



CareerSource Tampa Bay Board of Directors Meeting

Date: January 22, 2026 at 10:00 A.M

Location: Hybrid / Tampa Center 9215 North Florida Ave. Tampa, FL 33612

Zoom Meeting [Zoom Link](#)
Meeting ID: 824 2888 3064
Passcode: 250003
Dial-in-Number: 13052241968

Agenda

- I. Welcome, Roll Call and Introductions**
- II. Pledge of Allegiance.....3**
- III. Public Comments**
Members of the public may raise their virtual hand during the Public Comment portion of the meeting. Members of the public who do so will be acknowledged by the Chair and provided up to three minutes to make public comment.
- IV. Mission Moment.....4**
- V. CEO Report.....6**
- VI. General Counsel Update.....7**
- VII. Consent Agenda.....8**
- A. Approval of Minutes**
 - 1. November 20, 2025, Board of Directors meeting.....9**
- VIII. Action/Discussion Items**
 - A. Related Party**
 - 1. On-the Job Training Agreement.....15**
 - 2. Ex Offender Agreement.....20**
 - B. Finance / Audit Committee**
 - 1. Action Items**
 - a. Required Communications and Acceptance of June 30, 2025, Annual Financial Statement.....25**
 - b. Gift Acceptance Policy.....67**
 - 2. Committee Update**
 - a. Expenditure Reports for the period ending October 31, 2025.....75**
 - C. Workforce Solutions Committee**
 - 1. Committee Update**
 - a. WIOA Primary Indicators of Performance: PY 2425 Q4.....82**
 - b. REACH Performance PY 2425 Q4.....89**

IX. Information Items

A. Education & Industry Quarterly Report.....95

B. Public Relations & Marketing Report End of Year Report.....99

X. Future Business

XI. Adjournment

Pledge of Allegiance





Mission Moment

Strengthening the Broadband Workforce: A CareerSource Tampa Bay & Collab First Partnership

Since the launch of the **CareerSource and Collab First partnership**, nine Broadband Apprenticeship recruitment events have been held across the Tampa Bay area from March through December 2025. **Collab First**, a leading telecommunications contractor, offers apprenticeship opportunities that can lead to full-time employment with top industry partners.

Their program follows an earn-while-you-learn model, allowing participants to gain valuable hands-on experience, build sustainable career paths, and achieve long-term advancement in the telecommunications field.

Throughout these events, 138 job seekers engaged with the program, with 58 individuals advancing further in the recruitment process and 14 participants successfully placed into apprenticeship roles.

Attendance steadily increased over the year, reaching its highest point on October 1, 2025, highlighting the growing impact and success of this partnership in strengthening the broadband workforce pipeline and creating new career opportunities for local talent.

Overall Recruitment Timeline



STRENGTHENING THE BROADBAND WORKFORCE

Since the start of the **CareerSource and Collab First partnership**, Nine Broadband Apprenticeship recruitment events were held between **March and December 2025** across Tampa-area locations. These events engaged **138 job seekers**, with **58 individuals advancing in the recruitment process**. Attendance increased throughout the year, peaking on **October 1, 2025**, demonstrating the partnership’s effectiveness in strengthening the broadband workforce pipeline.

DATA POINTS: OVERALL IMPACT

TOTAL PLACEMENTS



14
PLACEMENTS

TOTAL JOB SEEKERS ENGAGED



138
JOB SEEKERS

MOVING FORWARD FROM INTERVIEW



58
JOB SEEKERS

TOTAL CSTB HELD EVENTS



9
IHR EVENTS

BROADBAND OJTS



11
ON THE JOB TRAININGS

ACTIVE APPRENTICES



2
APPRENTICES

5

March 11, 2025

- 3 Job Seekers Attended
- 3 Moving Forward

March 13, 2025

- 5 Job Seekers Attended
- 4 Moving Forward

April 15, 2025

- 9 Job Seekers Attended
- 7 Moving Forward

May 7, 2025 – South County

- 4 Job Seekers Attended
- Invited to May 12 Event

May 12, 2025 – Tampa Center (All-Day)

- 12 Job Seekers Attended
- 5 Moving Forward

July 30, 2025

- 33 Job Seekers Attended
- 8 Moving Forward

★ October 1, 2025 – Highest Attendance

- 45 Job Seekers Attended
- 18 Moving Forward

October 8, 2025

- 11 Job Seekers Attended
- 2 Moving Forward

December 16, 2025

- 27 Job Seekers Attended
- 11 Moving Forward



CEO Update

The 2024-2025 CareerSource Tampa Bay Annual Report marks the first year as a fully unified Region 28, serving both Hillsborough and Pinellas Counties. CSTB now stands as the third-largest workforce board in Florida, representing a region of more than 2.5 million potential career seekers. CSTB also maintained our state-evaluated “A” grade, a testament to the dedication and professionalism of our team. This report highlights the significant impact of our programs and services across the region, such as:

- 34,950 Individuals Engaged
- 18,613 Individuals Assisted
- 4,430 Individuals Placed in Employment
- 7,219 Businesses Served
- \$30,635,000 Organization Budget

As we continue refining our post-merger operations, we remain focused on expanding our regional impact, exploring new and alternative funding streams, and ensuring that CSTB remains a trusted partner for every job seeker and employer we serve.

The report is available at the following link or QR code below:

<https://online.flippingbook.com/link/831662/>



MEMORANDUM

TO: CareerSource Tampa Bay Board of Directors
FROM: Stephanie Marchman, CareerSource Tampa Bay General Counsel
DATE: January 8, 2026
SUBJECT: Legal Services Summary and Litigation Report

The following is a summary of legal services provided to CareerSource Tampa Bay (“CSTB”) since November 12, 2025:

- Reviewed and provided legal advice regarding Board Agenda items; attend Board of Directors meeting.
- Furnished legal services in connection with pending and potential litigation matters and provide related advice and representation as required.
- Responded to a writ of garnishment.

Pending litigation report:

A premises liability lawsuit, *Rebecca Curry v. Tampa Bay Workforce Alliance, Inc.*, in the Circuit Court of the Sixth Judicial Circuit in Pinellas County, Case No. 25-005608-CI, was filed on October 7, 2025, which CSTB answered on November 5, 2025. Discovery is ongoing.

An employment lawsuit, *Miesha Lott v. Tampa Bay Workforce Alliance, Inc., D/B/A CareerSource Hillsborough Pinellas* (“CareerSource”), in the Circuit Court of the Thirteenth Judicial Circuit in Hillsborough County, Case Number 25-CA-002343, was served on CSTB on May 21, 2025. On June 10, 2025, CSTB filed a Notice of Removal to the United States District Court in the Middle District of Florida, Case Number 8:25-cv-01509-WFJ-CPT. On June 17, 2025, CSTB moved to dismiss the complaint for failure to state a claim upon which relief may be granted, and Plaintiff responded in opposition to the motion. The magistrate judge has recommended that the district judge grant the motion in part and deny the motion in part. Both parties have objected to the magistrate judge’s recommendation. The parties are awaiting a ruling from the district judge on the motion to dismiss. Discovery has been completed, and mediation is scheduled for January 13, 2026. This case is set for the June 2026 trial term.

A customer lawsuit, *Shonda Redden-Drake v. Tampa Bay Workforce Alliance, Inc., D/B/A CareerSource Tampa Bay* (“CareerSource”), in the United States District Court for the Middle District of Florida, Case Number 8:25-cv-02012-MSS-LSG, was served on CSTB on August 11, 2025. On August 29, 2025, CSTB filed its Answer and Affirmative Defenses. The Court issued a Case Management and Scheduling Order on January 5, 2026 setting a jury trial for March 2027.

A premises liability lawsuit, *Takia Rhymes v. Worknet Pinellas now known as Tampa Bay Workforce Alliance D/B/A CareerSource Tampa Bay*, in the Circuit Court of the Sixth Judicial Circuit in Pinellas County, Case No. 25-002982-CI, was filed on June 4, 2025, which CSTB answered on July 3, 2025. The Plaintiff amended her complaint on August 20, 2025. On September 22, 2025, CSTB filed its Answers and Affirmative Defenses. Discovery is ongoing.



Consent Agenda Items

The Consent Agenda is intended to allow the WDB to spend its time on more complex items and initiatives. Consent agenda items groups routine business and reports into one agenda item which can be approved in one action, rather than filing motions on each item separately. Board members may ask that an item be removed from the Consent Agenda for individual consideration.

A. Approval of Minutes

1. November 20, 2025, Board of Directors meeting



Consent Agenda Item Board of Directors Minutes



CareerSource Tampa Bay Board of Directors Meeting Minutes

CareerSource Tampa Bay
11/20/2025 10:00 AMEST

@ Hybrid Meeting: Location Zoom & 13805 58th St. N. Clearwater, FL 33760

Board Members

Present:

Belinthia Berry (remote), Robert Blount III (remote), Scott Brooks (remote), Elisa Caro, Joseph Eletto (remote), David Fetkenher (remote), Barclay Harless, Gary Hartfield, John Howell, Bob Hyde (remote), Michael Jalazo, Dr. Cynthia Johnson (remote), Brian Mann (remote), Shawn McDonnell (remote), Brian Nathan, Esther Sanni, (remote) Dr. Rebecca Sarlo, Elizabeth Siplin, Roy Sweatman, Sophia West (remote), Kenneth Williams, Russell Williams (remote), Commissioner Wostal (remote), Kenny Wooton (remote), Mercedes Young

Absent:

Mitch Allen, Don Blair, Elizabeth Gutierrez, Mark Hunt, Commissioner Latvala, April Neumann, Don Noble, Jeremy Robinson, Ocea Wynn

CareerSource Tampa Bay Staff

Sheila Doyle, Keidrian Kunkel, Anna Munro, Tammy Stahlgren, Saleema Bennett (remote), Rich Beynon (remote), Melissa Carroll, Jason Druding, Leondra Foster (remote), Chad Kunerth, Eric Lott, Barry Martin, Michelle Moeller (remote), Lysandra Montijo (remote), Brittany Munyer (remote), Brandon Pham, Doug Tobin, April Torregiante

Legal Counsel

Members: Stephanie Marchman (remote)

Others Present

Tameka Austin -Florida Commerce (remote), Amelia Campbell, Pinellas County Economic Development (remote), Paul Casebolt, EDSI (remote), Ann Maria Grabetz, Hub International (remote)

Hillsborough County Government

Present:

Members: Jonathan Wolf (remote)

I. Welcome, Roll Call and Introductions (Presenters: Barclay Harless)

Barclay Harless, Chair called the meeting to order at 10:03 a.m. There was a quorum present.

II. Pledge of Allegiance (Presenters: Barclay Harless)

The Pledge of Allegiance was recited.

III. Public Comments

There were none.

IV. CEO Report (Presenters: Keidrian Kunkel)

V. The CEO report was included in the agenda packet. Keidrian Kunkel provided updates.

VI. General Counsel Update (Presenters: Stephanie Marchman)

The General Counsel report was in the board packet, and no questions were raised.

VII. Consent Agenda (Presenters: Barclay Harless)

A. Approval of Minutes

1. September 18, 2025, Board of Directors meeting
2. October 30, 2025, Human Resource Committee meeting
3. November 11, 2025, Ad Hoc Bylaws Committee meeting

B. Approval of Training Provider and New Programs

C. Approval of CSTB Co-Enrollment and Local Monitoring Policies

Motion:

To approve the Consent Agenda as presented.

Motion moved by David Fetkenher and motion seconded by Gary Hartfield.

Motion carried.

VIII. Action/Discussion Items

A. PY'25/26 FloridaCommerce ICQ & Assessment

Motion:

To approve the 2025-2026 Internal Control Questionnaire and Assessment.

Motion moved by Michael Jalazo and motion seconded by Gary Hartfield.
Motion carried.

B. Ex-Offender Agreement (Presenters: Anna Munro)

Motion:

To approve the Ex-Offender/Returning Citizen Workforce Training Program Agreement.

Motion moved by Michael Jalazo and motion seconded by Gary Hartfield.
Motion carried.

C. Finance / Audit Committee

1. Action Items

- a. Fiscal Year 2025/2026 Budget Modification #1
(Presenters: Sheila Doyle)

Motion:

To approve the Budget Modification as presented.

