



# **Finance Committee Meeting**

CareerSource Tampa Bay

Apr 28, 2022 9:00 AM - 10:00 AM EDT

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<b>A. Next Meeting: June 30, 2022</b>	
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# Finance Committee Meeting Minutes

CareerSource Tampa Bay  
Jan 27, 2022 at 9:00 AM EST

## **Attendance**

### **Members Present (Remote):**

Constance Daniels, Elizabeth Gutierrez, Karen Koundourakis, Ian Lieberman, Gwen Myers, Donald Noble

### **Members Absent:**

Randall King, Richard Padilla

## **Attendance**

### **Members Present (Remote):**

Sheila Doyle, John Flanagan, Anna Munro, Tammy Stahlgren

### **Guests Present (Remote):**

Corinne Turcotte - James Moore, Ben Clark - James Moore

### **Board Liason Present (Remote):**

Ken Jones

I. Call to Order, Roll Call and Welcome (Presenters: Donald Noble)

Chair Noble called the meeting to order at 9:01 a.m. There was a quorum present.

II. Pledge of Allegiance (Presenters: Donald Noble)

Chair Noble led the Pledge of Allegiance.

III. Action/Discussion Items

A. Approval of Minutes - October 28, 2021 (Presenters: Donald Noble)

**Motion:**

To approve the minutes of the October 28, 2021 Finance Committee meeting.

Motion moved by Karen Koundourakis and motion seconded by Constance Daniels. Motion carried.

B. Required Communication and Acceptance of Annual Financial Statement Audit for the Fiscal Year ended June 30, 2021 (Presenters: Corinne Turcotte, Ben Clark)

Ben Clark and Corrine Turcotte provided an overview of the Annual Financial Statement Audit. In summary, the audit went well, and no current year audit findings were noted.

James Moore noted that in a couple years we are going to have a pretty significant “accounting standards” change, as it relates to leases. Leases will be required to be recorded on the balance sheet. This will have a large impact on financial statements.

**Motion:**

To approve the acceptance of the Annual Financial Statement Audit for the fiscal year ended June 30, 2021.

Motion moved by Gwen Myers and motion seconded by Constance Daniels.  
Motion carried.

C. 2021 – 2022 Budget Modification No. 2 (Presenters: Sheila Doyle)

The Total budgeted revenue has increased from \$27,079,708 to \$ 28,053,860 for an overall increase of \$974,152.

This is due to the following:

**Workforce Innovation & Opportunity Act Programs:**

Increase in WIOA Adult of \$1,500,000

Decrease in WIOA Dislocated Worker of \$1,700,000

Decrease in WIOA Supplemental of \$200,000

New award - WIOA Get There Faster – Military Program of \$1,210,000

**Employment Services**

New award - Wagner Peyser One Stop Security of \$84,000

**Welfare Transition Program:**

Decrease in Welfare Transition of \$338,167

**Direct Grants and Special Projects:**

New award – Foundation of Caring for \$18,320

New award – Hillsborough County Sector Strategies for \$400,000

Additionally, there was an increase in expenditures of \$972,623.

**Motion:**

To approve the adjustment to the revenue budget and resultant modification to the expenditure budget.

Motion moved by Karen Koundourakis and motion seconded by Gwen Myers.  
Motion carried.

IV. Other Administrative Matters

There were none.

V. Information Items

- A. Expenditure Reports for the Period Ending December 31, 2021 (Presenters: Sheila Doyle)

There was no discussion.

VI. Public Comments

There were none.

VII. Adjournment

The meeting adjourned at 9:32 a.m.

Minutes submitted by Tammy Stahlgren, Administrative Services Coordinator.

DRAFT



## **Action Item**

### **PY 2021-2022 Budget Modification No. 3**

#### **Information:**

Total budgeted revenue has increased from \$28,053,860 to \$28,267,627 for an overall increase of \$213,767. This is due to the following:

#### **Workforce Innovation & Opportunity Act Programs:**

Decrease in WIOA Performance Incentives of \$98,733 *(see FN 1)*

#### **Employment Services:**

Increase in Military Family of \$10,000 *(see FN 2)*

#### **Direct Grants and Special Projects:**

Increase in Hillsborough County ACE program for \$272,500 *(see FN 3)*

New award – Community Foundation of Tampa Bay for \$30,000 *(see FN 4)*

Additionally, there was an increase in expenditures of \$212,976.

#### **Recommendation**

Approval of the adjustment to the revenue budget and resultant modification to the expenditure budget.

#### Footnotes:

- 1) *The amount originally awarded was based on the potential amount that could have been earned if all performance metrics had been met.*
- 2) *Additional funds received from DEO to assist with program operations.*

- 3) *Extension of award was approved through 9/30/2022 for a total of \$545,000. Increase of \$272,500 in PY 2021-2022 relates to anticipated expenditures through the end of the fiscal year 6/30/22.*
- 4) *American Rescue Plan (ARP) funding received through the Community Foundation of Tampa Bay to assist with costs related to safety and health standards as a result of COVID-19.*

**CareerSource Tampa Bay  
PY 2021-2022 Revenue Budget  
Modification #3**

<b>Program/Award</b>	<b>Approved Budget</b>	<b>Modification No. 3</b>	<b>Modified Budget</b>
WIOA Adult	6,856,036	-	6,856,036
WIOA Youth	5,666,668	-	5,666,668
WIOA Dislocated Worker	2,824,110	-	2,824,110
WIOA Rapid Response	263,236	-	263,236
WIOA Performance Incentives	445,628	(98,733)	346,895
WIOA Get There Faster - Military Program	1,210,000	-	1,210,000
<b>Subtotal WIOA</b>	<b>17,265,678</b>	<b>(98,733)</b>	<b>17,166,945</b>
Wagner Peyser	2,078,937	-	2,078,937
Wagner Peyser - One Stop Security	84,000	-	84,000
Veterans Programs	266,090	-	266,090
SNAP	595,831	-	595,831
Trade Adjustment Act	273,197	-	273,197
Military Family	98,434	10,000	108,434
<b>Subtotal Employment Services</b>	<b>3,396,489</b>	<b>10,000</b>	<b>3,406,489</b>
Welfare Transition Program	4,605,333	-	4,605,333
<b>Subtotal WTP</b>	<b>4,605,333</b>	<b>-</b>	<b>4,605,333</b>
Reemployment & Eligibility Assessment (RESEA)	527,518	-	527,518
Hillsborough County - ACE	609,000	272,500	881,500
NDWG - COVID 19	683,022	-	683,022
Hillsborough County - Sector Strategies	400,000	-	400,000
Tech Quest Apprenticeship (TQA)	79,000	-	79,000
Tech Boost	387,000	-	387,000
United Way Suncoast	82,500	-	82,500
Foundation of Caring	18,320	-	18,320
Community Foundation of Tampa Bay	-	30,000	30,000
<b>Subtotal Grants and Special Projects</b>	<b>2,786,360</b>	<b>302,500</b>	<b>3,088,860</b>
<b>Total Combined</b>	<b>28,053,860</b>	<b>213,767</b>	<b>28,267,627</b>

**CareerSource Tampa Bay  
Planning Budget - Modification #3  
Fiscal Year 2022 (July 2021-June 2022)**

	Workforce Innovation & Opportunity Act	Employment Services Programs	Welfare Transition Programs	Direct Grants & Special Projects	Adjusted Budget FY 2021-2022	Prior Approved Budget FY 2021-2022	Modification #3
<b>Revenue:</b>							
Fiscal Year 2022 New Allocations	7,930,581	2,475,924	3,980,492	1,654,738	16,041,735	15,729,235	312,500
Carryforward from Prior Year Allocations	9,236,364	930,565	624,841	1,434,122	12,225,892	12,324,625	(98,733)
<b>Total Revenue</b>	<b>17,166,945</b>	<b>3,406,489</b>	<b>4,605,333</b>	<b>3,088,860</b>	<b>28,267,627</b>	<b>28,053,860</b>	<b>213,767</b>
<b>Expenditures:</b>							
<b>Program Services - Allocated Costs:</b>							
Business Services	1,015,482	-	192,554	-	1,208,036	1,208,036	-
Case Management	2,639,334	550,744	1,685,061	19,824	4,894,963	4,909,913	(14,950)
Career Services	342,954	-	45,307	-	388,261	388,261	-
One Stop Operating/Facilities Costs	237,744	1,289,934	387,195	47,127	1,962,000	1,962,000	-
Technology	30,044	505,940	153,648	200,368	890,000	890,000	-
Community Outreach	28,658	277,200	81,946	32,196	420,000	420,000	-
Program Staff Training & Professional Development	2,003	33,729	10,243	4,025	50,000	50,000	-
<b>Subtotal - Program Services Allocated</b>	<b>4,296,219</b>	<b>2,657,547</b>	<b>2,555,954</b>	<b>303,540</b>	<b>9,813,260</b>	<b>9,828,210</b>	<b>(14,950)</b>
<b>Program Services - Direct Costs:</b>							
Participant & Work Based Learning	7,073,000	220,000	1,310,000	1,699,400	10,302,400	10,103,400	199,000
Direct Grants & Special Projects - Salaries & Benefits	-	-	-	329,133	329,133	300,207	28,926
Subrecipient Contracts	4,097,948	60,000	182,282	465,664	4,805,894	4,805,894	-
DEO Staff Travel	-	35,000	-	-	35,000	35,000	-
<b>Subtotal - Program Services Direct</b>	<b>11,170,948</b>	<b>315,000</b>	<b>1,492,282</b>	<b>2,494,197</b>	<b>15,472,427</b>	<b>15,244,501</b>	<b>227,926</b>
<b>Total Program Service Costs:</b>	<b>15,467,167</b>	<b>2,972,547</b>	<b>4,048,236</b>	<b>2,797,737</b>	<b>25,285,687</b>	<b>25,072,711</b>	<b>212,976</b>
<b>Indirect Costs</b>							
Indirect Costs	1,605,468	403,615	534,840	256,077	2,800,000	2,800,000	-
<b>Total Indirect Costs</b>	<b>1,605,468</b>	<b>403,615</b>	<b>534,840</b>	<b>256,077</b>	<b>2,800,000</b>	<b>2,800,000</b>	<b>-</b>
<b>Total Expenditures</b>	<b>17,072,635</b>	<b>3,376,162</b>	<b>4,583,076</b>	<b>3,053,814</b>	<b>28,085,687</b>	<b>27,872,711</b>	<b>212,976</b>
<b>Unobligated Balance</b>	<b>94,310</b>	<b>30,327</b>	<b>22,257</b>	<b>35,046</b>	<b>181,940</b>	<b>181,149</b>	<b>791</b>





