	Annual Budget	WIOA Adult/DW	WIOA Youth	Welfare Transition	NEG Grants	FAWA/Space		INDIRECT POOL
						Coast Alliance	Other Grants	
Carry In Funds From PY 23 - 24	4,844,531	338,852	968,528	260,187		1,939,567	1,337,397	
PY 23 - 24 Base Awards	14,287,748	2,886,897	1,208,458	2,595,229	3,480,982		4,116,182	
Award Total - Available Funds	19,132,279	3,225,749	2,176,986	2,855,416	3,480,982	1,939,567	5,453,579	
LESS planned Carryover For PY 25 - 26	(1,197,482)	-	(906,344)	-	-	-	(291,138)	
Total Available Revenue	17,934,797	3,225,749	1,270,642	2,855,416	3,480,982	1,939,567	5,162,441	

Expenditures								Total Expenditures - 9/30/24	% of Budget - 9/30/24	
Program Operations/Business Services	2,822,065	102,917	96,436	94,864	242,618	97,032	436,161	1,070,029	37.9%	9,857
Infrastructure/Maintenance Related Costs	1,429,337	19,832	8,773	17,793	26,258	11,237	44,218	128,111	9.0%	28,241
IT Costs/Network Expenses	560,806	3,053	1,351	2,739	4,042	1,730	6,807	19,722	3.5%	176
Contracted One-Stop Services	5,672,948	173,161	159,584	168,276	81,171	103,833	474,514	1,160,539	20.5%	-
Customer Training Activities	4,048,083	63,707	4,002	-	250,820	106,450	14,092	439,071	10.8%	-
Customer Support Services	248,759	3,576	1,758	54,003	-	-	3,126	62,462	25.1%	-
Indirect Cost (Budgeted at 7% of Direct)	1,525,000	43,973	18,864	32,313	80,869	45,486	88,254	309,759	20.3%	(309,759)
TOTAL EXPENDITURES	17,934,796	435,942	302,145	393,066	719,834	380,341	1,124,521	3,355,850	18.7%	-
REMAINING AVAILABLE FUNDS		2,789,807	968,497	2,462,350	2,761,148	1,559,226	4,037,920			
% OF FUNDS EXPENDED BY GRANT THROUGH 9/30/24		13.5%	23.8%	13.8%	20.7%	19.6%	21.8%			



ANNUAL SPENDING CAPS BY QUARTER



	1st Qtr 23-24	1st Qtr 24-25			
PROGRAM SPENDING:					
ADMINISTRATION (MAX 10%)	403,971	309,759			
PROGRAM ACTIVITIES	4,497,697	3,046,090			
CUSTOMER SPENDING:					
STATE ITA COSTS (MIN 30%)	225,385	103,428			
OTHER PROGRAM COSTS	446,751	332,514			
YOUTH SPENDING:					
IN-SCHOOL	13,940	31,161			
OUT-OF-SCHOOL (MIN 75%)	246,268	252,120			



CURRENT YEAR FEE FOR SERVICE ACTIVITIES (07/01/24-09/30/24)

Unrestricted Balances: **Cash in Hand \$282,790** **Certificates of Deposit \$78,857** **Total Cash & Equivalents \$361,647**
Unrestricted Balances: **Beginning \$306,928** **Current Year \$49,973** **Total Fund Balance \$356,901**

	AARP BTW 50+ & Skills Accelerator		Truist Grant		Cocoa Works Program		Ticket to Work, TFF & Other Fee for Service Activities		TOTALS	
	% of Revenue		% of Revenue		% of Revenue		% of Revenue		% of Revenue	
Revenue										
Grant Awards	\$ 32,000	100.0	\$ 30,266	100.0	-	-	\$ 10,433	83.3	\$ 72,699	97.2
Contract Revenue	-	0.0	-	0.0	-	-	-	0.0	-	0.0
Sponsorship Revenue	-	0.0	-	0.0	-	-	-	0.0	-	0.0
Donated Revenue	-	0.0	-	0.0	-	-	-	0.0	-	0.0
Charges For Services	-	0.0	-	0.0	-	-	-	0.0	-	0.0
Website Licenses	-	0.0	-	0.0	-	-	-	0.0	-	0.0
Interest Earnings	-	0.0	-	0.0	-	-	2,088	16.7	2,088	2.8
Total Revenue	\$ 32,000	100.0	\$ 30,266	100.0	\$ -	-	\$ 12,521	100.0	\$ 74,787	100.0
Expenses										
Personnel	\$ -	0.0	\$ -	0.0	\$ -	-	\$ -	0.0	\$ -	0.0
Travel / Training	-	0.0	-	0.0	-	-	2,646	21.1	2,646	3.5
Outreach	600	1.9	-	0.0	-	-	200	1.6	800	1.1
Software	-	0.0	-	0.0	-	-	-	0.0	-	0.0
Supplies	-	0.0	-	0.0	-	-	22	0.2	22	0.0
Equipment	-	0.0	-	0.0	-	-	-	0.0	-	0.0
Professional Services	9,946	31.1	-	0.0	-	-	3,527	28.2	13,473	18.0
Customer Training	-	0.0	-	0.0	-	-	-	0.0	-	0.0
Customer Support	4,759	14.9	650	2.1	-	-	-	0.0	5,409	7.2
Indirect Costs	1,121	3.5	130	0.4	-	-	1,213	9.7	2,464	3.3
Total Expenses	\$ 16,426	51.3	\$ 780	2.6	\$ -	-	\$ 7,608	60.8	\$ 24,814	33.2
Net Profit (Loss)	\$ 15,574	48.7	\$ 29,486	97.4	\$ -	-	\$ 4,913	39.2	\$ 49,973	66.8