Motion moved by Michael Jalazo and motion seconded by Gary Hartfield. Motion carried.

2. Committee Update

- a. Expenditure Reports for the period ending September 30, 2025.
(Presenters: Sheila Doyle)

The Expenditure reports can be found in the agenda packet.

D. Human Resource Committee

1. Action Items

- a. Employee Handbook Change

Motion:

To approve

- (1) The Employee Handbook name change from CareerSource Hillsborough Pinellas to CareerSource Tampa Bay, and
- (2) The updated language to the Conflicts of Interest policy in the Employee Handbook establishing a defined dollar value limiting the acceptance of gifts to not exceed \$25.00 in value.

Motion moved by Gary Hartfield and motion seconded by Mercedes Young.
Motion carried.

b. Health Benefit Vendor Selection

The board reviewed the evaluation of health insurance options following the merger. Staff dissatisfaction with the current UHC plan was noted, and the HR Committee unanimously recommended transitioning to Cigna, which offers lower rates, additional perks, and a level-funded plan that could yield savings.

Discussion included concerns about pharmacy benefit managers, with suggestions to explore alternatives to reduce costs for employees.

The board also discussed potential incentives from Cigna and opportunities for collaboration among workforce boards to improve negotiations and maximize resources.

Motion:

To approve the selection of CIGNA to provide Medical, Dental and Vision Insurance Plans and UNUM to continue to provide Life Insurance plans to CareerSource Tampa Bay for the 2026 Plan Year.

Motion moved by Gary Hartfield and motion seconded by Michael Jalazo. Motion carried. Mercedes Young voted Nay.

2. Committee Update (Presenters: Elisa Caro)

The Committee met on October 30, 2025, and reviewed and approved updates to the Employee Handbook to reflect the new organizational name and establish a gift acceptance limit of \$25.

The Committee also reviewed proposals for 2026 Medical, Dental, and Vision coverage and approved changing all three coverages to Cigna.

E. Ad Hoc Bylaws Committee

The Bylaws Committee met on November 10, 2025, to review proposed changes, next steps, and the timeline.

The Committee unanimously approved four proposed changes to present to the Board for Consortium consideration and approval.

1. Action Items (Presenters: Dr. Brian Mann)

a. Proposed Changes to CSTB Bylaws

There were four suggested amendments to the bylaws, which included specifying the frequency board meetings, updating the DBA name to CareerSource Tampa Bay throughout the document, a proposal to remove the requirement that the second vice chair be from a different county, and update the reference of Conflict of Interest from section 9.3 to 10.3.

Motion:

To approve the recommended changes to bring forth to the Consortium for consideration and approval.

Motion moved by Brian Nathan and motion seconded by Dr. Rebecca Sarlo. Motion carried.

F. Youth Development Committee (Presenters: Esther Sanni)

The Committee met on November 6, 2026. The Committee recommended approval of a unanimous proposal to adopt *CareerSource Tampa Bay Youth Connection* as the official year-round youth sub-brand, replacing *Tampa Bay Hires*.

It was also recommended that the summer youth program be formally branded as *CareerSource Tampa Bay Summer PAYS* (Preparing Area Youth for Success), replacing the previous name *Tampa Bay Summer Hires*.

The next meeting is scheduled for February 12, 2026.

1. Action Items

a. Youth Organizational and Program Naming Confirmation (Presenters: Doug Tobin)

Motion:

To approve *CareerSource Tampa Bay Youth Connection* as the official year-round youth sub-brand and the summer youth program be officially branded as *CareerSource Tampa Bay Summer PAYS*.

Motion moved by Dr. Cynthia Johnson and motion seconded by Kenneth Williams. Motion carried.

2. Committee Update

April Torregiante provided an update on the Youth Career Exploration Grant, highlighting plans to expand services for youth aged 16 to 24 through various career exploration activities.

G. Workforce Solutions Committee

1. Committee Update

Presenter: Brian Mann

The Committee met on October 8 and approved policies on Co-Enrollment and Local Monitoring, as well as adding 10 new training programs from Access Computer Training to the Eligible Training Provider List.

Approval of an application from South Florida Academy of Air Conditioning was tabled pending further performance information.

The Committee also reviewed updates on the Training Provider Scorecard, in-house recruitment and job fair activities, and performance metrics for WIOA Primary Indicators and REACH through Q3 of PY24-25. The next meeting is scheduled for January 7.

- a. WIOA Primary Indicators of Performance: PY 2425 Q4 (Presenters: Chad Kunerth)

IX. Information Items

There were no Information Items.

X. Future Business

There was none.

XI. Adjournment

The meeting adjourned at 11:20 a.m.

Minutes Submitted by Tammy Stahlgren, Executive Administrative Assistant.



Action Item Related Party Contract - On-the-Job Training

Background:

Related Party

Local Workforce Development Boards (LWDBs) are required to comply with all requirements of Section 445.007, Florida Statutes, prior to contracting with a board member, with an organization represented by its own board member, or with any entity where a board member has any relationship with the contracting vendor. This section mandates all LWDBs, entering a contract, including contract renewal or extension, with an organization or individual represented on the Board, must meet the following requirements:

- a) Approve the contract by a two-thirds (2/3rd) vote of the Board, when a quorum has been established.
- b) Board members who could benefit financially from the transaction or who have any relationship with the contracting vendor must disclose any such conflicts prior to the board vote on the contract.
- c) Board members who could benefit financially from the transaction or board members who have any relationship with the contracting vendor must abstain from voting on the contracts; and
- d) Prior to entering such contracts, contracts \$10,000 or higher require Florida Department of Commerce approval. Contracts less than \$10,000 do not require approval but notification.

Required Forms

For each related party contract, CSTB must ensure the required forms are completed, date, executed and certified prior to execution of the contract or incurring expenditures. The required forms follow this action item.

Information

Related Party

Organization Name	Board Member	Estimated Contract Value
Evava Health	Dr. Rebecca Sarlo	\$50,000 *

* On-the-Job training (OJT) for up to 10 eligible participants.

OJT is work-based training that provides eligible participants with knowledge or skills essential to the full and adequate performance of an eligible job/occupation that are in demand in the local area, appropriate for the program and included on the Targeted Occupations List or for an occupation for which the employer has requested OJT. Goal of the OJT is to provide the participant with the skills and experience needed to secure and retain unsubsidized employment. Employers are reimbursed for up to 50% reimbursement of the participant’s wage rate, to up to 75% if certain criteria are met. CSTB OJT cap is \$5,000 per individual.

Recommendation: Approval to execute an On-the-Training contract with Evava Health ending 6/30/2026, contingent on FloridaCommerce approval.

**EXHIBIT D
DISCLOSURE AND CERTIFICATION OF
CONFLICT OF INTEREST IN A CONTRACT**

I, Dr. Rebecca Sarlo, a board member / an employee of the board (circle one) hereby disclose that I, myself / my employer / my business / my organization / OR "Other" (describe) _____ (circle one or more) could benefit financially from the contract described below:

Local Workforce Development Board: CareerSource Tampa Bay - Region 28

Contractor Name & Address: Evava Health - 14100 58th Street North, Clearwater FL 33760

Contractor Contact Phone Number: (727) 824-8181

Description or Nature of Contract: On-the-Job Training (OJT)

Description of Financial Benefit*: Employee of organization

For purposes of the above contract the following disclosures are made: The contractor's principals**/owners***: (check one)

- have no relative who is a member of the board or an employee of the board, OR
 have a relative who is a member of the board or an employee of the board, whose name is:

The contractor's principals**/owners*** is is not (check one) a member of the board. If applicable, the principal's/owner's name is: Dr Rebecca Sarlo

Rebecca Sarlo, Ph.D.

Signature of Board Member/Employee

Dr Rebecca Sarlo

Print Name

01/12/2026

Date

* "Benefit financially from a contract" means the special private financial gain to a member, a special private financial gain to any principal which retains the member, the special private financial gain of the parent organization or subsidiary of a corporate principal which retains the member or the special private financial gain to any member's relatives or business associate or to a board employee and such benefit is not remote or speculative.

** "Principal" means an owner or high-level management employee with decision-making authority.

*** "Owner" means a person having any ownership interest in the contractor.

NOTICE: CONFLICTS OF INTEREST REGARDING BOARD MEMBERS AND BOARD EMPLOYEES MUST BE DISCLOSED PRIOR TO THE BOARD'S DISCUSSION OR VOTING TO APPROVE THE CONTRACT. BOARD MEMBERS WHO BENEFIT FINANCIALLY OR BOARD MEMBERS OR EMPLOYEES OF THE BOARD WHO HAVE A RELATIONSHIP WITH THE CONTRACTING VENDOR MUST ABSTAIN FROM VOTING DURING THE PERIOD OF TIME THE VOTES ARE CAST, AND THE CONTRACT MUST BE APPROVED BY A TWO-THIRDS VOTE OF THE BOARD WHEN A QUORUM HAS BEEN ESTABLISHED. COMPLETION OF THIS FORM DOES NOT IN ANY WAY SUPERSEDE OR SUBSTITUTE FOR COMPLIANCE WITH CONFLICT OF INTEREST DISCLOSURE REQUIREMENTS OF SECTION 112.3143, FLORIDA STATUTES, OR SECTION 101(f), WIOA.

FORM 8B MEMORANDUM OF VOTING CONFLICT FOR COUNTY, MUNICIPAL, AND OTHER LOCAL PUBLIC OFFICERS

LAST NAME—FIRST NAME—MIDDLE NAME Sarlo,	NAME OF BOARD, COUNCIL, COMMISSION, AUTHORITY, OR COMMITTEE CareerSource Tampa Bay Workforce
MAILING ADDRESS 4350 W. Cypress Steet Suite Hillsborough	THE BOARD, COUNCIL, COMMISSION, AUTHORITY OR COMMITTEE ON WHICH I SERVE IS A UNIT OF: <input type="checkbox"/> CITY <input checked="" type="checkbox"/> COUNTY <input type="checkbox"/> OTHER LOCAL AGENCY
CITY COUNTY Tampa, Florida 33607	NAME OF POLITICAL SUBDIVISION: Hillsborough and Pinellas County
DATE ON WHICH VOTE OCCURRED	MY POSITION IS: <input type="checkbox"/> ELECTIVE <input checked="" type="checkbox"/> APPOINTIVE

WHO MUST FILE FORM 8B

This form is for use by any person serving at the county, city, or other local level of government on an appointed or elected board, council, commission, authority, or committee. It applies to members of advisory and non-advisory bodies who are presented with a voting conflict of interest under Section 112.3143, Florida Statutes.

Your responsibilities under the law when faced with voting on a measure in which you have a conflict of interest will vary greatly depending on whether you hold an elective or appointive position. For this reason, please pay close attention to the instructions on this form before completing and filing the form.

INSTRUCTIONS FOR COMPLIANCE WITH SECTION 112.3143, FLORIDA STATUTES

A person holding elective or appointive county, municipal, or other local public office **MUST ABSTAIN** from voting on a measure which would inure to his or her special private gain or loss. Each elected or appointed local officer also **MUST ABSTAIN** from knowingly voting on a measure which would inure to the special gain or loss of a principal (other than a government agency) by whom he or she is retained (including the parent, subsidiary, or sibling organization of a principal by which he or she is retained); to the special private gain or loss of a relative; or to the special private gain or loss of a business associate. Commissioners of community redevelopment agencies (CRAs) under Sec. 163.356 or 163.357, F.S., and officers of independent special tax districts elected on a one-acre, one-vote basis are not prohibited from voting in that capacity.

For purposes of this law, a "relative" includes only the officer's father, mother, son, daughter, husband, wife, brother, sister, father-in-law, mother-in-law, son-in-law, and daughter-in-law. A "business associate" means any person or entity engaged in or carrying on a business enterprise with the officer as a partner, joint venturer, coowner of property, or corporate shareholder (where the shares of the corporation are not listed on any national or regional stock exchange).