## **Action Item**

# **2022-2023 Planning Budget**

### **Background**

CareerSource Tampa Bay's (CSTB) 2022-2023 Planning Budget has been prepared based on preliminary information received from the Department of Economic Opportunity (DEO) for our primary formula-based funding streams: Workforce Innovation and Opportunity Act (WIOA), Wagner-Peyser and Welfare Transition Program (WTP). The WIOA allocations are projecting an approximate 5-9% decrease from the prior year allocations while Wagner Peyser and WTP are indicating level funding. Estimates for other recurring funding sources have been based on prior year allocations. Carryforward amounts are estimated based on current available information and anticipated expenditures through the end of our current fiscal year, June 30,2022. A budget modification will be presented in the first quarter of FY2023 once all final allocations and carryforward amounts are known.

CSTB Board of Directors, along with, the Hillsborough Board of County Commissioner's (BOCC) are responsible for approval of the annual Planning Budget. The budget will go before the CSTB Board of Directors on May 19,2022 and before the Hillsborough BOCC in early June for final approval. Once approved by BOCC, the budget is then submitted to the State Workforce Board, CareerSource Florida, and DEO for their review.

### **2022-2023 Planning Budget Information**

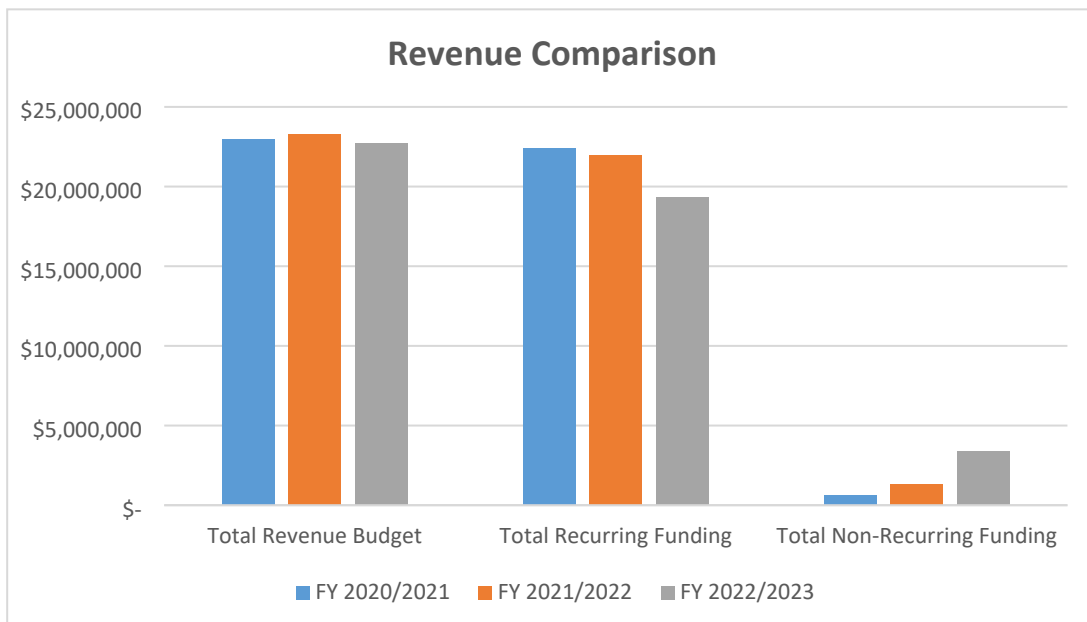
#### **Revenue Budget**

The total projected revenue for FY2023 is \$22,718,926, which includes \$9,523,500 in anticipated carryforward dollars. Carryforward amounts consist of both recurring and non-recurring funding as several of the grants span multiple fiscal years. Overall, we are projecting a decrease in revenues over the FY2022 preliminary budget of \$549,941.

## Revenue Comparison

The below chart represents the comparison of the FY2023 projected revenues to the past two fiscal years recurring and non-recurring revenues. Recurring revenues, consisting of both new awards and carryforward funding, have remained fairly consistent over the past several years. The increase in non-recurring revenues in the current year is related to the Get There Faster – Military award , as well as, additional funds received from Hillsborough County.

Fiscal Year	Total Revenue Budget	Total Recurring Funding	Total Non-Recurring Funding
FY 2020/2021	\$ 22,983,190	\$ 22,378,190	\$ 605,000
FY 2021/2022	\$ 23,268,867	\$ 21,942,117	\$ 1,326,750
FY 2022/2023	\$ 22,718,926	\$ 19,313,426	\$ 3,405,500



## Recurring Funding

Recurring revenues consist of formula, needs based and CareerSource Florida Board formula allocations provided annually to each of the twenty-four Local Workforce Development Boards within the State of Florida. Recurring revenues include both current year allocations and prior year carryforward amounts for these funding streams.

The recurring revenues by funding source with their funding basis and methodology are represented below:

<b>Recurring Funding</b>		
<b>Funding Source</b>	<b>Funding Basis</b>	<b>Funding Methodology</b>
WIOA Adult	Federal Formula	Relative share of workforce, unemployment and poverty factors
WIOA Dislocated Worker	Federal Formula	Relative share of workforce, unemployment and poverty factors
WIOA Youth	Federal Formula	Relative share of workforce, unemployment and poverty factors
Wagner Peyser	CSF Board Formula Allocation	Relative share of workforce and unemployment
Veterans Programs	Needs based	Based on LWDB's staffing needs and related costs to support these positions
Supplemental Nutrition Assistance Program (SNAP)	Needs based	Based on LWDB's relative share of Able Bodied Working adults without children receiving food stamps
Trade Adjustment Act (TAA)	Needs based	Based on number of workers in the local area that have been laid off or whose jobs have been threatened because of foreign trade or competition
Military Family	Needs based	Provided to select regions with larger populations of active duty military
Temporary Assistance for Needy Families (TANF)/Welfare Transition	CSF Board Formula Allocation	50% of allocation is based upon the LWDB's relative share of the number of children within households receiving food stamps. 50% based on relative share of TANF caseload
Re-employment Services & Eligibility Assessment (RESEA)	CSF Board Formula Allocation	Based on LWDB's relative share of re-employment claims filed

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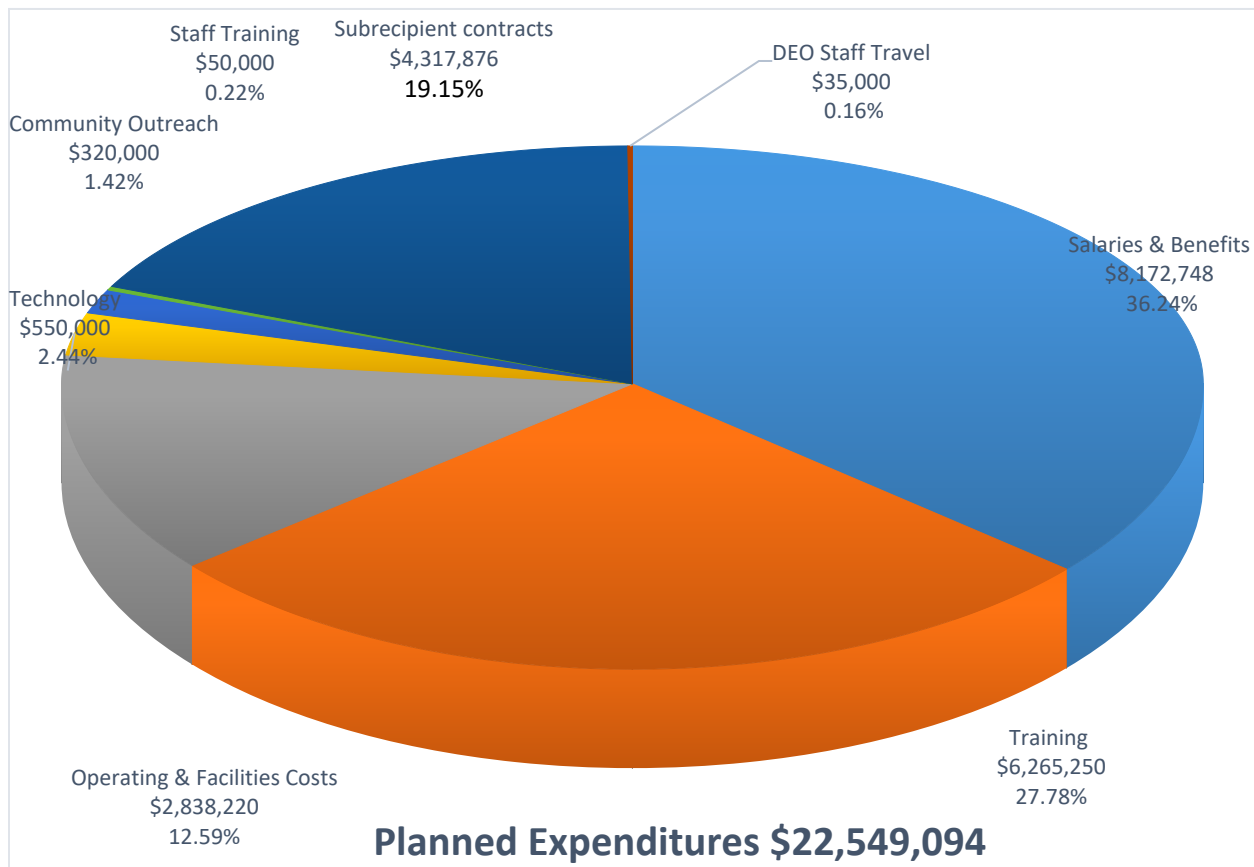
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*\*\* CareerSource Florida (CSF) Funding methodology based on prior year data. Current year information will be available after CSF Finance Council meeting.*