VENDOR PAYMENTS REPORTED FROM 7/1/24 - 9/30/24 (>1,500)

VENDOR	AMOUNT	PURPOSE
22ND Century Technologies, Inc	56,691.89	Participant work experience for the Hurricane Ian Grant
72 Mile Marketing, LLC	3,034.50	Consulting Services
Abila, Inc.	3,687.50	Finance Software Maintenance
All Brevard Storage, LLC,	2,108.88	Storage Facility
AVIS Rent A Car System, Inc.	5,169.35	Vehicle Rental for Hurricane Ian
Bowen McClitt & Britt of FL.®	26,899.00	Annual Insurance renewal-Vehicle additions (Ian)
Brady Industries of Florida	1,622.20	Janitorial Supplies
Brandt Ronat and Company	13,225.00	Outreach /Rebranding
Brevard Nursing Academy	13,673.70	Nursing Scholarships
CareerSource Central Florida	1,500.00	RFP Cost Analysis
CareerSource Flagler Volusia	5,957.40	Reimburse July Microsoft Survey Monkey
Catered Dish	2,275.00	Food for All Staff Event
Clean and Fresh Janitorial Services LLC	10,440.00	Janitorial Services
Cobb Cole	6,343.75	Legal Services - Consolidation
Codecraft Works, LLC	15,200.00	Scholarship Tuition - FAWA
CommunityHealth IT, Inc	4,620.00	OJT
Doxa Academy	3,609.00	Scholarship Tuition
Early Learning Coalition of Brevard County	1,900.00	Support Services - Childcare
Eastern Florida State College	4,819.22	Scholarship Tuition
Economic Dev Com Space Coast	12,040.00	EDC Annual Membership
Educare Envision College of Nursing	34,815.67	Scholarship Tuition
FleetForce Truck Driver Training	1,581.25	Scholarship Tuition
Florida Workforce Development Association	7,000.00	FWDA Membership
Graybar Financial Services	4,998.00	Stratus Phone System - Flagler Volusia
HERC Rentals, Inc	100,417.40	Rental of Heavy Equipment for Hurricane Ian grant
Home Depot Credit Services	1,850.71	Hurricane Ian Supplies
HR Compensation Consultants, LLC	7,000.00	HR Consulting Services
IM Solutions, Inc.	5,479.38	OJT
Indelible Solutions, LLP	31,237.50	Fiscal Agent CFO - Flagler Volusia
Iron Mountain	5,736.92	Offsite Storage of Records
Kemper Business Systems	3,189.45	Office Machine Maintenance
James Moore & Co.	18,000.00	Financial Statement Preparation
Lightcast Economic Modeling, LLC	9,999.00	Subscription
Make Today Creative	1,616.50	Consulting Services
Merritt Island Air & Heat, Inc.	5,340.00	A/C Repairs
New York Wired for Education, Inc	30,000.00	Metrix Online Learning Subscription
Office Depot	1,822.49	Office Supplies
Precision Carpet-Tile & Upholstery Cleaning, Inc	10,676.60	Janitorial Services
Premier Virtual	9,500.00	Job Fair Subscription
Quality Labor Management, LLC	249,925.64	Participant work experience for the Hurricane Ian Grant
Quantum Improvements Consulting LLC	5,000.00	Consulting Services-FAWA
Sage Software, INC	3,869.00	Fixed Assed Software
Service Express LLC	1,848.00	Hardware Maintenance
Sidus Space Inc	5,576.50	OJT
Sun Nuclear Corporation	3,870.55	OJT
Sunbelt Rentals	37,676.94	Rental of heavy equipment for Hurricane Ian grant
Taylor Hall Miller Parker P.A.	8,900.00	Fiscal Consulting & Board Member Orientation Training
The Astronauts Memorial Foundation, Inc	7,000.00	Career and Networking Events
Truck Driver Institute of Florida, Inc.	14,488.00	CDL Scholarships
U.S. Postal Service	2,000.00	Postage Refill for Flagler Volusia
United Rentals	1,523.35	Heavy Equipment Rental - Hurricane Ian
United Space Coast Cables	15,142.00	IWT
Widerman Malek, P.L.	5,366.25	Legal Services - Consolidation
Wright Express	17,175.98	Fuel for COVID-19 program rental vehicles
TOTAL	864,439.47	<i>Page 15 of 15</i>