* * * * *

ELECTED OFFICERS:

In addition to abstaining from voting in the situations described above, you must disclose the conflict:

PRIOR TO THE VOTE BEING TAKEN by publicly stating to the assembly the nature of your interest in the measure on which you are abstaining from voting; *and*

WITHIN 15 DAYS AFTER THE VOTE OCCURS by completing and filing this form with the person responsible for recording the minutes of the meeting, who should incorporate the form in the minutes.

* * * * *

APPOINTED OFFICERS:

Although you must abstain from voting in the situations described above, you are not prohibited by Section 112.3143 from otherwise participating in these matters. However, you must disclose the nature of the conflict before making any attempt to influence the decision, whether orally or in writing and whether made by you or at your direction.

IF YOU INTEND TO MAKE ANY ATTEMPT TO INFLUENCE THE DECISION PRIOR TO THE MEETING AT WHICH THE VOTE WILL BE TAKEN:

- You must complete and file this form (before making any attempt to influence the decision) with the person responsible for recording the minutes of the meeting, who will incorporate the form in the minutes. (Continued on page 2)

APPOINTED OFFICERS (continued)

- A copy of the form must be provided immediately to the other members of the agency.
- The form must be read publicly at the next meeting after the form is filed.

IF YOU MAKE NO ATTEMPT TO INFLUENCE THE DECISION EXCEPT BY DISCUSSION AT THE MEETING:

- You must disclose orally the nature of your conflict in the measure before participating.
- You must complete the form and file it within 15 days after the vote occurs with the person responsible for recording the minutes of the meeting, who must incorporate the form in the minutes. A copy of the form must be provided immediately to the other members of the agency, and the form must be read publicly at the next meeting after the form is filed.

DISCLOSURE OF LOCAL OFFICER'S INTEREST

I, Dr. Rebecca Sarlo, hereby disclose that on January 22, 20 26 :

(a) A measure came or will come before my agency which (check one or more)

- inured to my special private gain or loss;
- inured to the special gain or loss of my business associate, _____ ;
- inured to the special gain or loss of my relative, _____ ;
- inured to the special gain or loss of Evava Health, by whom I am retained; or
- inured to the special gain or loss of _____, which is the parent subsidiary, or sibling organization or subsidiary of a principal which has retained me.

(b) The measure before my agency and the nature of my conflicting interest in the measure is as follows:

Related party contract votes for On-the-Job Training with Evava Health.

If disclosure of specific information would violate confidentiality or privilege pursuant to law or rules governing attorneys, a public officer, who is also an attorney, may comply with the disclosure requirements of this section by disclosing the nature of the interest in such a way as to provide the public with notice of the conflict.

1/22/2026

Rebecca Sarlo, Ph.D.

Date Filed

Signature

NOTICE: UNDER PROVISIONS OF FLORIDA STATUTES §112.317, A FAILURE TO MAKE ANY REQUIRED DISCLOSURE CONSTITUTES GROUNDS FOR AND MAY BE PUNISHED BY ONE OR MORE OF THE FOLLOWING: IMPEACHMENT, REMOVAL OR SUSPENSION FROM OFFICE OR EMPLOYMENT, DEMOTION, REDUCTION IN SALARY, REPRIMAND, OR A CIVIL PENALTY NOT TO EXCEED \$10,000.

**EXHIBIT C
CONTRACT INFORMATION FORM**

This form is to disclose a conflict or potential conflict and to seek approval of a contract involving a conflict or potential conflict of interest of board members or employees. All requested information is required. Failure to provide complete information may result in disapproval of the contract.

I, **Barclay Harless**, hereby certify the following information regarding a contract that was approved by a two-thirds (2/3) vote of a quorum of CareerSource Tampa Bay (CSTB) and will be executed and implemented immediately after receiving the State's approval in compliance with section 445.007(11), Florida Statutes.

Identification of all parties to the contract: **Evara Health and CSTB**

Contractor Name & Address: **Evara Health - 14100 58th Street North, Clearwater FL 33760**

Contractor Contact Phone Number: **(727) 824-8181**

Contract Number or Other Identifying Information, if any: **2025-OJT-026**

Contract Term: **Effective date thru 6/30/2026 (Will not auto-renew.)**

Value of the Contract with no extensions or renewals exercised: **\$50,000**

Value of the Contract with all extensions and renewals exercised: **N/A**

Description of goods and/or services to be provided under the Contract: **On-the-Job Training (OJT)**

Method of procurement for the contracted goods and/or services, if applicable:

Not applicable.

Name of board member or employee whose conflict of interest required the board's approval of the contract by two-thirds (2/3) vote: **Dr. Rebecca Sarlo**

The nature of the conflicting interest in the contract: **Employee of the organization**

The board member or employee with the conflict of interest did did not (check one) attend the meeting(s), including subcommittee meetings, at which the board discussed or voted to approve the contract.

If the board member or employee with the conflict of interest attended the meeting(s), including subcommittee meetings, at which the board discussed or voted on the contract, the board member or employee abstained from voting.

I further attest that the following is being provided with this form:

- a. A certified board membership roster listing all members on the board at the time of the vote on the approval of the contract with a vote tally indicating attendance or absence at the meeting(s), including subcommittee meetings, and for those in attendance, the affirmative and negative votes and abstentions for each member.
- b. Consistent with the procedures outlined in section 112.3143, Florida Statutes, the dated and executed conflict of interest form that was submitted at or before the board meeting(s) in which a vote related to the contract took place, for board member/employee who has any relationship with the contracting vendor.
- c. A draft copy of the related party contract and amendments, as applicable.
- d. Documentation supporting the method of procurement of the related party contract, for contracts that require competitive selection / procurement process.
- e. A copy of the board meeting and committee meeting minutes that document the discussion and approval of the related party contract (including the name of the contractor and the value of the contract). The minutes must clearly reflect the verbal disclosure of the conflict during the meeting.

I certify that the information above is true and correct.

Signature of Board Chairperson / Vice Chairperson*

Barclay Harless

Print Name

Date

* Must be certified and attested to by the board's Chair or Vice Chair.



Action Item Related Party Contracts – ExOffender

Background:

Related Party

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- c) Board members who could benefit financially from the transaction or board members who have any relationship with the contracting vendor must abstain from voting on the contracts; and
- d) Prior to entering such contracts, contracts \$10,000 or higher require Florida Department of Commerce approval. Contracts less than \$10,000 do not require approval but notification.

Required Forms

For each related party contract, CSTB must ensure the required forms are completed, date, executed and certified prior to execution of the contract or incurring expenditures. The required forms follow this action item.

Information:

Related Party

Organization Name	Board Member	Contract Value
Abe Brown Ministries, Inc.	Robert Blount	\$135,000

Hillsborough County Ex-Offender/Returning Citizens Workforce Training Program Agreement provides CareerSource Tampa Bay with the ability to continue the Career Advancement and Reintegration Education (CARE) program for the third year to help ex-offenders re-enter the community and access the resources they need to succeed. The CARE program establishes a strong partnership to expand re-entry and returning Hillsborough County citizen services to assist incarcerated and formerly incarcerated individuals and their families achieve productive and fulfilling lives. A continued focus has been placed on promoting CareerSource Tampa Bay as a vital resource for job seekers and employers. Efforts include raising awareness about available services such as job placement assistance, career counseling, resume building, and skills training programs.

Recommendation: Approval to execute an agreement with Abe Brown Ministries, Inc. to provide services to ExOffenders through 9/30/2026, contingent on FloridaCommerce approval.

**EXHIBIT D
DISCLOSURE AND CERTIFICATION OF
CONFLICT OF INTEREST IN A CONTRACT**

I, Robert Blount, a board member / an employee of the board (circle one) hereby disclose that I, myself / my employer / my business / my organization / OR "Other" (describe) _____ (circle one or more) could benefit financially from the contract described below:

Local Workforce Development Board: CareerSource Tampa Bay - Region 28

Contractor Name & Address: Abe Brown Ministries, Inc. - 21 N 29th Street, Tampa, FL, 33605

Contractor Contact Phone Number: (813) 416-8202

Description or Nature of Contract: ExOffender Services

Description of Financial Benefit*: Employee of organization

For purposes of the above contract the following disclosures are made: The contractor's principals**/owners***: (check one)

- have no relative who is a member of the board or an employee of the board, OR
 have a relative who is a member of the board or an employee of the board, whose name is:

The contractor's principals**/owners*** is is not (check one) a member of the board. If applicable, the principal's/owner's name is: Robert Blount

Robert Blount
Signature of Board Member/Employee

Robert Blount
Print Name

01/14/2026
Date

* "Benefit financially from a contract" means the special private financial gain to a member, a special private financial gain to any principal which retains the member, the special private financial gain of the parent organization or subsidiary of a corporate principal which retains the member or the special private financial gain to any member's relatives or business associate or to a board employee and such benefit is not remote or speculative.

** "Principal" means an owner or high-level management employee with decision-making authority.

*** "Owner" means a person having any ownership interest in the contractor.

NOTICE: CONFLICTS OF INTEREST REGARDING BOARD MEMBERS AND BOARD EMPLOYEES MUST BE DISCLOSED PRIOR TO THE BOARD'S DISCUSSION OR VOTING TO APPROVE THE CONTRACT. BOARD MEMBERS WHO BENEFIT FINANCIALLY OR BOARD MEMBERS OR EMPLOYEES OF THE BOARD WHO HAVE A RELATIONSHIP WITH THE CONTRACTING VENDOR MUST ABSTAIN FROM VOTING DURING THE PERIOD OF TIME THE VOTES ARE CAST, AND THE CONTRACT MUST BE APPROVED BY A TWO-THIRDS VOTE OF THE BOARD WHEN A QUORUM HAS BEEN ESTABLISHED. COMPLETION OF THIS FORM DOES NOT IN ANY WAY SUPERSEDE OR SUBSTITUTE FOR COMPLIANCE WITH CONFLICT OF INTEREST DISCLOSURE REQUIREMENTS OF SECTION 112.3143, FLORIDA STATUTES, OR SECTION 101(f), WIOA.

FORM 8B MEMORANDUM OF VOTING CONFLICT FOR COUNTY, MUNICIPAL, AND OTHER LOCAL PUBLIC OFFICERS

LAST NAME—FIRST NAME—MIDDLE NAME Blount, Robert	NAME OF BOARD, COUNCIL, COMMISSION, AUTHORITY, OR COMMITTEE CareerSource Tampa Bay
MAILING ADDRESS 4350 W. Cypress Steet Suite 850 Hillsborough	THE BOARD, COUNCIL, COMMISSION, AUTHORITY OR COMMITTEE ON WHICH I SERVE IS A UNIT OF: <input type="checkbox"/> CITY <input checked="" type="checkbox"/> COUNTY <input type="checkbox"/> OTHER LOCAL AGENCY
CITY COUNTY Tampa, Florida 33607	NAME OF POLITICAL SUBDIVISION: Hillsborough and Pinellas County
DATE ON WHICH VOTE OCCURRED	MY POSITION IS: <input type="checkbox"/> ELECTIVE <input checked="" type="checkbox"/> APPOINTIVE

WHO MUST FILE FORM 8B

This form is for use by any person serving at the county, city, or other local level of government on an appointed or elected board, council, commission, authority, or committee. It applies to members of advisory and non-advisory bodies who are presented with a voting conflict of interest under Section 112.3143, Florida Statutes.

Your responsibilities under the law when faced with voting on a measure in which you have a conflict of interest will vary greatly depending on whether you hold an elective or appointive position. For this reason, please pay close attention to the instructions on this form before completing and filing the form.

INSTRUCTIONS FOR COMPLIANCE WITH SECTION 112.3143, FLORIDA STATUTES

A person holding elective or appointive county, municipal, or other local public office **MUST ABSTAIN** from voting on a measure which would inure to his or her special private gain or loss. Each elected or appointed local officer also **MUST ABSTAIN** from knowingly voting on a measure which would inure to the special gain or loss of a principal (other than a government agency) by whom he or she is retained (including the parent, subsidiary, or sibling organization of a principal by which he or she is retained); to the special private gain or loss of a relative; or to the special private gain or loss of a business associate. Commissioners of community redevelopment agencies (CRAs) under Sec. 163.356 or 163.357, F.S., and officers of independent special tax districts elected on a one-acre, one-vote basis are not prohibited from voting in that capacity.