## Planned Expenditures

The total projected expenditures for FY2023 are \$22,549,094. The below graph provides the categories of expenditures. The most significant projected expenditures are:

- Salaries and benefits – approx. \$8.2M or 36.0% of total budgeted expenditures. *Note: Approximately 95% of costs captured in the Case Management and Career Services cost pools are related to salaries & benefits. Approximately 80% of costs captured in the Business Services and Indirect cost pool are related to salaries and benefits.*
- Participant & Work Based learning – approx. \$6.3M or 28.0% of total budgeted expenditures.
- Subrecipient contracts - \$4.3M or 19% of total budgeted expenditures.



The Planning Budget expenditures are broken down into three main categories: Program Services – Allocated, Program Services – Direct and Indirect Costs.

- **Program Services – Allocated** are pooled costs that are allocated to the various funding streams based on a specific driver (i.e. staff salaries, caseloads, etc.). The cost pools and their related expenditures consist of the following:
  - **Business Services Cost Pool** - expenditures in this cost pool are associated with the personnel and non-personnel costs related to Business Services staff. Business Services staff are responsible for developing business partnerships, promoting business training programs, and providing value-added workforce solutions. Expenditures include salaries, fringe benefits, travel, supplies, communications, and other operating costs.
  - **Case Management Cost Pool** – expenditures in this cost pool are associated with the personnel and non-personnel costs related to staff providing direct customer services. Program Services staff are responsible for case management, and job seeker training programs. Expenditures include salaries, fringe benefits, travel, supplies, communications, and other operating costs.
  - **Career Services Cost Pool** - expenditures in this cost pool are associated with personnel and non-personnel costs related to staff assisting customers in the various Career Center resource rooms. Career Service staff are responsible for providing basic career services including but not limited to, orientations, initial assessments and referrals to other partners and services. Expenditures include salaries, fringe benefits, travel, supplies, communications and other operating costs.
  - **One Stop Operating/Facilities Costs** - expenditures in this cost pool are associated with the career centers. These costs include, rent, utilities, communications, supplies, etc. *Note: We currently have four One Stop centers located in Tampa, Brandon, Ruskin and Plant City.*
  - **Technology** - expenditures in this cost pool are associated with the purchase of equipment, professional services, software and non-consumable supplies for the provision of the one stop services. These expenditures include computers, office equipment, network equipment, software licenses, equipment maintenance, IT Service provider, etc.
  - **Community Outreach** - expenditures in this cost pool are associated with the outreach activities of one-stop services to the general public and employers. These expenditures include classified ads, printed materials, job fairs, employer seminars, and focus groups, as well as community event sponsorships, etc. Outreach activities that are specific to a program are directly charged to that program.

- **Program Staff Training & Professional Development** - expenditures in this cost pool are associated with various training and professional development activities for One Stop center staff. These expenditures include professional services, memberships, supplies, etc.
- **Program Services – Direct** are those costs identifiable to a specific cost center or funding stream. Direct Program cost categories are as follows:
  - **Participant & Work Based Learning** – these are expenditures directly related to participants and/or employers. This includes, but is not limited to, Individual Training Accounts (ITA's), Supportive Services, On the Job Training (OJT), Paid Work Experience (PWE) and Incumbent Worker Training (IWT).
  - **Direct Grants & Special Projects – Salaries & Benefits** – these are expenditures related to staff working on grants or special projects outside of our general one-stop offerings. For the FY2023 budget this includes the National Emergency grant, the Hillsborough County Apprenticeship-to-Career Empowerment or ACE program, the Hillsborough County Targeted Industry Sector Workforce Training and Placement program, Tech Quest Apprenticeship and Tech Boost.
  - **Subrecipient Contracts** – this is related to payments made to subrecipients/subcontractors for services rendered under specific contract terms. For the FY2023 budget this includes services that were outsourced to Educational Data Systems, Inc. (EDSI) for Career Services/One Stop Operator, Business Services, WIOA AD/DW and certain special grants.
  - **DEO Staff Travel** – these are expenditures related to travel for staff that are jointly managed with DEO and work out of our One Stop centers. DEO pays for their salaries and provides additional funding to cover these ancillary expenses.
- **Indirect Costs** - are pooled costs that are allocated to the various funding streams based on a specific driver (i.e. staff salaries, total expenditures, etc.). The pool and its related expenditures consist of the following:
  - Indirect expenditures are those associated with the personnel and non- personnel costs related to Board staff. Board staff is responsible for the planning, development, oversight and administrative functions of all programs funded through the Local Workforce Development Board. The board staff provides support services for the One-Stop System, including Management Information Systems, Facility Management, Community Outreach, One-Stop Staff training and development activities. Expenditures include personnel costs, travel, supplies, equipment, communications, facilities, and other related operating cost.

## **Recommendation**

To approve the PY2023 Planning Budget in order to provide to the CSTB Board of Directors and Hillsborough BOCC for their approvals and allow for required submission to the State Workforce Board and Department of Economic Opportunity for review. Final approval will allow us to have the budget in place for the beginning of the new fiscal year starting July 1, 2022.

**CareerSource Tampa Bay  
Planning Budget  
Fiscal Year 2023 (July 2022-June 2023)**

	Workforce Innovation & Opportunity Act	Employment Services Programs	Welfare Transition Programs	Direct Grants & Special Projects	Budget FY 2022-2023	Budget FY 2021- 2022	Increase/ (Decrease) FY2023 & FY2022
<b>Revenue:</b>							
Fiscal Year 2023 New Allocations	5,648,250	2,164,684	4,380,492	1,002,000	13,195,426	13,261,117	(65,691)
Carryforward from Prior Year Allocations	6,910,000	585,000	800,000	1,228,500	9,523,500	10,007,750	(484,250)
<b>Total Revenue</b>	<b>12,558,250</b>	<b>2,749,684</b>	<b>5,180,492</b>	<b>2,230,500</b>	<b>22,718,926</b>	<b>23,268,867</b>	<b>(549,941)</b>
<b>Expenditures:</b>							
<b>Program Services - Allocated Costs:</b>							
Business Services	726,440	-	263,560	-	990,000	1,139,714	(149,714)
Case Management	2,214,291	476,882	1,724,047	23,852	4,439,072	3,961,839	477,233
Career Services	351,582	-	45,431	-	397,013	413,516	(16,503)
One Stop Operating/Facilities Costs	248,791	1,133,885	403,577	53,747	1,840,000	2,000,000	(160,000)
Technology	119,190	239,907	116,248	74,655	550,000	650,000	(100,000)
Community Outreach	77,362	145,900	65,801	30,937	320,000	370,000	(50,000)
Program Staff Training & Professional Development	1,684	32,193	10,967	5,156	50,000	50,000	-
<b>Subtotal - Program Services Allocated</b>	<b>3,739,340</b>	<b>2,028,767</b>	<b>2,629,631</b>	<b>188,347</b>	<b>8,586,085</b>	<b>8,585,069</b>	<b>1,016</b>
<b>Program Services - Direct Costs:</b>							
Participant & Work Based Learning	3,825,000	185,000	1,425,000	830,250	6,265,250	7,226,500	(961,250)
Direct Grants & Special Projects - Salaries & Benefits	-	-	-	494,883	494,883	140,357	354,526
Subrecipient Contracts	3,526,579	39,000	337,297	415,000	4,317,876	4,200,000	117,876
DEO Staff Travel	-	35,000	-	-	35,000	35,000	-
<b>Subtotal - Program Services Direct</b>	<b>7,351,579</b>	<b>259,000</b>	<b>1,762,297</b>	<b>1,740,133</b>	<b>11,113,009</b>	<b>11,601,857</b>	<b>(488,848)</b>
<b>Total Program Service Costs:</b>	<b>11,090,919</b>	<b>2,287,767</b>	<b>4,391,928</b>	<b>1,928,480</b>	<b>19,699,094</b>	<b>20,186,926</b>	<b>(487,832)</b>
<b>Indirect Costs</b>							
Indirect Costs	1,379,316	426,085	764,008	280,591	2,850,000	2,919,287	(69,287)
<b>Total Indirect Costs</b>	<b>1,379,316</b>	<b>426,085</b>	<b>764,008</b>	<b>280,591</b>	<b>2,850,000</b>	<b>2,919,287</b>	<b>(69,287)</b>
<b>Total Expenditures</b>	<b>12,470,235</b>	<b>2,713,852</b>	<b>5,155,936</b>	<b>2,209,071</b>	<b>22,549,094</b>	<b>23,106,213</b>	<b>(557,119)</b>
<b>Unobligated Balance</b>	<b>88,015</b>	<b>35,832</b>	<b>24,556</b>	<b>21,429</b>	<b>169,832</b>	<b>162,654</b>	<b>7,178</b>





## **Action Item**

### **Audit and Tax Engagement Letter for Fiscal Year Ending June 30, 2022**

#### **Background:**

CareerSource Tampa Bay's formal procurement of Audit and Tax Services resulted in the selection of James Moore & Co., P.L. (James Moore) as the CPA firm. James Moore initial one-year contract was for the year ending June 30, 2019. At the discretion and approval of the Finance Committee and contingent upon satisfactory performance evaluation, the contract term has an option to extend for four (4) additional one (1) year periods, as follows:

- Option 1: June 30, 2020
- Option 2: June 30, 2021
- Option 3: June 30, 2022
- Option 4: June 30, 2023

#### **Results:**

James Moore, CPAs has become a trusted resource for CareerSource Tampa Bay (CSTB). They have displayed extensive knowledge of workforce development boards and a firm understanding of the guidelines and requirements surrounding the system, programs and the funding received. In addition, the CPA firm has consistently upheld a high level of responsiveness and have met all required reporting deadlines.

The attached audit and tax engagement letter (engagement letter) describes the CPA's terms and conditions for the year ended June 30, 2022 and represents Option three (3) of the four (4) year option to extend. The form and content are materially consistent with the prior year.

The audit and tax fees of \$23,625 and \$1,575, respectively, represents a 5% increase from the amount provided in James Moore's five (5) year cost proposal. The increase is due to higher operating costs experienced by James Moore. CSTB executive staff deem the increase to be acceptable.

#### **Recommendation:**

Staff recommends approval to engage James Moore & Co., P.L. to provide audit and tax services, for fees in the amount of \$23,625 and \$1,575, respectively, for the fiscal year ending June 30, 2022.

April 22, 2022

Tampa Bay Workforce Alliance, Inc.  
d/b/a CareerSource Tampa Bay  
4902 Eisenhower Boulevard, Suite 250  
Tampa, FL 33634

You have requested that we audit the financial statements of Tampa Bay Workforce Alliance, Inc. d/b/a CareerSource Tampa Bay (the Organization), which comprise the statement(s) of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In addition, if applicable, we will audit the entity's compliance over major federal award programs and major state projects for the period ended June 30, 2022. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objective of our expressing an opinion on the financial statements and an opinion on compliance regarding the entity's major federal award programs and major state projects.

The objectives of our audit of the financial statements is 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 auditors' report that includes our opinion. 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 auditing standards generally accepted in the United States of America (GAAS) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and 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.

The objectives of our compliance audit(s) are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the entity complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and Government Auditing Standards, if any, and perform procedures to address those requirements.

#### **Schedule of Expenditures of Federal Awards and/or State Financial Assistance (SEFA)**

We will subject the schedule of expenditures of federal awards and/or state financial assistance to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the schedule of expenditures of federal awards and state financial assistance is presented fairly in all material respects in relation to the financial statements as a whole.

## **Data Collection Form**

If applicable, prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility, if the Data Collection Form is applicable. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form, if applicable, is required to be submitted within the earlier of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

## **Audit of the Financial Statements**

We will conduct our audits in accordance with GAAS and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States of America; (if applicable) the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, Audit Requirements for Federal Awards (Uniform Guidance), (if applicable) Section 215.97, Florida Statutes, Florida Single Audit Act; and the provisions of Chapter 10.650, Rules of the State of Florida, Office of the Auditor General (if applicable).

As part of an audit of financial statements in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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.
- 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 the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- 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, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America, and the provisions of Chapter 10.650, Rules of the State of Florida, Office of the Auditor General. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of the Organization's financial statements. Our report will be addressed to the governing body of the Organization. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s) to our auditors' report, or if necessary, withdraw from the engagement. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

We also will issue a written report as required by Chapter 10.650, Rules of the State of Florida, Office of the Auditor General upon completion of our audit.

### **Audit(s) of Major Program and/or Major Project Compliance**

If applicable, our audit(s) of the entity's major federal award program(s) and/or state project(s) compliance will be conducted in accordance with the requirements of the Florida Single Audit Act; the Uniform Guidance; and Chapter 10.650, Rules of the State of Florida, Office of the Auditor General; and will include tests of accounting records, a determination of major programs and/or projects in accordance with the Uniform Guidance, Chapter 10.650, Rules of the State of Florida, Office of the Auditor General, and other procedures we consider necessary to enable us to express such an opinion on major federal award program and/or major state project compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

If applicable, the Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the entity's compliance based on the 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 GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting

from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements 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 entity's compliance with the requirements of the federal programs as a whole.

If applicable, our procedures will consist of determining major federal programs and, performing the applicable procedures described in the U.S. Office of Management and Budget OMB Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs, and performing such other procedures as we consider necessary in the circumstances. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Also, if applicable, as required by the Uniform Guidance, we will obtain an understanding of the entity's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity's major federal award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you, 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 have identified during the audit.

If applicable, Chapter 10.650, Rules of the State of Florida, Office of the Auditor General requires that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major state projects, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the entity's compliance based on the 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 GAAS, Government Auditing Standards, and Chapter 10.650, Rules of the State of Florida, Office of the Auditor General, will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements 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 entity's compliance with the requirements of the state projects as a whole.

If applicable, our procedures will consist of tests of transactions and other applicable procedures described in the State of Florida State Projects Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of the Organization's major state projects, and performing such other procedures as we consider necessary in the circumstances. The purpose of these procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major state projects in our report on compliance issued pursuant to Chapter 10.650, Rules of the State of Florida, Office of the Auditor General.

Also, if applicable, as required by Chapter 10.650, Rules of the State of Florida, Office of the Auditor General, we will obtain an understanding of the entity's internal control over compliance relevant to the audit in order to design and perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major state project. Our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Chapter 10.650, Rules of the State of Florida, Office of the Auditor General. However, we will communicate to you, 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 have identified during the audit.

As part of a compliance audit in accordance with GAAS, and in accordance with Government Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal award programs and/or major state projects, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

### **Reporting**

We will issue a written report upon completion of our audit of the Organization's financial statements. Our report will be addressed to the board of directors of the Organization. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

### **Reporting on Key Audit Matters**

Management has not requested that we communicate key audit matters in our auditors' report for this fiscal year.

### **Management Responsibilities**

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. 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;
3. For identifying, in its accounts, all federal awards received and state financial assistance expended during the period and the federal programs under which they were received;
4. For maintaining records that adequately identify the source and application of funds for federally funded activities;

5. For preparing the schedule of expenditures of federal awards and/or state financial assistance (including notes and noncash assistance received) in accordance with the Uniform Guidance (if applicable) and Chapter 10.650, Rules of the State of Florida, Office of the Auditor General requirements (if applicable);
6. For the design, implementation, and maintenance of internal control over federal awards, state financial assistance, and compliance;
7. For establishing and maintaining effective internal control over federal awards and state financial assistance that provides reasonable assurance that the entity is managing federal awards and state projects in compliance with federal and state statutes, regulations, and the terms and conditions of the federal awards and state financial assistance;
8. For identifying and ensuring that the entity complies with federal laws and state statutes, regulations, and the terms and conditions of federal award programs and state financial assistance projects and implementing systems designed to achieve compliance with applicable federal and state statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal award programs and state financial assistance projects;
9. For disclosing accurately, currently, and completely the financial results of each federal award and major state project in accordance with the requirements of the award;
10. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
11. For taking prompt action when instances of noncompliance are identified;
12. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
13. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
14. For submitting the reporting package and data collection form to the appropriate parties;
15. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
16. To provide us with:
  - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, including the disclosures, and relevant to federal award programs and state financial assistance projects, such as records, documentation, and other matters;
  - b. Additional information that we may request from management for the purpose of the audit;
  - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
  - d. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
  - e. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditors' report
17. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;

18. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
19. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
20. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on compliance;
21. For the accuracy and completeness of all information provided;
22. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information;
23. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter; and
24. For identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants.
25. Additionally, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review on the first day of fieldwork.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility (a) for the preparation of the supplementary information in accordance with the applicable criteria, (b) to provide us with the appropriate written representations regarding supplementary information, (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information, and (d) to present the supplementary information with the audited financial statements, or if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management, written confirmation concerning representations made to us in connection with the audit, including your understanding of your responsibilities as defined in this letter to us in your management representation letter.

#### **Other DEO Audit Engagement Requirements**

As a part of our audit, in accordance with the Florida Department of Economic Opportunity (DEO), we will also complete the following:

- We will test the Board's reconciliation of its financial records to the Subrecipient Enterprise Resource Application (SERA) maintained by DEO and include a note to the financial statements confirming whether or not such a reconciliation was performed by the Organization in a satisfactory manner.
- If applicable, we will test the Organization's compliance under federal audit guidelines with federal cash management requirements and to report any material problems. We will also test the Organization's compliance under the State of Florida DEO guidelines for cash management.



- We will provide a management letter for any findings not included in the audit report. If a management letter is not present, it will be stated so in the Schedule of Findings and Questioned Costs.
- We will audit all funds overseen, managed, or administered by the Organization. This includes funds that are provided to any auxiliary entity over which the Organization or Organization's leadership exercises any controlling influence, such as a foundation or an association.
- We will state in the Report on Compliance and Internal Control over Compliance Applicable to Each Major Federal Awards Program that the audit was conducted in accordance with the special audit guidance provided by the DEO.

### **Nonattest Services**

We will perform the following nonattest services: Preparation of IRS Form 990, and the Data Collection Form. With respect to any nonattest services we perform, we will not assume management responsibilities on behalf of the Organization. However, we will provide advice and recommendations to assist management of the Organization in performing its responsibilities. The Organization's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning competent individuals (Anna Munro, CPA and Sheila Doyle, CPA) to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the engagement are as follows. We will perform the services in accordance with applicable professional standards. This engagement is limited to the services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries. Our firm may advise the Organization with regard to different matters, but the Organization must make all decisions with regard to those matters.