For purposes of this law, a “relative” includes only the officer’s father, mother, son, daughter, husband, wife, brother, sister, father-in-law, mother-in-law, son-in-law, and daughter-in-law. A “business associate” means any person or entity engaged in or carrying on a business enterprise with the officer as a partner, joint venturer, coowner of property, or corporate shareholder (where the shares of the corporation are not listed on any national or regional stock exchange).

* * * * *

ELECTED OFFICERS:

In addition to abstaining from voting in the situations described above, you must disclose the conflict:

PRIOR TO THE VOTE BEING TAKEN by publicly stating to the assembly the nature of your interest in the measure on which you are abstaining from voting; *and*

WITHIN 15 DAYS AFTER THE VOTE OCCURS by completing and filing this form with the person responsible for recording the minutes of the meeting, who should incorporate the form in the minutes.

* * * * *

APPOINTED OFFICERS:

Although you must abstain from voting in the situations described above, you are not prohibited by Section 112.3143 from otherwise participating in these matters. However, you must disclose the nature of the conflict before making any attempt to influence the decision, whether orally or in writing and whether made by you or at your direction.

IF YOU INTEND TO MAKE ANY ATTEMPT TO INFLUENCE THE DECISION PRIOR TO THE MEETING AT WHICH THE VOTE WILL BE TAKEN:

- You must complete and file this form (before making any attempt to influence the decision) with the person responsible for recording the minutes of the meeting, who will incorporate the form in the minutes. (Continued on page 2)

APPOINTED OFFICERS (continued)

- A copy of the form must be provided immediately to the other members of the agency.
- The form must be read publicly at the next meeting after the form is filed.

IF YOU MAKE NO ATTEMPT TO INFLUENCE THE DECISION EXCEPT BY DISCUSSION AT THE MEETING:

- You must disclose orally the nature of your conflict in the measure before participating.
- You must complete the form and file it within 15 days after the vote occurs with the person responsible for recording the minutes of the meeting, who must incorporate the form in the minutes. A copy of the form must be provided immediately to the other members of the agency, and the form must be read publicly at the next meeting after the form is filed.

DISCLOSURE OF LOCAL OFFICER'S INTEREST

I, Robert Blount, hereby disclose that on January 22, 20 26 :

(a) A measure came or will come before my agency which (check one or more)

inured to my special private gain or loss;

inured to the special gain or loss of my business associate, _____ ;

inured to the special gain or loss of my relative, _____ ;

inured to the special gain or loss of Abe Brown Ministries, Inc., by whom I am retained; or

inured to the special gain or loss of _____, which is the parent subsidiary, or sibling organization or subsidiary of a principal which has retained me.

(b) The measure before my agency and the nature of my conflicting interest in the measure is as follows:

Related party contract votes for ExOffender contract with Abe Brown Ministries, Inc.

If disclosure of specific information would violate confidentiality or privilege pursuant to law or rules governing attorneys, a public officer, who is also an attorney, may comply with the disclosure requirements of this section by disclosing the nature of the interest in such a way as to provide the public with notice of the conflict.

1/22/2026

Date Filed

Robert Blount

Signature

NOTICE: UNDER PROVISIONS OF FLORIDA STATUTES §112.317, A FAILURE TO MAKE ANY REQUIRED DISCLOSURE CONSTITUTES GROUNDS FOR AND MAY BE PUNISHED BY ONE OR MORE OF THE FOLLOWING: IMPEACHMENT, REMOVAL OR SUSPENSION FROM OFFICE OR EMPLOYMENT, DEMOTION, REDUCTION IN SALARY, REPRIMAND, OR A CIVIL PENALTY NOT TO EXCEED \$10,000.

**EXHIBIT C
CONTRACT INFORMATION FORM**

This form is to disclose a conflict or potential conflict and to seek approval of a contract involving a conflict or potential conflict of interest of board members or employees. All requested information is required. Failure to provide complete information may result in disapproval of the contract.

I, Barclay Harless, hereby certify the following information regarding a contract that was approved by a two-thirds (2/3) vote of a quorum of CareerSource Tampa Bay (CSTB) and will be executed and implemented immediately after receiving the State's approval in compliance with section 445.007(11), Florida Statutes.

Identification of all parties to the contract: Abe Brown Ministries, Inc. and CSTB

Contractor Name & Address: Abe Brown Ministries, Inc. - 21 N 29th Street, Tampa, FL, 33605

Contractor Contact Phone Number: (813) 416-8202

Contract Number or Other Identifying Information, if any: 2026-305-001

Contract Term: Effective date thru 9/30/2026 (Will not auto-renew.)

Value of the Contract with no extensions or renewals exercised: \$135,000

Value of the Contract with all extensions and renewals exercised: N/A

Description of goods and/or services to be provided under the Contract: ExOffender Services

Method of procurement for the contracted goods and/or services, if applicable:

Not applicable.

Name of board member or employee whose conflict of interest required the board's approval of the contract by two-thirds (2/3) vote: Robert Blount

The nature of the conflicting interest in the contract: President & CEO of Abe Brown Ministries

The board member or employee with the conflict of interest did did not (check one) attend the meeting(s), including subcommittee meetings, at which the board discussed or voted to approve the contract.

If the board member or employee with the conflict of interest attended the meeting(s), including subcommittee meetings, at which the board discussed or voted on the contract, the board member or employee abstained from voting.

I further attest that the following is being provided with this form:

- a. A certified board membership roster listing all members on the board at the time of the vote on the approval of the contract with a vote tally indicating attendance or absence at the meeting(s), including subcommittee meetings, and for those in attendance, the affirmative and negative votes and abstentions for each member.
- b. Consistent with the procedures outlined in section 112.3143, Florida Statutes, the dated and executed conflict of interest form that was submitted at or before the board meeting(s) in which a vote related to the contract took place, for board member/employee who has any relationship with the contracting vendor.
- c. A draft copy of the related party contract and amendments, as applicable.
- d. Documentation supporting the method of procurement of the related party contract, for contracts that require competitive selection / procurement process.
- e. A copy of the board meeting and committee meeting minutes that document the discussion and approval of the related party contract (including the name of the contractor and the value of the contract). The minutes must clearly reflect the verbal disclosure of the conflict during the meeting.

I certify that the information above is true and correct.

Signature of Board Chairperson / Vice Chairperson*

Barclay Harless

Print Name

Date

* Must be certified and attested to by the board's Chair or Vice Chair.



Action Item

Tampa Bay Workforce Alliance, Inc. Required Communication and Acceptance of Annual Financial Statement Audit For the Fiscal Year Ended June 30, 2025

Background

Per Amended and Restated By-Laws of Tampa Bay Workforce Alliance, Inc. d/b/a CareerSource Hillsborough Pinellas (“By-Laws”), the Audit Committee’s responsibilities include but are not limited to: “Reviewing and recommending for Board acceptance of the annual financial audit and 401(k) plan audit.” [By-Laws, Article VII, Section 7.4(G)]

Information

The audit firm James Moore & Co., P.L. (“James Moore”) has completed the annual financial statement audit of Tampa Bay Workforce Alliance, Inc. for the fiscal year ended June 30, 2025.

At the conclusion of the audit, the Auditor is required to communicate to those charged with governance matters that those individuals should be aware of (ie., scope of audit procedures performed, significant findings, and other information, such as disagreements with management, audit adjustments and significant estimates) that aren’t communicated in the audited financial statements.

Enclosed is a copy of the required communication (SAS 114) and audit report. A representative from James Moore will present the results to the Finance/Audit Committee.

Recommendation

The Finance/Audit Committee recommends acceptance of the Tampa Bay Workforce Alliance, Inc. Annual Financial Statement Audit for the fiscal year ended June 30, 2025.

January 22, 2026

Board of Directors,
Tampa Bay Workforce Alliance, Inc.

We have audited the financial statements of Tampa Bay Workforce Alliance, Inc. (“the Organization”) as of and for the year ended June 30, 2025, and have issued our report thereon dated January 22, 2026. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated September 18, 2025, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of the system of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the system of internal control of the Organization solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

In order to eliminate threats to independence related to non-attest services that we provide you, we have instituted a quality control review over all non-attest work. Also, in the engagement letter, we identified a person within your organization with the skills, knowledge, and expertise to review our non-attest work on your behalf.

Significant Risks Identified

Professional standards require that we, as auditors, consider significant risks that impact the audit based upon the nature of the organization and design our audit procedures to adequately address those risks. As part of the audit process, we considered the following significant risks:

- Management override of internal controls is a significant risk due to its potential to impact all financial statement accounts and disclosures and facilitate fraud. Our responses to the significant risk included incorporating an element of unpredictability in designing audit procedures, obtaining an understanding of the process and related controls over journal entries and other adjustments, testing journal entries and other adjustments, reviewing significant accounting estimates for evidence of management bias, and obtaining an understanding of management's rationale for any significant and unusual transactions.
- Improper revenue recognition is a significant risk due to the susceptibility of contribution revenue being misstated due to fraud or not properly recognizing restrictions on revenue and support. Our responses to the significant risk included substantive testing and examination of support for selected transactions as well as performing an analytical review of revenue balances at year end.
- Use of restricted resources is a significant risk due to the potential to use restricted resources for unallowed purposes. Restricted contributions must only be used to fulfill their restricted purpose. Our response to the significant risk included reviewing revenue sources for restrictions and for any such restrictions we performed substantive procedures to test the use of those restricted revenue sources.

Our audit was designed to adequately address the above risks and no issues were noted that impacted our ability to render an opinion on the financial statements.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Organization is included in Note 2 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2025. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates and Related Disclosures

Accounting estimates and related disclosures are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. We identified no sensitive accounting estimates which would have a material effect on the financial statements.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting Tampa Bay Workforce Alliance, Inc.'s financial statements relate to subsequent events, disclosure of leases, significant funding sources, and contingencies in notes 2, 10, 12 and 13, respectively.

Significant Unusual Transactions

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. We identified no significant unusual transactions as a result of our audit procedures.

Identified or Suspected Fraud

We have not identified or have not obtained information that indicates fraud may have occurred.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. See below for a summary of uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

- Adjustment to adjust the current year effects of FASB ASC 842, which would reduce net assets by approximately \$101,000, increase lease liabilities for operating leases by \$196,000 and increase right of use assets by \$95,000.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. No such misstatements were noted.

Disagreements with Management

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

Board of Directors,
Tampa Bay Workforce Alliance, Inc.
January 22, 2026
Page 4

Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. We identified no circumstances that affect the form and content of the auditor's report as a result of our audit procedures.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated January 22, 2026.

Management's Consultations with Other Accountants

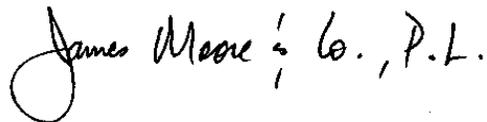
In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the Organization, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Organization's auditors.

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

Very truly yours,



JAMES MOORE & CO., P.L.

January 22, 2026

James Moore & Co., P.L.
2477 Tim Gamble Place #200
Tallahassee, FL 32308

This representation letter is provided in connection with your audits of the financial statements of Tampa Bay Workforce Alliance, Inc., which comprise the statements of financial position as of June 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (“GAAP”).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information such that, in the light of surrounding circumstances, 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.

We confirm that to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of January 22, 2026:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated September 18, 2025, for the preparation and fair presentation of the financial statements in accordance with GAAP.
2. The financial statements referred to above have been fairly presented in accordance with GAAP and include all proper classifications, required supplementary information, and note disclosure.
3. We acknowledge our responsibility for the design, implementation, and maintenance of the system 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.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. With respect to the IRS form 990, lease liability calculation for FASB ASC 842, and preparation of the data collection form, we have performed the following:
 - a. Made all management decisions and performed all management functions;
 - b. Assigned a competent individual to oversee the services;
 - c. Evaluated the adequacy of the services performed;
 - d. Evaluated and accepted responsibility for the result of the service performed; and
 - e. Established and maintained internal controls, including monitoring ongoing activities.