Any nonattest services performed by us do not constitute an audit performed in accordance with *Government Auditing Standards*.

### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

During the course of the engagement, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditors' report to the date the financial statements are issued.

Corinne Turcotte is the service leader for the audit services specified in this letter. The service leader's responsibilities include supervising the services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the reports.

In accordance with the requirements of the Internal Revenue Service, we will prepare from your records and information you will provide, Internal Revenue Service Form-990—Return of Organizations Exempt from Tax and the required filings for the Organization. Should these require an extension, we will notify you as soon as possible. We will not audit or express assurance on these returns and filings.

Our fees for these services, including expenses, will be \$23,625 plus \$1,575 for the 990 tax return. Our ability to provide services in accordance with our estimated fees depends on the quality, timeliness, and accuracy of the Organization’s records, and, for example, the number of general ledger adjustments required as a result of our work. We will also need your personnel to be readily available during the engagement to respond in a timely manner to our requests. Lack of preparation, poor records, general ledger adjustments and/or untimely assistance will result in an increase of our fees.

Table below optional if multiple years for table format is desired to present fees

<u>Year</u>	<u>Audit Fee</u>	<u>990 Fee</u>
2022	\$23,625	\$1,575

At the conclusion of our audit engagement, we will communicate to those charged with governance the following significant findings from the audit:

- Our view about the qualitative aspects of the entity’s significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management’s consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

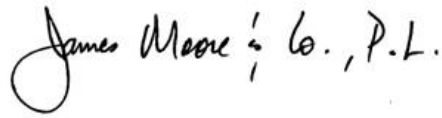
In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

The audit documentation for this engagement is the property of James Moore & Co., P.L. and constitutes confidential information. However, we may be requested to make certain audit documentation available to a grantor or their designee, a state agency providing direct or indirect funding, or the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of James Moore & Co., P.L. personnel. We will notify you of any such request. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

Tampa Bay Workforce Alliance, Inc.  
d/b/a CareerSource Tampa Bay  
April 22, 2022  
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This engagement letter includes the attached James Moore & Co., P.L. Standard Terms and Conditions as Attachment A which is incorporated and made a part of this engagement letter by reference.

Very truly yours,

A handwritten signature in black ink that reads "James Moore & Co., P.L." The signature is enclosed in a thin black rectangular border.

JAMES MOORE & CO., P.L.

RESPONSE:

This letter correctly sets forth the understanding of the Tampa Bay Workforce Alliance, Inc. d/b/a CareerSource Tampa Bay.

By \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_



CPAs & Advisors

## REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

April 23, 2021

To the Members  
James Moore & Co., P.L.  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of James Moore & Co., P.L. (the firm) in effect for the year ended October 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of James Moore & Co., P.L. in effect for the year ended October 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. James Moore & Co., P.L. has received a peer review rating of *pass*.

*Haddox Reid Eubank Betts PLLC*

**Attachment A**  
**James Moore and Co., P.L.**  
**Standard Terms and Conditions**

The terms and conditions set forth below are incorporated into the engagement letter agreement pursuant to which James Moore & Co., P.L. (“JMCO”, the “Firm”) will provide services to Tampa Bay Workforce Alliance, Inc. d/b/a CareerSource Tampa Bay (“Client”).

1. **Management’s Responsibilities** – Management of Client is responsible for establishing and maintaining an effective internal control system. JMCO services may include advice and recommendations which management may or may not adopt. Client’s management shall be fully and solely responsible for applying independent business judgment with respect to the services and work product provided by JMCO, to make implementation decisions, if any, and to determine further courses of action with respect to any matters addressed in any advice, recommendations, services, reports, or other work product or deliveries to Client. Management is responsible for the safeguarding of assets, the proper recording of transactions in the books of accounts, the substantial accuracy of the financial records, and the full and accurate disclosure of all relevant facts affecting the engagement to JMCO. Client should retain all the documents, canceled checks, and other data that form the basis of income and deductions. If the engagement also includes tax services, these records may be necessary to prove the accuracy and completeness of tax returns to a taxing authority. Client has final responsibility for the tax return(s) and; therefore should review the return(s) carefully before signing and filing.
2. **Responsible Person** – Client designates the individual signing the engagement letter (“Representative”) as the individual to whom JMCO should look to provide information, communicate, and answer questions. Client understands that JMCO will rely on the Representative designated above and that decisions by the Representative may be beneficial to some and detrimental to others. JMCO is directed to rely on the Representative for all Client decisions including but not limited to tax treatments, allocation of income and expense items, tax elections and accounting treatments. All communication with the Representative is deemed to be communication with Client.
3. **Advice in Writing** – JMCO only provides advice for Client to rely upon in writing. Casual discussions of tax, accounting or other issues and informal communication are not advice upon which Client can rely. Client agrees that the only advice from JMCO upon which Client may rely is written advice received from JMCO on our letterhead or via e-mail.
4. **Unencrypted E-Mail Use Authorized for Communication** – In connection with this engagement, JMCO may communicate with Client or others via e-mail transmission. As e-mails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, JMCO cannot guarantee or warrant that e-mails from JMCO will be properly delivered and read only by the addressee. Therefore, JMCO specifically disclaims and waives any liability or responsibility whatsoever for interception or unintentional disclosure or communication of e-mail transmissions or for the unauthorized use or failed delivery of e-mails transmitted by JMCO in connection with the performance of this engagement. In that regard, Client agrees that JMCO shall have no liability for any loss or damage to any person or entity resulting from the use of e-mail transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information. During the term of this engagement Client may elect by notification in writing to JMCO to suspend or terminate the use of e-mail.

5. **Cooperation** – Client agrees to cooperate with JMCO in the performance of JMCO services for the Client, including providing JMCO with reasonable facilities and timely access to Client’s data, information and personnel. Client shall be responsible for the performance of Client’s employees and agents and for the accuracy and completeness of all data and information provided to JMCO for purposes of this engagement. In the event that JMCO is unable to obtain required information on a timely basis JMCO may revise its estimate of fees, alter the services required and/or terminate the engagement.
6. **Independent Contractor** – Client and JMCO are both independent contractors and neither Client nor JMCO are, or shall be considered to be, an agent, distributor or representative of the other. Neither Client nor JMCO shall act or represent itself, directly or by implication, as an agent of the other or in any manner assume or create any obligation on behalf of, or in the name of, the other.
7. **Payment of Invoices** – JMCO will bill Client for professional services, expenses, and out-of-pocket costs on a monthly basis. Payment is due within 30 days of the date on the billing statement. JMCO reserves the right to suspend work or terminate the engagement in the event that payment is not received within 30 days of the date on the billing statement. JMCO may also suspend work or terminate the engagement if information furnished is not satisfactory for JMCO to perform work on a timely basis. JMCO will notify Client if work is suspended or terminated. If JMCO elects to terminate the engagement for nonpayment or for any other reason provided for in this letter, the engagement will be deemed to have been completed for purposes of payment being due from Client. Upon written notification of termination, even if JMCO has not released work product, Client will be obligated to compensate JMCO for all time expended and to reimburse JMCO for all out-of-pocket costs through the date of termination. Suspension of work or termination of the engagement may result in missed deadlines, penalties/interest along with other consequences and Client agrees that suspended work or termination of the engagement shall not entitle Client to recover damages from JMCO. All fees, charges and other amounts payable to JMCO hereunder do not include any sales, use, value added or other applicable taxes, tariffs or duties, payment of which shall be the sole responsibility of Client, excluding any applicable taxes based on JMCO’s net income or taxes arising from the employment or independent contractor relationship between JMCO and JMCO’s personnel. A late payment charge of 1½% per month will be assessed on any balance that remains unpaid after deduction of current payments, credits, and allowances after 90 days from the date of billing. This is an Annual Percentage Rate of 18%.
8. **Confidential & Proprietary Information** – Client and JMCO both acknowledge and agree that all information communicated by one party (the “Disclosing Party”) to the other (the “Receiving Party”) in connection with this engagement shall be received in confidence, shall be used only for purposes of this engagement, and no such confidential information shall be disclosed by the Receiving Party or its agents or personnel without the prior written consent of the other party. Except to the extent otherwise required by applicable law or professional standards, the obligations under this section do not apply to information that: (a) is or becomes generally available to the public other than as a result of disclosure by the Receiving Party, (b) was known to the Receiving Party or had been previously possessed by the Receiving Party without restriction against disclosure at the time of receipt thereof by the Receiving Party, (c) was independently developed by the Receiving Party without violation of this agreement or (d) Client and JMCO agree from time to time to disclose. Each party shall be deemed to have met its nondisclosure obligations under this paragraph as long as it exercises the same level of care to protect the other’s information, except to the extent that applicable law, regulations or professional standards impose a higher requirement. JMCO may retain, subject to the terms of this Paragraph, one copy of Client’s confidential information required for compliance with applicable professional standards or internal policies. If either Client or JMCO receives a subpoena or other validly issued administrative or judicial demand requiring it to disclose the other party’s confidential information, such party shall (if permitted to do so) provide written notice to the other of such demand in order to permit it to seek a protective order. So long as the notifying party gives notice as provided herein, the notifying party shall be entitled to comply with such demands to the extent permitted by law, subject to any protective order or the like that may have been entered into in the matter. In the event that Client wishes to assert

a privilege or Client fails to respond and JMCO asserts the privilege on Client's behalf, Client agrees to pay for all expenses incurred by JMCO in defending the privilege, including, by way of illustration only, JMCO's attorney's fees, court costs, outside adviser's costs, penalties and fines imposed as a result of Client asserting the privilege or Client's direction to JMCO to assert the privilege. JMCO's techniques, judgments, methodology, and practices relating to its engagement practices are agreed by Client and JMCO to constitute proprietary confidential business information in the nature of trade secrets, security measures, systems and procedures which are in the nature of competitive interests which would impair the competitive business of JMCO should the information be released. Notwithstanding the foregoing, the terms of this paragraph shall not apply to contravene any statute or regulation.

9. **Disclosures** – Certain communications involving advice are privileged and not subject to disclosure. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, Client, Client's employees or Client's agents may be waiving this privilege. To protect this right to privileged communication, please consult with JMCO or an attorney prior to disclosing any information about JMCO advice. Should Client determine that it is appropriate for JMCO to disclose any potentially privileged communication; Client agrees to provide JMCO with written, advance authority to make that disclosure.
10. **Force Majeure** – Neither Client nor JMCO shall be liable for any delays resulting from circumstances or causes beyond our reasonable control, including, without limitation, fire or other casualty, act of God, strike or labor dispute, war or other violence, or any law, order or requirement of any government agency or authority.
11. **Indemnification** – Client, its officers and directors hereby agrees to indemnify; agrees to pay for the defense (with counsel of JMCO's choosing) of JMCO, (including JMCO's principals, employees and authorized agents) and agrees to hold JMCO harmless from any and all suits, claims, actions, proceedings, liabilities, judgments, losses and costs whatsoever (including but not limited to attorneys' fees and litigation costs) arising in connection with any services performed or products provided by JMCO pursuant to, or under the cover of this engagement letter (Indemnity) as described in this paragraph. This Indemnity relates only to circumstances (1) in which there is a knowing misrepresentation by Client and/or its management relating to this engagement (2) arising out of or relating to claims by Client's employees or former employees/contractors for our critiques of employee performance and (3) third party use of JMCO work product. The foregoing indemnity is intended to apply to the extent not contrary to applicable law and/or regulations governing the provision of professional services. This provision shall survive the termination of this engagement for a period of five years. Notwithstanding the foregoing, the provisions of this paragraph shall not apply to Client when JMCO provides attest services to a Securities Exchange Commission Registrant Public Entity, Employee Benefit Plan, Bank, Credit Union or any other entity for which the terms of this paragraph shall be prohibited by law or regulation.
12. **Errors, Fraud, Theft, Embezzlement, Illegal Acts** – Unless a Statement of Work specifically obligates JMCO to search for fraud, theft, embezzlement and/or illegal acts, JMCO services cannot be relied upon to disclose errors, fraud, theft, embezzlement or other illegal acts that may exist, nor will we be responsible for the impact on our services of incomplete, missing, or withheld information, or mistaken or fraudulent data provided from any source or sources. However, we will inform you of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention.
13. **Document Retention and Ownership** – The parties agree that JMCO will endeavor to retain documents and records in accordance with the Firm's Record Retention and Destruction Policy. Client agrees that after the specified period of retention expires (typically seven (7) years), documents and records may not be available. However, the related engagement records will not be destroyed regardless of the retention period, if JMCO has knowledge of potential or pending legal action and/or investigation by a regulatory agency, and it has been determined by the Firm that the records in question are relevant to said legal action and/or investigation. If it is determined that the records in

question are relevant to the legal action and/or investigation, the Firm will impose a litigation hold on the records thereby suspending the scheduled destruction of the records. As potential or pending legal action or an investigation may not be public knowledge, we request that you inform us of any such legal action or investigation in a timely manner. Likewise, we request that you inform us when all legal action or investigation has been concluded so that the Firm can release the litigation hold and the records related to our engagement can be destroyed in accordance with our Record Retention and Destruction Policy. JMCO does not retain original client records or documents. Records prepared by us specifically for you as part of this engagement (for example, financial statements and other financial reports, tax returns, general ledgers, depreciation schedules, etc.) and other supporting records prepared by JMCO (for example, adjusting entries and related support, data combining schedules, calculations supporting amounts in tax returns and financial statements, letters, memos and electronic mail, etc.) will remain part of the engagement records. When any records are returned or provided to you, it is your responsibility to retain and protect them for possible future use, including potential examination by any government or regulatory agencies. JMCO owns and retains the rights to JMCO's internal working papers; any information created by JMCO is not the property of Client. In the event that documents are requested by the Representative or any other individual considered by law or regulation to be our client we will furnish the documents readily available in the Client file (which shall not include any obligation on JMCO's part to undertake a search of JMCO's electronic document and email files) to the requesting party.

14. **Hosting of Client Data** – JMCO does not Host, is not the custodian of, and accepts no responsibility for Client financial and non-financial data. Client acknowledges that it has sole responsibility for the storage and preservation of its financial and non-financial data.
15. **Professional Standards** – JMCO will perform this engagement in accordance with the professional standards applicable to the engagement including those standards promulgated by the American Institute of Certified Public Accountants. In the event that issues arise that present a conflict of interest and/or a potential for breach of professional standards it may become necessary to terminate or suspend services of this engagement. We will notify you if this issue arises.
16. **Use of Third Party Providers** – In the normal course of business, JMCO uses the services of third-parties and individual contractors, which are not employees of JMCO. Those services are performed at various levels and in various aspects of JMCO's engagements including bookkeeping, tax return preparation, consulting, audit and other attest services and clerical and data entry functions. It is possible that during the course of the engagement JMCO may utilize such third-party and individual contractor sources. Additionally, the engagement will, of necessity, require JMCO to handle confidential information and JMCO expects third-party service providers and individual contractors to maintain the confidentiality of such information. To be reasonably assured that unauthorized release of confidential client information does not occur, JMCO requires those individuals and third-party service providers to enter into a written agreement to maintain the confidentiality of such information. Client acceptance of this arrangement acknowledges and accepts our handling of confidential Client information including access by third-party and individual service providers.
17. **Limitation of Liability and Actions** – Neither party may assert against the other party any claim in connection with this engagement unless the asserting party has given the other party written notice of the claim within one (1) year after the asserting party first knew or should have known of the facts giving rise to such claim. Notwithstanding anything to the contrary, JMCO's maximum aggregate liability in this engagement (regardless of the nature of the any claim asserted, including contract, statute, any form of negligence, tort, strict liability or otherwise and whether asserted by Client, JMCO or others) shall be limited to twice the sum of the fees paid to JMCO during the term of this engagement. In no event shall JMCO be liable for consequential, incidental, special or punitive loss, damage or expense (including, without limitation, lost profits, opportunity costs, etc.) even if JMCO had been advised of their possible existence. This provision shall survive the termination of this agreement. Notwithstanding the foregoing, the provisions of this paragraph shall not apply to Client when JMCO provides attest services to a Securities Exchange Commission Registrant Public Entity,



Employee Benefit Plan, Bank, Credit Union or any other entity for which the terms of this paragraph shall be prohibited by law or regulation.

- 18. Mediation** – Prior to resorting to arbitration or litigation that may arise regarding the meaning, performance or enforcement of this engagement or any prior engagement the parties agree to attempt resolution of any dispute in mediation administered by and conducted under the rules of the American Arbitration Association (AAA) in mediation session(s) in Alachua County, Florida. Unless the parties agree in writing to the contrary, the parties will engage in the mediation process in good faith once a written request to mediate has been given by any party to the engagement. The results of any such mediation shall be binding only upon agreement of each party to be bound. Each party may disclose any facts to the other party or to the mediator that it in good faith considers reasonably necessary to resolve the dispute. However, all such disclosures shall be deemed in furtherance of settlement efforts and shall not be admissible in any subsequent proceeding against the disclosing party. Except as agreed to in writing by both parties, the mediator shall keep confidential all information disclosed during mediation. The mediator shall not act as a witness for either party in any subsequent proceeding between the parties. The costs of any mediation proceeding shall be shared equally by the participating parties.
- 19. Binding Arbitration** – All disputes not resolved by mediation (as described above) arising out of and/or related to the services and/or relationship with JMCO and Client will be resolved through binding arbitration. The parties agree that they are irrevocably voluntarily waiving the right to a trial by jury by entering into this voluntary binding arbitration agreement. The arbitration proceeding shall take place in Alachua County, Florida. The arbitration shall be governed by the provisions of the laws of Florida (except if there is no applicable state law providing for such arbitration, then the Federal Arbitration Act shall apply) and the substantive law of Florida shall be applied without reference to conflicts of law rules. In any arbitration instituted hereunder, the proceedings shall proceed in accordance with the then current Arbitration Rules for Professional Accounting and Related Disputes of the American Arbitration Association (AAA), except that discovery shall be limited to identification of witnesses, exchange of expert reports, deposition of experts only, exchange of documents in the Client file and interrogatories and shall not include any exchange of e-mail or any requirement to produce or search for e-mail. Any Dispute regarding discovery, or the relevance or scope thereof, shall be determined by the Arbitration Panel (as defined below). For amounts in dispute less than One Million Dollars, the arbitration shall be conducted before a single arbitrator appointed as a neutral by the AAA. The single arbitrator shall be both a licensed attorney and a licensed certified public accountant at the time of appointment as the arbitrator. If the amount in dispute is One Million Dollars or more, the arbitration shall be conducted before a panel of three persons, all panel members must be members of the AAA’s panel of neutrals with one arbitrator selected by each party (party selection shall be completed within twenty days of receipt of the panel nominees from the AAA or, failing party selection the panel members shall be appointed by the AAA), and the third member of the panel will be selected by the AAA will be licensed as a certified public accountant at the time of appointment to the panel (the “Arbitration Panel”). The party-selected arbitrators shall be treated as neutrals. The Arbitration Panel shall have no authority to award non-monetary or equitable relief, but nothing herein shall be construed as a prohibition against a party from pursuing non-monetary or equitable relief in a state or federal court. The parties also waive the right to punitive damages and the arbitrators shall have no authority to award such damages or any other damages that are not strictly compensatory in nature. In rendering their award the Arbitration Panel shall issue a reasoned award. The Arbitration Panel is directed to award attorneys’ fees and costs along with the costs of the arbitration proceeding to the prevailing party as determined by the Arbitration Panel. The confidentiality provisions applicable to mediation shall also apply to arbitration. The award issued by the Arbitration Panel may be confirmed in a judgment by any federal or state court of competent jurisdiction. In no event shall a demand for arbitration be made after the date on which the initiation of the legal or equitable proceeding on the same dispute would be barred by the applicable statute of limitations or statute of repose or this agreement. For the purposes of applying the statute of limitations or repose or this agreement, receipt of a written demand for arbitration by the AAA shall be deemed the initiation of the legal or equitable proceeding based on such dispute.