6. The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of the applicable financial reporting framework.
7. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of GAAP.
8. All events subsequent to the date of the financial statements and for which GAAP requires adjustment or disclosure have been adjusted or disclosed.
9. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. The uncorrected misstatements are as follows:
 - Adjustment to adjust the current year effects of FASB ASC 842, which would reduce net assets by approximately \$101,000, increase lease liabilities for operating leases by \$196,000 and increase right of use assets by \$95,000.
10. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with GAAP.
11. With regard to items reported at fair value:
 - a. The underlying assumptions are reasonable, and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - c. The disclosures related to fair values are complete, adequate, and in conformity with GAAP.
 - d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
12. All assets and liabilities under the entity's control are included in the financial statements.
13. Net assets presented in the statement of financial position are appropriately classified, and reclassifications between net asset classes are appropriate.
14. If applicable, we have maintained the composition of the entity's assets in amounts needed to comply with all donor restrictions.
15. The entity's disclosed tax-exempt status is accurate.
16. The entity has disclosed all matters of taxation that are deemed to be reasonably uncertain including, but not limited to, aggressive tax elections, the status or results of IRS examinations, provisions for unpaid unrelated business income taxes and tax benefits to the extent that the entity believes that it is "more likely than not" that its tax positions will be sustained upon IRS examination.
17. The basis used for the allocation of functional expenses is reasonable.
18. Internal controls over the receipt and recording of contributions are adequate.

19. There have been no cybersecurity breaches or other cyber events whose effects should be considered for disclosure in the financial statements, as a basis for recording a loss contingency, or otherwise considered when preparing the financial statements.

Information Provided

20. We have provided you with:
 - a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, meeting minutes, and other matters;
 - b. Additional information that you have requested from us for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity and others from whom you determined it necessary to obtain audit evidence.
21. All transactions have been recorded in the accounting records and are reflected in the financial statements.
22. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
23. We have provided to you our evaluation of the entity's ability to continue as a going concern, including significant conditions and events present, and we believe that our use of the going concern basis of accounting is appropriate.
24. We have identified and disclosed to you all information that we are aware of regarding instances, that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance, whether communicated by employees, former employees, vendors, regulators, or others.
25. We have identified and disclosed to you all information that we are aware of regarding instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
26. We have no knowledge of any instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
27. We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse or waste that you have reported to us.
28. We have a process to track the status of audit findings and recommendations.
29. We have identified for you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
30. We have provided views on your reported audit findings, conclusions, and recommendations, as well as our planned corrective actions, for the report, if applicable.
31. We have identified and disclosed to you all information that we are aware of regarding allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors (contractors), regulators, or others.

32. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
33. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
34. We have disclosed to you all communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
35. Tampa Bay Workforce Alliance, Inc. has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
36. We have disclosed to you all guarantees, whether written or oral, under which Tampa Bay Workforce Alliance, Inc. is contingently liable.
37. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts.
38. There are no:
 - a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.
 - b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with FASB Accounting Standards Codification (ASC) 450, *Contingencies*.
 - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by ASC-450.
39. Tampa Bay Workforce Alliance, Inc. has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
40. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
41. We have made available all relevant information about financial interests and contractual arrangements with related parties, de facto agents and other entities, including but not limited to, their governing documents, equity and debt instruments, contracts, leases, guarantee arrangements, and other financial contracts and arrangements.
42. With regard to leases and implementation of FASB ASC 842 Leases:
 - a. Management has performed a comprehensive inventory of its existing contracts for potential impacts of FASB ASC 842. All operating and/or finance leases existing at year-end or during the period under audit have been accurately and completely recorded and disclosed in the Company's financial statements.
 - b. Appropriate practical expedients have been elected.
 - c. Short-term and related party leases are reflected completely and accurately.

Single Audit

43. With respect to federal awards, we represent the following to you:

- a. We are responsible for understanding and complying with and have complied with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).
- b. We are responsible for the preparation and presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance.
- c. We believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance.
- d. The methods of measurement or presentation have not changed from those used in the prior period.
- e. We believe the significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.
- f. We are responsible for including the auditors' report on the schedule of expenditures of federal awards in any document that contains the schedule and that indicates that the auditor has reported on such information.
- g. We have identified and disclosed all of our government programs and related activities subject to the Uniform Guidance compliance audit.
- h. We have notified you of federal awards and funding increments that were received before December 26, 2014 (if any) and differentiated those awards from awards and funding increments received on or after December 26, 2014, and subject to the audit requirements of the Uniform Guidance.
- i. When the schedule of expenditures of federal awards is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by the entity of the schedule of expenditures of federal awards and the auditors' report thereon.
- j. We have, in accordance with the Uniform Guidance, identified in the schedule of expenditures of federal awards, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, food commodities, direct appropriations, and other assistance.
- k. We have provided to you our interpretations of any compliance requirements that are subject to varying interpretations.
- l. We have made available to you all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.
- m. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- n. We have identified and disclosed to you all amounts questioned and any known noncompliance with the direct and material compliance requirements of federal awards, including the results of other audits or program reviews or stated that there was no such noncompliance. We also know of no instances of noncompliance with direct and material compliance requirements occurring subsequent to the period covered by the auditors' report.
- o. We have disclosed to you any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditors' report.

- p. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- q. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared (and are prepared on a basis consistent with the schedule of expenditures of federal awards).
- r. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- s. We have monitored subrecipients, as necessary, to determine if they have expended subawards in compliance with federal statutes, regulations, and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance.
- t. We have issued management decisions for audit findings that relate to federal awards we make to subrecipients, and such management decisions are issued within six months of acceptance of the audit report by the FAC. Additionally, we have followed up ensuring that the subrecipients have taken the appropriate and timely action on all deficiencies detected through audits, on-site reviews, and other means that pertain to the federal award provided to the subrecipient from the pass-through entity.
- u. We have considered the results of subrecipients' audits and have made any necessary adjustments to our own books and records.
- v. We have properly classified amounts claimed or used for matching in accordance with related guidelines in the Uniform Guidance, as applicable.
- w. We have charged costs to federal awards in accordance with applicable cost principles.
- x. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- y. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- z. The reporting package does not contain personally identifiable information.
- aa. We have disclosed all contracts or other agreements with service organizations and disclosed to you all communications from these service organizations relating to noncompliance at the organizations.
- bb. We have disclosed to you the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.

In addition:

- cc. We are responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major federal program; and we have complied with these direct and material compliance requirements.

- dd. We are responsible for designing, implementing, and maintaining, and have designed, implemented, and maintained, effective internal control over compliance for federal programs that provide reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award that could have a material effect on our federal programs. Also, no changes have been made in the internal over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance have occurred subsequent to the period covered by the auditors' report.
- ee. We are responsible for and have accurately completed the appropriate sections of the Data Collection Form and we are responsible for taking corrective action on audit findings of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.

Sheila Doyle, SVP, Chief Financial Officer

Anna Munro, VP, Fiscal and Administrative Compliance

DRAFT

TAMPA BAY WORKFORCE ALLIANCE, INC.
D/B/A CAREERSOURCE TAMPA BAY

Financial Statement, Supplemental Information and Regulatory Reports

June 30, 2025

(With Independent Auditors' Report Thereon)

DRAFT

TAMPA BAY WORKFORCE ALLIANCE, INC.

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors,
Tampa Bay Workforce Alliance, Inc.:

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Tampa Bay Workforce Alliance, Inc., (the Organization), which comprise the statement of financial position as of June 30, 2025, and the related statement of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization, as of June 30, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* (GAS), issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and GAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 22, 2026, on our consideration of the Organization’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization’s internal control over financial reporting and compliance.

James Moore & Co., P.L.

Daytona Beach, Florida
January 22, 2026

DRAFT

TAMPA BAY WORKFORCE ALLIANCE, INC.
Statements of Financial Position
Year Ended June 30, 2025

	2025
Assets	
Current assets:	
Cash and cash equivalents	\$ 1,863,559
Board designated - cash	706,860
Grants receivable	2,898,550
Accounts receivable	77,632
Prepaid expenses	806,597
Total current assets	6,353,198
Noncurrent assets:	
Investment held by others	26,789
Property and equipment, net	256,043
Operating lease right-of-use asset, net	1,197,556
Total noncurrent assets	1,480,388
Total assets	\$ 7,833,586
Liabilities and Net Assets	
Current liabilities:	
Accounts payable	\$ 899,368
Customer payable	249,009
Service provider payable	19,520
Related party payable	132,291
Accrued expenses	509,136
Accrued personal time off	706,860
Refundable advances	2,744,941
Current portion of operating lease liability	392,709
Total current liabilities	5,653,834
Long-term operating lease liability, less current portion	766,536
Total liabilities	6,420,370
Net assets:	
Without donor restrictions	1,413,216
Total net assets	1,413,216
Total liabilities and net assets	\$ 7,833,586

The accompanying notes to the financial statements are an integral part of these statements.

TAMPA BAY WORKFORCE ALLIANCE, INC.
 Statements of Activities
 Year Ended June 30, 2025

	2025
Net assets without donor restrictions	
Grants	
Federal	\$ 24,001,545
Local	1,354,951
Contribution and sponsorship	27,500
Other	231,790
Unrealized gain on investment held by others	1,743
Total Revenues	25,617,529
Expenses:	
Program services	
Workforce development	23,631,555
Supporting services	
General and administrative	2,016,600
Total Expenses	25,648,155
Changes in net assets without donor restrictions	(30,626)
Net assets at beginning of year	1,443,842
Net assets at end of year	\$ 1,413,216

The accompanying notes to the financial statements are an integral part of these statements.

TAMPA BAY WORKFORCE ALLIANCE, INC.
Statement of Functional Expenses
Year Ended June 30, 2025

	Workforce Development	General and Administrative	Totals
Salaries	\$ 10,325,352	\$ 1,161,951	\$ 11,487,303
Retirement	661,291	78,944	740,235
Payroll taxes and fringe	2,147,777	182,066	2,329,843
Staff training and education	17,931	4,684	22,615
Accounting and professional	679,165	324,401	1,003,566
Community outreach	271,436	-	271,436
Communications	196,080	12,714	208,794
Office expenses	711,321	62,781	774,102
Licenses, dues and other fees	32,512	15,297	47,809
Other	1,176	-	1,176
Occupancy	1,769,647	96,437	1,866,084
Travel	144,639	18,398	163,037
Meetings and conferences	130,646	11,493	142,139
Insurance	184,952	15,779	200,731
Contract labor	839,195	31,655	870,850
Service provider	393,887	-	393,887
Customer training and related costs	5,061,356	-	5,061,356
Depreciation	63,192	-	63,192
 Total expenses	 \$ 23,631,555	 \$ 2,016,600	 \$ 25,648,155

The accompanying notes to the financial statements are an integral part of this statement.

TAMPA BAY WORKFORCE ALLIANCE, INC.
Statement of Cash Flows
Year Ended June 30, 2025

	2025
Cash flows from operating activities:	
Change in net assets	\$ (30,626)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:	
Depreciation	63,192
Changes in assets and liabilities:	
Increase in grants receivable	(1,750,304)
Decrease in accounts receivable	16,549
Increase in prepaid expenses	(169,381)
Increase in accounts payable	244,466
Decrease in customers payable	(314,237)
Decrease in service provider payable	(232,073)
Increase in related party payable	119,439
Increase in accrued expenses	34,445
Increase in accrued personal time off	11,988
Decrease in deferred revenue other	(5,150)
Increase in refundable advances	1,963,410
Increase in lease liabilities	9,600
Net cash used in operating activities	(38,682)
Cash flows from investing activities:	
Purchase of investments	(2,336)
Net cash used in investing activities	(2,336)
Net decrease in cash, cash equivalents, and restricted cash	(41,018)
Cash, cash equivalents, and restricted cash at beginning of year	2,611,437
Cash, cash equivalents, and restricted cash at end of year	\$ 2,570,419

The accompanying notes to the financial statements are an integral part of these statements.

TAMPA BAY WORKFORCE ALLIANCE, INC.
Notes to Financial Statements
Year Ended June 30, 2025

Note 1: NATURE OF ORGANIZATION AND PURPOSE

Effective July 1, 2024, Tampa Bay Workforce Alliance, Inc. merged with another organization as part of the Reimagining Education and Career Help (REACH) Act to form a new entity. See more details in Note 14.

Tampa Bay Workforce Alliance, Inc. doing business as CareerSource Tampa Bay (CSTB) serves as the administrative and fiscal entity for the local workforce development area that includes Hillsborough and Pinellas Counties. CSTB is one of twenty-one Local Workforce Development Boards in the State of Florida providing for the development, planning, monitoring and administration of the following grants and programs:

- Temporary Assistance for Needy Families
- Supplemental Nutrition Assistance Program
- Employment Service Cluster: Wagner Peyser, Military Spouse, Disabled Veterans Outreach Program and Local Veterans Employment Representative Program
- Reemployment Services and Eligibility Assessment
- Trade Adjustment Assistance
- Workforce Innovation and Opportunity Act: Adult, Dislocated Worker and Youth
- National Dislocated Worker Grant: Fostering Opioid Recovery and Hurricane Helene – Disaster Recovery

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of the significant accounting policies and practices of CSTB which affect the accompanying financial statements:

Basis of Accounting

CSTB follows the provisions of the Financial Accounting Standards Board of Accounting Standards Codification (“FASB ASC”) and the standards of financial reporting for not-for-profit organizations as described in the American Institute of Certified Public Accountants’ *Industry Guide for Not-for-Profit Organization*. Accordingly, the financial statements are prepared on the accrual basis of accounting. The financial statements of CSTB are the representation of management and include estimates of amounts and judgment it believes are reasonable under the circumstances.

Basis of Presentation

Net assets of CSTB and changes therein are classified and reported as follows:

- *Net assets without donor restrictions* - Net assets that are not subject to donor-imposed stipulations.
- *Net assets with donor restrictions* - Net assets subject to donor-imposed restrictions are temporary in nature, such as those that will be met either by actions of CSTB and/or passage of time. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates those resources be maintained in perpetuity.

All other revenues are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Gains and losses on assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulations or by laws. Expiration of net assets with donor restrictions (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time has elapsed) are reported as net assets released from restrictions.

CSTB reports contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of reporting cash flows, all deposits with an original maturity of three months or less are considered to be cash equivalents. Cash designated to fund accrued paid time off is classified as restricted cash in the accompanying statements of financial position.

Grants Receivable

CSTB's grants receivable consist of amounts to be received from governmental agencies for grants and appropriations. CSTB considers its receivables to be fully collectible. Accordingly, no provision for uncollectible amounts has been made in the accompanying financial statements.

Accounts Receivable

Based on historical collections, CSTB believes accounts receivable are fully collectible at June 30, 2025. Therefore, no provision for uncollectible amounts has been made in the accompanying financial statements.

Prepaid Expenses

Prepaid expenses consist of prepaid rent, insurance, services and goods.

Investment Held by Others

CSTB established an Agency Reserve Fund (ARF) at Community Foundation of Tampa Bay, Inc. (CFTB) to hold its non-endowment, unrestricted funds. CFTB does not have variance power and is not able to modify or restrict these assets. The assets of the ARF are invested according to CFTB's Investment Policy. CSTB receives quarterly reports detailing the contributions, distributions and earned income/loss of the ARF. CSTB may withdraw funds four (4) times each calendar year contingent upon approval by an affirmative vote of seventy-five percent (75%) of CSTB Board of Directors. In accordance with guidance related to accounting for contributions held by an organization for the benefit of another organization, which states that organization that transfers assets to other not-for-profit agencies who specify themselves as beneficiaries and has not granted variance power, are not considered expenses and recorded as an asset in the statement of financial position at fair value as investments.

Property and Equipment

Property and equipment are stated at cost, if purchased, or at estimated fair value at date of receipt if acquired by gift. Depreciation is recognized over the estimated useful lives of the assets of three to seven years for property and equipment using the straight-line method. For leasehold improvements, the estimated useful life is between five to fifteen years or the lesser of the life of the asset or lease term, using the straight-line method. All expenditures for property less than \$5,000 are expensed when purchased.

In the event of disposal of property and equipment acquired through expenditures of federal funds, CSTB may be

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property and Equipment (Continued)

required to return the property and equipment to the funding source or obtain its approval to dispose of the property and equipment. Additionally, the proceeds from any disposal of property and equipment may be required to be refunded to the respective funding source.

Personal Time Off

CSTB employees are entitled to personal time off (PTO). PTO is based on length of employment and other factors. PTO is accrued when earned. PTO of \$706,860 is reported as accrued personal time off in the statement of financial position at June 30, 2025.

Customer Payable

CSTB provides eligible participants a forum for training in demand driven occupations through Incumbent Worker Training (IWT), On-the-Job Training (OJT) and Occupational Skills Training (Individual Training Account – ITA). With an OJT, a local employer provides on-the-job training for a full-time salary or hourly position listed in CSTB's targeted occupation list. CSTB reimburses the employer for a fixed portion of the OJT training costs. ITA provides eligible participants a pre-established amount of funding to access approved training programs, provided by eligible training providers, to qualify for occupations that are in high demand in the local area and throughout the state. IWT training is developed with an employer or employer association to retain a skilled workforce or avert the need to lay off employees by assisting their workers in obtaining the necessary skills to retain employment. Costs associated with training services received but not paid as of June 30, 2025, totaled \$249,009 and reported as customer payable in the statement of financial position.

Service Provider Payable

CSTB utilizes the reimbursement method to pay its service providers. Under this method, payment is made within 30 calendar days after receipt of the billing unless CSTB reasonably believes the request for payment is improper. Request for payments received but not paid as of June 30, 2025, totaled \$19,520 and reported as service provider payable in the statement of financial position.

Revenue Recognition

A significant portion of CSTB's revenue is derived from quasi advance/cost-reimbursement federal, state, and local contracts and grants, which are conditioned upon certain performance requirements and/ or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when CSTB has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures of \$2,744,941 are reported as refundable advances in the statement of financial position at June 30, 2025.

Functional Allocation of Expenses

The cost of providing CSTB's various programs and other supporting services has been summarized on a functional basis in the statement of activities. Direct expenses are charged directly to the related program. Certain costs which are directly shared have been allocated to programs based upon the relative benefits received. CSTB elected to account for indirect costs utilizing the cost allocation method, using modified total direct costs as the base, for the fiscal year ending June 30, 2025. Supporting services in the statement of activities include expenses that have been allocated both directly and indirectly to the Organization's programs. Supporting services include planning, development, oversight

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Functional Allocation of Expenses (Continued)

and administrative functions of all programs, support services for the One Stop System including Information Technology, Management Information Systems, Facility Management, Community Outreach, and One Stop Staff training and development activities.

Income Taxes

CSTB is a not-for-profit corporation under the laws of the State of Florida and is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The Internal Revenue Code provides for taxation of unrelated business income under certain circumstances. CSTB believes that it has no liability for taxes with respect to unrelated business income. However, such status is subject to final determination upon examination of the related income tax returns by the appropriate taxing authorities. CSTB follows Accounting Standards Codification Topic 740, *Income Taxes* (“ASC 740”). A component of this standard prescribes a recognition and measurement of tax positions taken or expected to be taken in a tax return. For those benefits to be recognized, a tax position must be more-likely-than-not to be sustained upon examination by taxing authorities. CSTB’s policy is to recognize interest and penalties associated with tax positions under this standard as a component of tax expense, and none were recognized since there was no material impact of the application of this standard for the years ended June 30, 2025. As required by Internal Revenue Service regulations, the Organization annually files a Form 990, “Return of Organization Exempt from Income Tax” with the Internal Revenue Service. Tax returns for the past three years remain subject to examination by tax authorities.

Retirement Plan

The provision for employer contribution costs is recorded on an annual basis. Employer contributions are funded as they accrue.

Leases

CSTB leases office equipment and commercial building space. CSTB determines if an arrangement is a lease at inception. Operating leases are reflected as an operating lease right-of-use (ROU) asset and operating lease liabilities on CSTB’s statements of financial position. ROU assets represent CSTB’s right to use an underlying asset for the lease term and lease liabilities represent CSTB’s obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. As most of CSTB’s leases do not provide an implicit rate, CSTB uses the risk-free rate based on the information available at commencement date in determining the present value of lease payments. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. CSTB’s lease terms may include options to extend or terminate the lease when it is reasonably certain that CSTB will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term. CSTB’s lease agreements do not contain any material residual value guarantees or material restrictive covenants. In evaluating contracts to determine if they qualify as a lease, CSTB considers factors such as if it has obtained substantially all of the rights to the underlying asset through exclusivity, if it can direct the use of the asset by making decisions about how and for what purpose the asset will be used, and if the lessor has substantive substitution rights. This evaluation may require significant judgment. In allocating consideration in the contract to the separate lease components and the nonlease components CSTB uses the standalone prices of the lease and non-lease components. Observable standalone prices are used, if available. If the standalone price for a component has a high level of variability or uncertainty, this allocation may require significant judgment.

TAMPA BAY WORKFORCE ALLIANCE, INC.
Notes to Financial Statements - Continued

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Subsequent Events

CSTB has evaluated events and transactions for potential recognition or disclosure in the financial statement through January 22, 2026, the date the financial statements were available to be issued.

Note 3: RESTRICTIONS ON CASH AND CASH EQUIVALENTS

The following table provides a reconciliation of cash, cash equivalents and restricted cash reported within the statements of financial position at June 30, 2025:

	2025
Cash and cash equivalents	\$ 1,863,559
Board designated - cash	706,860
Total cash, cash equivalents and restricted cash shown in the statement of cash flows	\$ 2,570,419

Board designated cash consists of the amount allocated for accrued paid time off.

Note 4: LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following at June 30, 2025:

	2025
Financial assets available within one year, at year end	
Cash and cash equivalents	\$ 1,863,559
Board designated - cash	706,860
Grants receivable	2,898,550
Accounts receivable	77,632
Less those unavailable for general expenditures within one year, due to:	
Board designated - cash	(706,860)
Additional available assets for use over the next 12 months - not designated by donor or board restrictions	\$ 4,839,741

As Board designated restricted cash is already designated as expenses, these are removed from assets available for general expenditures. As shown in the table above, CSTB has adequate financial assets available to meet unexpected liquidity needs. Although board designated funds are set aside for a particular purpose, these amounts could be made available if necessary.

Note 5: FAIR VALUE MEASUREMENT

CSTB uses fair value measurements to record fair value adjustment to certain assets and liabilities and to determine fair value disclosures and follows the provisions of FASB ASC Topic 820, *Fair Value Measurements and Disclosures*, the authoritative guidance for fair value measurements of investments that are recognized at fair value in the financial statements. ASC Topic 820 establishes a fair value hierarchy that prioritizes the inputs to valuation techniques to measure fair value. The hierarchy gives the highest priority to quoted prices in active markets for identical assets (Level 1) and the lowest priority to measurements involving significant unobservable inputs (Level 3). The three levels of fair

TAMPA BAY WORKFORCE ALLIANCE, INC.
Notes to Financial Statements - Continued

Note 5: FAIR VALUE MEASUREMENT (Continued)

value hierarchy are as follows:

- Level 1: Inputs to the valuation methodology are quoted prices available in active markets for identical assets as of the reporting date.
- Level 2: Inputs to the valuation methodology are other than quoted prices in active markets, which are either directly or indirectly observable as of the reporting date, and fair value can be determined through the use of models or other valuation methodologies; and
- Level 3: Inputs to the valuation methodology are unobservable inputs in situations where there is little or no market activity for the asset and the reporting entity makes estimates assumptions related to the pricing of the assets or liability including assumptions regarding risk.

A description of the valuation methodologies used for assets measured at fair value, as well as the general classification of such instruments pursuant to the valuation hierarchy, is set forth below.

Investment Held by Others carrying value is measured at fair value with valuation technique utilizing market prices at the close of the last business day for the statement period, provided by the Community Foundation of Tampa Bay. The investments are measured using level 3 inputs within the fair value hierarchy. These assets total \$26,789.