20. **Employees** – Both Client and JMCO agree that they will not employ any employee of the other within one year of the employee’s last day of employment with the other, unless mutually agreed upon in writing. Employment of a former employee within one year of the employee leaving the other party may cause significant economic losses and/or breach of professional standards for JMCO and potential economic loss and/or potential conflicts of interest for Client. If this provision is breached, client will pay 3 months’ salary of the employee to JMCO.
21. **Posting and Distribution of Information** – JMCO’s permission is required prior to distribution or posting of JMCO work product. If Client plans to distribute or post online any of JMCO’s work product, a copy of the document, reproduction master or proof will be submitted to JMCO not less than seven days prior to distribution or posting to provide JMCO sufficient time for our reading and approval prior to distribution or posting. If, in our professional judgment, the circumstances require, we may withhold our written consent. Client agrees that prior to posting an electronic copy of any of JMCO’s work product, including but not limited to financial statements and our report(s) thereon, that Client will ensure that there are no differences in content between the electronic version posted and the original signed version provided to management by JMCO. Except as prohibited by law and/or regulation, client agrees to indemnify JMCO, defend using counsel of JMCO’s choosing and hold JMCO harmless from any and all claims that may arise from any differences between electronic and original signed versions of JMCO’s work product.
22. **Assignment** – Neither party may assign any of its rights or obligations under the terms of this engagement without the prior written consent to the other.
23. **Additional Work** – From time to time Client may request that JMCO undertake to complete additional work. In the event that such work is undertaken without a separate written engagement understanding then the terms of this engagement letter shall govern the additional work.
24. **Entire Agreement** – This engagement letter constitutes the entire understanding between the parties regarding the JMCO services and supersedes all prior understandings relating to JMCO services. No amendment, modification, waiver or discharge of the terms of this engagement letter shall be valid unless in writing and signed by authorized representatives of both parties. This understanding has been entered into solely between Client and JMCO, and no third-party beneficiaries are created hereby. In the event any provision(s) of the terms of this document shall be invalidated or otherwise deemed unenforceable, such finding shall not cause the remainder of this document to become unenforceable. The proper venue for all actions involving the relationship between JMCO and Client are the tribunals of principal jurisdiction in Alachua County, Florida. This engagement and the relationship between the parties shall be construed and enforced in accordance with, and governed by Florida law without giving effect to Florida’s choice of law principles. This document may be transmitted in electronic format and shall not be denied legal effect solely because it was formed or transmitted, in whole or in part, by electronic record; however, this document must then remain capable of being retained and accurately reproduced, from time to time, by electronic record by the parties and all other persons or entities required by law. An electronically transmitted signature or acknowledgment will be deemed an acceptable original for purposes of binding the party providing such electronic signature.

## **ADDENDUM - ASSURANCES AND CERTIFICATIONS**

### **Tampa Bay Workforce Alliance, Inc. dba CareerSource Tampa Bay**

The “Assurances and Certifications” ensure the inclusion and acknowledgment of the required Federal and State contracting requirements that must be included in Contractor agreements.

This addendum is part of the attached Agreement by and between James Moore & Co., P.L. and Tampa Bay Workforce Alliance, Inc. dba CareerSource Tampa Bay for the services described in the Agreement dated April 22, 2022 attached hereto. In consideration of the mutual covenant and stipulations set forth in the Agreement and Addendum herein, the parties agree as follows:

#### **1. Termination for Cause and Convenience [\[2 CFR 200\]](#)**

- a. Either party may request termination upon 60 days prior written notice to the other party. Written notification of termination be by registered mail, return receipt requested.
- b. CareerSource Tampa Bay may unilaterally terminate or modify this modified agreement, if for any reason the U.S. Department of Labor or the State of Florida reduces funding through the grants under which this modified agreement is funded.
- c. CareerSource Tampa Bay may unilaterally terminate this modified agreement at any time that it is determined that:
  - i. Contractor fails to provide any of the service it has contracted to provide; or
  - ii. Contractor fails to comply with the provisions of this modified agreement; or
  - iii. Such termination is in the best interest of the Board.

Agreement shall be terminated for cause if the Contractor breaches its obligations under this Agreement, and such breach is not cured within thirty (30) days after delivery of Notification of Contract Breach by certified mail, return receipt requested. Notice of Breach shall include an explanation of how the Contractor breached the agreement and remedies, as applicable, to cure such breach. In the event this agreement is terminated for cause, Contractor shall be deemed to be in default and liable for damages sustained for any breach of this agreement by the Contractor, including court costs and attorney fees, when cause is attributable to the Contractor.

#### **2. State Discriminatory List [\[Discriminatory Vendor List\]](#), Debarment and Suspension [\[2 CFR 200\]](#), Public Entity Crime [\[Convicted Vendor List\]](#)**

The Contractor certifies that it not currently debarred, suspended, or excluded from or participation in Federal assistance program, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any federal department or agency within a three-year period preceding the effective date of the Agreement, in accordance with 29 CFR Part 98. No contract shall be awarded to parties listed on GSA List of Parties Excluded from Federal Procurement or Non-Procurement. Additionally, the Contractor is not on the State’s Discriminatory or Public Entity Crime List.

#### **3. Equal Employment Opportunity [\[2 CFR 200\]](#)**

Equal Employment Opportunity Act: The contractor shall comply with Executive Order 11246, Equal Employment Opportunity Act, as amended by Executive Order 11375 and others, and as supplemented in Department of Labor regulation 41 CFR, Part 60 and 45 CFR, Part 92, if applicable.

#### **4. Prohibition on certain telecommunications and video surveillance services or equipment. [\[2 CFR 200.216\]](#)**

Contractor agrees to comply with the provisions of 2 CFR Appendix II part 200 and 2 CFR part 200.216 and the requirements stated therein.



## **Information Item**

**Expenditure Reports for Period Ending March 31, 2022.**

CareerSource Tampa Bay  
Grant Award to Actual Expenditures  
FY 2021-2022  
For Period Ending 3/31/2022