The table below sets forth the summary of changes in fair value of the level 3 assets at June 30, 2025:

	2025
Balance, beginning of year	\$ 24,453
Unrealized gain on investment held by others	1,743
Dividend/Interest Income	810
Administrative fee	(217)
Balance, end of year	\$ 26,789

Note 6: GRANTS RECEIVABLE

Grants receivable is comprised of the following federal and local awards at June 30, 2025:

	2025
U.S. Department of Labor	
Employment Service Cluster	
Wagner Peyser	\$ 28,952
Disabled Veterans Outreach Program	1,062
Subtotal Employment Service Cluster	30,014
Reemployment Services and Eligibility Assessment	13,951
Trade Adjustment Assistance	810
Workforce Innovation and Opportunity Act (WIOA) Cluster	
WIOA Adult	59,503
WIOA DW	1,331,897
WIOA Youth	58,389
Subtotal WIOA Cluster	1,449,789
National Dislocated Worker Grant	
National Emergency Grant - Fostering Opioid Recovery	12,846
Temporary Assistance for Needy Families	1,004,423
Hillsborough County Board of County Commissioners (BOCC)	
Ex-Offender Program	122,664
Targeted Industry Sector Workforce Training Program	83,319
Apprenticeship to Career Empowerment	180,734
Subtotal Hillsborough County BOCC	386,717
	\$ 2,898,550

TAMPA BAY WORKFORCE ALLIANCE, INC.
Notes to Financial Statements - Continued

Note 7: PROPERTY AND EQUIPMENT

Property and equipment consist of the following at June 30, 2025:

	2025
Equipment	\$ 154,317
Software and Website	41,253
Furniture	399,454
Leasehold improvements	2,317,861
Total cost	2,912,885
Accumulated depreciation	2,656,842
Property and equipment, net	\$ 256,043

Note 8: RELATED PARTY TRANSACTIONS

In accordance with applicable regulations, CSTB's Board of Directors includes representatives of private and public sector industries, with which board members are associated for the purpose of providing services to participants. Total payments for providing services to participants during the year ended June 30, 2025, totaled \$945,610 and accounts payable at June 30, 2025, totaled \$132,291.

Note 9: REFUNDABLE ADVANCES

Refundable Advances is comprised of the following federal and local awards at June 30, 2025:

	2025
U.S. Department of Agriculture	
Supplemental Nutrition Assistance Program Cluster	\$ 21,781
U.S. Department of Labor	
Employment Service Cluster	
Wagner Peyser	297,107
Local Veterans Employment Representative Program	2,150
Subtotal Employment Service Cluster	299,257
Workforce Innovation and Opportunity Act (WIOA) Cluster	
WIOA Adult	1,780,295
WIOA DW	7,956
WIOA Youth	255,321
Subtotal WIOA Cluster	2,043,572
National Dislocated Worker Grant	
National Emergency Grant - Hurricane Helene - Disaster Recovery	5,390
Hillsborough County Board of County Commissioners (BOCC)	
Ex-Offender Program	55,542
Targeted Industry Sector Workforce Training Program	275,446
Apprenticeship to Career Empowerment	18,703
Subtotal Hillsborough County BOCC	349,691
Good Jobs & Equity Project	25,250
	\$ 2,744,941

TAMPA BAY WORKFORCE ALLIANCE, INC.
Notes to Financial Statements - Continued

Note 10: LEASES

CSTB has operating leases for office equipment (commercial copiers) and buildings, which have remaining lease terms expiring in fiscal years 2025 through 2030 and short-term leases with terms of 12 months or less. Other is primarily comprised of costs related to utilities, repairs and maintenance, security, and janitorial services for applicable buildings CSTB occupies. Reduction to lease cost totaling \$134,374 is primarily comprised of amounts received from sublease and infrastructure funding arrangements with several of its service and mandatory partners who use office space in the Career Centers. CSTB had no finance leases for the year ended June 30, 2025.

The components of occupancy expense for the year ended June 30, 2025, were as follows:

	2025
Operating lease cost	\$ 482,615
Short-term lease cost	1,303,323
Other	214,520
Reduction to lease cost	(134,374)
	\$ 1,866,084

Other information related to leases for the year ended June 30, 2025, is as follows:

Operating cash flows from operating leases	\$ 460,606
Weighted-average remaining lease term - operating leases	3.82
Weighted-average discount rate - operating leases	4.00%

Future minimum lease payments under non-cancellable leases as of June 30, 2025, were as follows:

Year Ended June 30,	Operating
2026	\$ 435,152
2027	248,594
2028	225,633
2029	232,415
2030	119,109
Total undiscounted cash flows	1,260,903
Less: present value discount	(101,658)
Total lease liabilities	\$ 1,159,245

Note 11: EMPLOYMENT BENEFITS

Retirement Plan

CSTB provides a defined contribution retirement plan, Tampa Bay Workforce Alliance, Inc. 401k Plan (401k Plan), covering its eligible employees. CSTB may decide each contribution period whether to make a discretionary nonelective employer contribution (NEC) or discretionary matching contribution on behalf of all eligible participants. The NEC is provided to all eligible employees regardless if the employee contributes. CSTB elected to contribute NEC and matching contributions for fiscal years ending June 30, 2025. NEC at a rate of five percent (5%) of an employee's eligible compensation totaled \$479,208 for fiscal year ending June 30, 2025. Three percent (3%) dollar-for-dollar employer matching contribution totaled \$261,028

Note 12: CONCENTRATION OF CREDIT RISK AND SIGNIFICANT FUNDING SOURCE

Cash and Cash Equivalents

CSTB maintains its cash with a financial institution. CSTB's deposits are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At times, CSTB has deposits which exceed the FDIC amount. Management does not anticipate nonperformance by the financial institution.

Grants Receivable

CSTB's receivables primarily relate to amounts due under contracts with the Department of Commerce.

Significant Funding Source

CSTB's operations are significantly funded by the United States Department of Labor, the United States Department of Health and Human Services, and the United States Department of Agriculture pass-through grants that are assigned to the Department of Commerce, the designated state agency for receipt of federal workforce development funds. The funding level is contingent upon annual appropriation by the Legislature of the State of Florida. If there is a significant state or federal funding reduction of workforce development funds, it could have an adverse effect on CSTB's programs and activities.

Federal Grants

Costs charged to federal programs are subject to government audit. Therefore, all such costs are subject to adjustment. In the event expenditures are disallowed, repayment could be required. Management believes that adjustments, if any, would not have a significant effect on the financial statements.

Note 13: CONTINGENCIES

Litigation

CSTB is party to various claims and legal actions arising in the ordinary course of business. Management does not believe that the outcome of such claims and legal actions will have a material adverse effect on the financial position or results of operations of CSTB.

Note 14: MERGER

The Florida Workforce System Transformation Plan streamlines and modernizes the state's workforce system, enhancing alignment and accountability, serving job seekers and businesses more effectively, and improving outcomes for Floridians. Empowered by the state's Reimagining Education and Career Help (REACH) Act, the plan is focused around three pillars: Alignment and Consolidation, System-wide Improvements and Regional Planning. A reduction in the number of local workforce development boards was required by the REACH Act to minimize duplication, improve consistency and maximize resources to enhance outcomes for businesses and individuals, emphasizing a customer-focused approach. In May 2023, the Governor affirmed the recommendation provided by the CareerSource Florida Board of Directors to realign and consolidate 10 local workforce development areas as outlined in the Florida Workforce System Transformation Plan. These changes affected 27 counties and reduced the number of Local Workforce Development Boards in the State of Florida from 24 to 21. Actions include the consolidation of Tampa Bay Workforce Alliance, Inc. and WorkNet Pinellas, Inc. as of July 1, 2024.

In accordance with a Plan of Merger approved and adopted by WorkNet Pinellas, Inc. (Merging Entity) on May 16, 2024, and Tampa Bay Workforce Alliance, Inc. (Surviving Entity) on February 15, 2024, and re-approved on May 16, 2024, the Merging Entity will merge with and into the Surviving Entity (Merger). As of the effective date of Merger,

TAMPA BAY WORKFORCE ALLIANCE, INC.
Notes to Financial Statements - Continued

Note 14: MERGER (Continued)

the separate existence of the Merging Entity will thereupon cease, and Tampa Bay Workforce Alliance, Inc. will be the surviving entity in the Merger and will continue its legal existence under the laws of the State of Florida. The Merger became effective on the date the Articles of Merger were filed, July 1, 2024.

Major Classes of Assets
July 1, 2024

	<u>Merging Entity</u>	<u>Surviving Entity</u>	<u>Total</u>
Assets			
Cash and cash equivalents	\$ 916,425	\$ 1,002,659	\$ 1,919,084
Board designated - cash	196,294	496,059	692,353
Grants receivable	341,748	806,498	1,148,246
Accounts receivable	10,155	84,026	94,181
Prepaid expenses	22,307	614,909	637,216
Investment held by others	-	24,453	24,453
Property and equipment, net	-	319,235	319,235
Operating lease right-of-use asset, net	273,751	1,603,032	1,876,783
Total assets	<u>1,760,680</u>	<u>4,950,871</u>	<u>6,711,551</u>
Liabilities			
Accounts payable	380,090	274,812	654,902
Customer payable (ITA, OJT, IWT)	8,168	555,078	563,246
Service provider payable	37,802	213,791	251,593
Related party payable	-	12,852	12,852
Accrued expenses (Accrued PR, PR Taxes & Retirement)	137,260	337,431	474,691
Accrued personal time off	198,813	496,059	694,872
Deferred revenue - other	-	5,150	5,150
Refundable advances	80,625	700,906	781,531
Current portion of operating lease liability	139,840	352,754	492,594
Long-term operating lease liability, less current portion	142,296	1,193,982	1,336,278
Total liabilities	1,124,894	4,142,815	5,267,709
Net assets			
Unrestricted	635,786	808,056	1,443,842
Total liabilities and net assets	<u>\$ 1,760,680</u>	<u>\$ 4,950,871</u>	<u>\$ 6,711,551</u>

SUPPLEMENTAL INFORMATION

DRAFT

TAMPA BAY WORKFORCE ALLIANCE, INC.
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

Federal/State Agency Pass-Through Entity/ Program Title	Assistance Listing Number	Pass-Thru Entity Identifying Number	Federal Expenditures	Amount to Subrecipients
U.S. Department of Agriculture				
Passed through the Florida Department of Commerce:				
Supplemental Nutrition Assistance Program Cluster	10.561	043909, 044736	\$ 862,731	\$ -
Total U.S. Department of Agriculture			<u>862,731</u>	<u>-</u>
U.S. Department of Labor				
Passed through the Florida Department of Commerce:				
Employment Service Cluster:				
Wagner Peysner	17.207	043837, 044033, 043832, 044182, 043853, 044507	3,013,524	-
Disabled Veterans Outreach Program	17.801	043841, 044868	124,187	159
Local Veterans Employment Representative Program	17.804	043842, 044841	68,920	135
Subtotal Employment Service Cluster			<u>3,206,631</u>	<u>294</u>
Reemployment Services and Eligibility Assessment	17.225	043843, 044481	1,523,892	13,969
Trade Adjustment Assistance	17.245	045449, 043905	4,727	-
Workforce Innovation and Opportunity Act (WIOA) Cluster:				
WIOA Adult	17.258	043838, 044085, 044559, 044708, 044063, 043836, 045153	2,273,444	44,162
WIOA Dislocated Worker	17.278	043839, 043958, 043840, 044559, 043936, 044708, 044063, 043836,	5,822,150	18,931
WIOA Youth	17.259	043852, 043830, 044559, 044708, 044063, 043836, 045153	3,980,813	275,378
Subtotal WIOA Cluster			<u>12,076,407</u>	<u>338,471</u>
National Emergency Grant - Hurricane Helene - Disaster Recovery	17.277	044680	559,610	-
National Emergency Grant - Fostering Opioid Recovery	17.277	045013	12,846	-
Total U.S. Department of Labor			<u>17,384,113</u>	<u>352,734</u>
U.S. Department of Health and Human Services				
Passed through the Florida Department of Commerce:				
Temporary Assistance for Needy Families	93.558	043831, 043876, 044782	5,754,701	41,153
Total U.S. Department of Health and Human Services			<u>5,754,701</u>	<u>41,153</u>
Total Federal Awards			<u>\$ 24,001,545</u>	<u>\$ 393,887</u>

See Notes to Schedule of Expenditures of Federal Awards

TAMPA BAY WORKFORCE ALLIANCE, INC.
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

Note 1: BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal grant activity of CSTB. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of CSTB, it is not intended to and does not present the financial position, changes in net assets or cash flows of CSTB.