Program Description	Award Begin Date	Award End Date	Award Amount	FY 21-22 Budget	FY 21-22 Expenditures YTD	FY 21-22 Remaining Budget	FY 21-22 Expenditure Rate	Overall Expenditure Rate Expected	Overall Expenditure Rate Actual
<b>Workforce Innovation Opportunity Act</b>									
WIOA - Adult PY2020	7/1/20	6/30/22	2,841,496	2,841,496	1,921,217	920,279	68%	88%	68%
WIOA - Adult PY2021	7/1/21	6/30/23	2,518,175	2,014,540	-	2,014,540	0%	37%	0%
WIOA - Dislocated Worker PY2020	7/1/20	6/30/22	2,950,724	2,950,724	2,604,162	346,562	88%	88%	88%
WIOA - Dislocated Worker PY2021	7/1/21	6/30/23	2,341,733	1,873,386	-	1,873,386	0%	37%	0%
WIOA - Youth PY2020	4/1/20	6/30/22	3,097,249	3,097,249	3,097,249	-	100%	89%	100%
WIOA - Youth PY2021	4/1/21	6/30/23	2,704,652	2,569,419	607,264	1,962,155	24%	44%	22%
WIOA - Rapid Response	7/1/21	6/30/23	263,236	263,236	56,638	206,598	22%	37%	22%
WIOA - Get There Faster (Veterans & Military Spouses)	10/1/21	9/30/23	3,089,416	1,210,000	23,240	1,186,760	2%	25%	1%
WIOA - Performance Incentives	7/1/20	9/30/21	122,152	50,696	50,696	(0)	100%	100%	100%
WIOA - Performance Incentives	7/1/20	6/30/22	296,199	296,199	105,553	190,646	36%	88%	36%
<b>Total Workforce Innovation Opportunity Act</b>			<b>17,166,945</b>	<b>17,166,945</b>	<b>8,466,019</b>	<b>8,700,926</b>	<b>49%</b>		
<b>Employment Services</b>									
Wagner Peyser PY2020	7/1/20	9/30/21	1,471,831	575,197	575,197	-	100%	100%	100%
Wagner Peyser PY2021	7/1/21	9/30/22	1,503,740	1,503,740	961,079	542,661	64%	60%	64%
Wagner Peyser - One Stop Security	7/1/21	6/30/22	84,000	84,000	37,200	46,800	44%	75%	44%
DVOP PY2020	10/1/20	2/28/22	106,570	101,675	101,675	(0)	100%	100%	100%
DVOP PY2021	10/1/21	9/30/22	116,088	84,588	23,303	61,285	28%	50%	20%
LVER PY 2020	10/1/20	2/28/22	56,553	49,433	49,433	(0)	100%	100%	100%
LVER PY 2021	10/1/21	9/30/22	43,895	30,395	11,703	18,692	39%	50%	27%
Supplemental Nutrition Assistance Program PY2020	10/1/20	9/30/21	466,086	164,581	164,581	(0)	100%	100%	100%
Supplemental Nutrition Assistance Program PY2021	10/1/21	9/30/22	575,000	431,250	269,491	161,759	62%	50%	47%
TAA Training PY2020	10/1/20	9/30/21	73,948	30,029	29,920	109	100%	100%	100%
TAA Training PY2021	10/1/21	9/30/22	150,000	150,000	43,097	106,903	29%	50%	29%
TAA Case Management/Admin PY2020	10/1/20	9/30/21	33,736	29,668	10,292	19,376	35%	100%	43%
TAA Case Management/Admin PY2021	10/1/21	9/30/22	63,500	63,500	19,111	44,389	30%	50%	30%
Military Family	7/1/21	6/30/22	108,434	108,434	80,290	28,144	74%	75%	74%
<b>Total Employment Services</b>			<b>3,406,489</b>	<b>3,406,489</b>	<b>2,376,372</b>	<b>1,030,117</b>	<b>70%</b>		
<b>Welfare Transition</b>									
Welfare Transition Program PY2021 Oct-June	10/1/20	8/15/21	3,162,737	624,841	624,841	(0)	100%	100%	100%
Welfare Transition Program PY2022 July-Sept	7/1/21	11/30/21	726,064	726,064	726,064	-	100%	100%	100%
Welfare Transition Program PY2022 Oct-June	10/1/21	7/31/22	3,654,428	3,254,428	817,737	2,436,691	25%	60%	22%
<b>Total Welfare Transition</b>			<b>4,605,333</b>	<b>4,605,333</b>	<b>2,168,642</b>	<b>2,436,691</b>	<b>47%</b>		
<b>Direct Grants &amp; Special Projects</b>									
RESEA Transition PY2020	1/1/20	12/31/21	613,932	142,100	142,100	(0)	100%	100%	100%
RESEA Transition PY2021	1/1/21	9/30/22	481,773	385,419	328,845	56,574	85%	71%	68%
NEG - COVID 19	4/13/20	3/31/23	843,937	683,022	287,025	395,997	42%	66%	53%
Hills County - ACE	4/1/21	3/31/22	609,000	609,000	245,890	363,110	40%	100%	40%
Hills County - ACE	4/1/22	9/30/22	545,000	272,500	-	272,500	0%	0%	0%
Hills County - Targeted Industry Sector Workforce Prog	10/1/21	9/30/23	1,000,000	400,000	138,582	261,418	35%	25%	14%
Tech Quest Apprenticeship	7/1/21	6/30/22	79,000	79,000	13,270	65,730	17%	75%	17%
Tech Boost	7/1/21	6/30/22	387,000	387,000	-	387,000	0%	75%	0%
Community Fdn of Tampa Bay - ARP	7/1/21	6/30/22	30,000	30,000	-	30,000	0%	0%	0%
Foundation for Caring	7/1/21	12/31/22	18,320	18,320	-	18,320	0%	50%	0%
United Way Suncoast	7/1/21	6/30/22	82,500	82,500	-	82,500	0%	75%	0%
<b>Total Direct Grants &amp; Special Projects</b>			<b>3,088,860</b>	<b>3,088,860</b>	<b>1,155,712</b>	<b>1,933,148</b>	<b>37%</b>		
<b>Totals</b>			<b>\$ 28,267,627</b>	<b>\$ 28,267,627</b>	<b>14,166,745</b>	<b>14,100,882</b>	<b>50%</b>		

**CareerSource Tampa Bay  
Expenditure Report  
For Period Ending March 31,2022**

**Funding Sources**

Total WIOA	Total Emp Services	Total WTP	Total Direct Grants and Special Proj	Total All
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**Current Year Budgeted Revenues:**

Carryforward Funds from FY 2021	9,236,364	930,565	624,841	1,434,122	12,225,892
FY 2022 Award	10,917,212	2,664,674	4,380,492	2,623,593	20,585,971
<b>Total Funds available</b>	<b>20,153,576</b>	<b>3,595,239</b>	<b>5,005,333</b>	<b>4,057,715</b>	<b>32,811,863</b>
Less: Planned Carryforward for FY 2023	(2,986,631)	(188,750)	(400,000)	(968,855)	(4,544,236)
<b>Total Available Funds Budgeted</b>	<b>17,166,945</b>	<b>3,406,489</b>	<b>4,605,333</b>	<b>3,088,860</b>	<b>28,267,627</b>

**Expenditures to Date:**

**Pooled Costs:**

Case Management	1,557,019	297,462	863,580	71,051	2,789,112
Business Services	569,266	27,267	107,379	-	703,911
Career Services	-	-	14,320	1,156	15,476
Indirect Costs	1,008,281	368,509	238,440	124,322	1,739,552
One Stop Operating	123,791	870,959	91,872	45,644	1,132,266
Technology	1,361	348,977	30,371	16,535	397,245
Community Outreach	16,514	72,299	8,757	5,573	103,143
Staff Training & Development	5,745	19,461	3,046	3,063	31,315
<b>Total Pooled Costs:</b>	<b>3,281,977</b>	<b>2,004,934</b>	<b>1,357,766</b>	<b>267,343</b>	<b>6,912,021</b>

**Direct Costs:**

Service Provider Contracts	2,113,398	30,343	345,710	412,037	2,901,487
Participant & Worked Based Learning Costs	2,897,346	291,355	465,166	307,479	3,961,346
Program Staff Direct	-	-	-	168,853	168,853
DEO (Jointly managed staff) travel	-	9,803	-	-	9,803
Other Operating Costs	173,299	39,937	-	-	213,236
<b>Total Direct Costs:</b>	<b>5,184,042</b>	<b>371,438</b>	<b>810,875</b>	<b>888,369</b>	<b>7,254,724</b>

<b>Total Expenditures to Date</b>	<b>8,466,019</b>	<b>2,376,372</b>	<b>2,168,642</b>	<b>1,155,712</b>	<b>14,166,745</b>
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<b>Unexpended Balance</b>	<b>8,700,926</b>	<b>1,030,117</b>	<b>2,436,691</b>	<b>1,933,148</b>	<b>14,100,882</b>
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<b>% of Budget Expended</b>	<b>49%</b>	<b>70%</b>	<b>47%</b>	<b>37%</b>	<b>50%</b>
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**CareerSource Tampa Bay  
Pooled Cost Expenditure Detail  
For Period Ending March 31, 2022**

	Case Management	Business Services	Career Services	Indirect Costs	One Stop Operating	Technology	Community Outreach	Staff Training & Dev	Total
<b>Total Pooled Cost Budgets</b>	4,894,964	1,208,036	388,261	2,800,000	1,962,000	890,000	420,000	50,000	12,613,261

**Expenditures:**

Salaries & Benefits	2,720,752	488,404	7,554	1,429,023	99,196	-	96	31,315	4,776,340
Accounting/Audit Fees	-	-	-	31,347	-	-	-	-	31,347
Legal Fees	-	-	-	2,074	-	-	-	-	2,074
Bank Fees	100	-	-	4,893	-	-	-	-	4,993
Payroll Processing Fees	-	-	-	39,545	-	-	-	-	39,545
Professional Fees	32,821	64,088	279	1,152	-	18,000	-	-	116,340
Contract Labor	-	-	-	3,538	-	-	-	-	3,538
Contract IT Svcs	-	-	-	37,246	-	271,478	-	-	308,724
Office Rent / Lease	20,904	72,879	-	71,620	772,924	-	-	-	938,327
Utilities	-	-	-	-	8,832	-	-	-	8,832
Repairs & Maintenance	-	-	-	-	10,976	-	-	-	10,976
Security	104	361	-	355	31,962	-	-	-	32,781
Janitorial Services	156	608	-	597	16,445	-	-	-	17,807
Pest Control	-	-	-	-	180	-	-	-	180
Equipment Rental	1,130	4,013	-	3,985	37,044	-	-	-	46,172
Copy machine usage / maintenance	641	2,273	-	2,297	18,485	-	-	-	23,696
Office Supplies	390	1,423	-	1,578	7,926	-	790	-	12,108
Operating Supplies	132	410	11	1,570	5,812	-	4,156	-	12,091
Computer Software License / Maint	1,612	27,875	4,895	13,617	-	74,469	1,941	-	124,409
Equipment <5000	84	328	-	1,013	15,278	33,298	222	-	50,223
Equipment >5000	-	-	-	-	-	-	-	-	-
Postage / Shipping	186	507	-	576	1,700	-	-	-	2,969
Document Shredding	126	443	-	453	2,605	-	-	-	3,627
Insurance Com Property	266	816	-	802	12,229	-	-	-	14,113
Insurance General Liability	496	1,525	-	5,727	31,322	-	-	-	39,070
Insurance D&O	-	-	-	17,019	-	-	-	-	17,019
Telecommunication	2,721	11,202	541	14,556	59,350	-	-	-	88,369
Outreach / Marketing	-	527	-	-	-	-	90,007	-	90,535
Travel - Mileage	1,067	249	-	175	-	-	-	-	1,492
Travel - Out of town	2,939	5,457	1,111	16,303	-	-	-	-	25,810
Meetings & Conferences	2,899	4,366	-	22,272	-	-	2,500	-	32,037
License/Dues/Other Fees	652	16,157	20	16,221	-	-	3,431	-	36,481
Service Provider Contract	-	-	-	-	-	-	-	-	-

<b>Total Expenditures to Date</b>	2,790,177	703,911	14,411	1,739,554	1,132,266	397,245	103,143	31,315	6,912,022
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<b>Unexpended Balance</b>	2,104,787	504,125	373,850	1,060,446	829,734	492,755	316,857	18,685	5,701,239
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<b>% of Budget Expended</b>	57%	58%	4%	62%	58%	45%	25%	63%	55%
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<b>Salaries &amp; Benefits as a % of total</b>	98%	69%	52%	82%	9%	0%	0%	100%	
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<b>Operating costs as a % of total</b>	2%	31%	48%	18%	91%	100%	100%	0%	
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