Note 2: BASIS OF ACCOUNTING

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

Note 3: PROPERTY AND EQUIPMENT

Property and equipment of approximately \$5,000 was purchased using federal grant awards during fiscal year ending June 30, 2025. These amounts are included in the Schedule but excluded from the statement of activities as the amount has been capitalized for financial statement purposes and recorded as property and equipment on the statement of position.

Note 4: INDIRECT COST

CSTB did not elect to use the de minimis indirect cost rate as allowed under Uniform Guidance. The cost allocation method has been elected to account for indirect costs utilizing modified total direct costs as the base, for the fiscal year ending June 30, 2025.

REGULATORY REPORTS

DRAFT

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

To the Board of Directors,
Tampa Bay Workforce Alliance, Inc.:

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Tampa Bay Workforce Alliance, Inc., (the Organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated January 22, 2026.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

James Moore & Co., P.L.

Daytona Beach, Florida
January 22, 2026

DRAFT

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

To the Board of Directors,
Tampa Bay Workforce Alliance, Inc.:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Tampa Bay Workforce Alliance, Inc. (the Organization)'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2025. The Organization's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); the special audit guidance provided by the State of Florida Department of Commerce and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Organization's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

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

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

James Moore & Co., P.L.

Daytona Beach, Florida
January 22, 2026

DRAFT

**TAMPA BAY WORKFORCE ALLIANCE, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS –
FEDERAL AWARDS PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2025**

I. Summary of Auditors' Results:

Financial Statements:

Type of audit report issued on the financial statements: *Unmodified*

Internal control over financial reporting:

Material weakness(es) identified? yes no

Significant deficiency(ies) identified? yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards:

Internal control over major Federal programs:

Material weakness(es) identified? yes no

Significant deficiency(ies) identified? yes none reported

Type of auditors' report issued on compliance for major Federal programs: *Unmodified*

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

Identification of major Federal programs:

Assistance Listing Number(s)	Program Name(s)
17.258, 17.259, 17.278	WIOA Cluster

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

Auditee qualified as low-risk auditee? yes No

II. Financial Statement Findings: None.

III. Federal Awards Findings and Questioned Costs: None.

IV. Prior Audit Findings: There were no audit findings for the year ended June 30, 2024.

**TAMPA BAY WORKFORCE ALLIANCE, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS –
FEDERAL AWARDS PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2025**

V. State of Florida, Department of Commerce (DOC) Reporting Requirements:

1.	Timely reconciliation between the general ledger accounting system and the Subrecipient Enterprise Resource Application (SERA) maintained by the DOC.	Yes
2.	Annual reconciliation to year-end financial records must include the following:	
a.	Each federal award passed through DOC balanced by the individual DOC NFA ID# since each NFA is required to be a self-balancing set of accounts.	Yes
b.	Net assets of each federal award equaled zero.	Yes
c.	Federal awards did not have negative cash balances without sufficient explanation.	Yes
d.	All cost pools were allocated to their final cost objectives.	Yes
3.	Application of indirect cost rate agreements negotiated with the federal cognizant agency or DOC had no areas of noncompliance noted.	Yes
4.	Federal cash management processes complied with DOC requirements.	Yes



Action Item

Approval of CSTB Gift Acceptance Policy

Information

This policy establishes formal guidance to CareerSource Tampa Bay (CSTB) staff, partners, board members, prospective donors, and the public regarding the acceptance of gifts made to the organization for the benefit of any of its operations, programs or services. This includes gift acceptance principles and standards, the gift acceptance review process and sponsorships.

The draft policy was reviewed by Gray Robinson, P.A. and James Moore, CPA, with comments incorporated in the final document where applicable. James Moore, CPA stated that the policy is well-structured from a nonprofit tax compliance standpoint.

The intent of this policy is to exclusively address the acceptance of gifts to the organization as outlined in this document. It does not cover actual or perceived conflicts of interest for individual employees, which are detailed in the CSTB Employee Handbook. The CSTB Employee Handbook was updated as approved by the CSTB Board of Directors on November 20, 2025, as indicated below:

Employees shall not accept any fees or other remuneration (i.e., gifts) from any organization, institution, or individual in conjunction with a project, program, or service for which CareerSource Tampa Bay funds are being sought or have been granted in excess of \$25.00.

Furthermore, in accordance with Florida Statute 112.313(2): No employee shall solicit or accept anything of value to the employee, including a gift, loan, reward, promise of future employment, favor, or service, based upon any understanding that the vote, official action, or judgment of the employee would be influenced thereby.

Policy No.	Title	Description
A-10-V1	Gift Acceptance	This policy governs the acceptance of gifts made to CareerSource Tampa Bay (CSTB) for the benefit of any of its operations, programs, or services.

Action

The Finance/Audit Committee recommend approval of the CSTB Gift Acceptance Policy.



Policy No.:	A-10-V1
Policy Title:	Gift Acceptance

Issue Date:	Upon approval by the CSTB Board of Directors
Revision Date(s):	N/A
Program Area:	Administration
Subject:	Financial Contributions and In-Kind Support
Purpose:	This policy governs the acceptance of gifts made to CareerSource Tampa Bay (CSTB) for the benefit of any of its operations, programs, or services.
Distribution:	CSTB Board Members; CSTB Staff
Contact:	Senior Director of Development, CFO, or their designee

Purpose

This policy governs the acceptance of gifts made to CareerSource Tampa Bay (CSTB) for the benefit of any of its operations, programs, or services. The intent of this policy is to exclusively address the acceptance of gifts to the organization as outlined in this document. It does not cover actual or perceived conflicts of interest for individual employees, which are detailed in the CareerSource Tampa Bay Employee Handbook.

Background

CSTB solicits and accepts gifts for purposes that will help the organization further and fulfill its mission. Donations are accepted from individuals, partnerships, corporations, foundations, government agencies, or other entities in accordance with this policy. CSTB urges all prospective donors to seek the assistance of personal legal and financial advisors in matters relating to their gifts, including the resulting tax and estate planning consequences.

Definitions

Donor – An individual, charitable organization or fund, for-profit corporation, or other entity that makes a gift to CSTB.

Gift – A donation of money or other value to CSTB.

In-Kind Contribution – A noncash contribution provided by an entity that directly benefits and is related to a specific project or program. An in-kind contribution may include property, equipment, supplies, other expendable property, goods, and services.

Sponsorship – A payment by a business to CSTB to further our mission that is recognized with an acknowledgment that the business has supported CSTB’s activities, programs, or special events.

Policy

Gift Acceptance Principles and Standards

A. Use of Legal Counsel

CSTB will seek the advice of legal counsel in matters relating to acceptance of gifts when appropriate. Review by counsel is recommended for:

1. Gifts of securities that are subject to restrictions or buy-sell agreements.
2. Documents naming CSTB as trustee or requiring CSTB to act in any fiduciary capacity.
3. Gifts that require CSTB to assume financial or other obligations.
4. Transactions with potential conflicts of interest.
5. Gifts of property which may be subject to environmental or other regulatory restrictions.

B. Acceptance of Gifts

When considering whether to solicit or accept gifts, CSTB will consider the following factors:

1. **Values** - Whether the acceptance of the gift compromises any of the core values of CSTB.
2. **Compatibility** - Whether there is compatibility between the intent of the donor and the organization's use of the gift.
3. **Public Relationships** - Whether acceptance of the gift may damage the reputation of CSTB.
4. **Primary Benefit** - Whether the primary benefit is to CSTB, versus the donor.
5. **Consistency** - Whether acceptance of the gift is consistent with prior practice.
6. **Form of Gift** – Whether the proposed gift is offered in a form that CSTB can use or liquidate without incurring substantial expense or difficulty?
7. **Effect on Future Giving** – Whether the gift will encourage or discourage future gifts.
8. **Legality** – Whether the gift is allowed under applicable laws, rules, and regulations.

CSTB will not accept gifts that:

1. Could result in CSTB violating its organizational documents.
2. Could compromise its status as an IRC § 501(c)(3) not-for-profit organization.
3. Are too difficult or too expensive to administer in relation to their value.
4. Would result in any unacceptable consequences for CSTB.
5. Are for purposes outside of CSTB's mission.

Decisions on the restrictive nature of a gift, and its acceptance or refusal, will be made by the Chief Executive Officer (CEO) and Chief Financial Officer (CFO). The primary consideration will be the impact of the gift on the organization.

C. Gifts Generally Accepted Without Review

1. **Cash** - Cash gifts are acceptable in any form, including by check, money order, credit card, or online via PayPal or the CSTB website. Donors wishing to make a gift by credit card must provide the card type (e.g., Visa, MasterCard, American Express), card number, expiration date, and name of the card holder as it appears on the credit card.
2. **Marketable Securities** - Marketable securities may be transferred electronically to an account maintained at one or more brokerage firms or delivered physically with the transferor's endorsement or signed stock power (with appropriate signature guarantees)

attached. All marketable securities will be sold promptly upon receipt unless restricted, for example, by applicable securities laws or the terms of the proposed gift. In such instances, the decision whether to accept the restricted securities shall be made by the CEO and CFO.

D. Gifts Subject to Review

Certain forms of gifts or donated properties will be subject to review by the CSTB Finance Committee prior to acceptance. Examples of gifts subject to prior review include, but are not limited to:

1. **Tangible Personal Property** - The Finance Committee shall review and determine whether to accept any gifts of tangible personal property considering the following:
 - a. Whether the property will further the organization's mission.
 - b. Whether the property is marketable. Whether there are any unacceptable restrictions imposed on the property.
 - c. Whether there are any carrying costs for the property for which the organization may be responsible.
 - d. Whether the title/provenance of the property is clear.
2. **Life Insurance** - CSTB may accept gifts of life insurance where CSTB is named as both beneficiary and irrevocable owner of the insurance policy. The donor must agree to pay, before due, any future premium payments owing on the policy.
3. **Real Estate** - Prior to acceptance of any gift of real estate other than a personal residence, CSTB shall require the donor to obtain an initial environmental review by a qualified environmental firm. If the initial review reveals a potential problem, the organization may retain a qualified environmental firm to conduct an environmental audit. Criteria for acceptance of gifts of real estate include:
 - a. Whether the property is useful for the organization's purposes?
 - b. Whether the property is readily marketable?
 - c. Whether there are covenants, conditions, restrictions, reservations, easements, encumbrances, or other limitations associated with the property which limit its value to CSTB.
 - d. Whether there are excessive carrying costs (including insurance, property taxes, mortgages, notes, or the like) or maintenance expenses associated with the property.
 - e. Whether the environmental review or audit reflects that the property is damaged or otherwise requires remediation.
4. **Bequests and Beneficiary Designations under Revocable Trusts, Life Insurance Policies, Commercial Annuities and Retirement Plans** - Donors are encouraged to consider bequests to CSTB under their wills, and to name CSTB as the beneficiary under trusts, life insurance policies, commercial annuities, and retirement plans.
5. **Charitable Remainder Trusts** - CSTB may accept designation as a remainder beneficiary of charitable remainder trusts.
6. **Charitable Lead Trusts** - CSTB may accept the designation as an income beneficiary of charitable lead trusts.

E. Not Accepted

1. Gifts from individuals and entities associated with "foreign countries of concern," as defined in Florida Statutes 496.401-431. The law applies to direct and indirect contributions, including those through intermediaries or donor-advised funds.

2. Digital assets and cryptocurrencies.
3. Anonymous gifts and gifts from donors whose identity is unknown to the organization, i.e., where the gift is delivered by a third party.
4. Closely held stock unless a willing buyer is available.

F. In-Kind Contributions

CSTB accepts gifts of services or goods donated in-kind if such goods or services are useful to the organization and its mission. In-kind gifts and services will be reviewed by the CFO, Vice President (VP) of Fiscal and Administrative Compliance and Senior Director of Development prior to acceptance. In-kind services are not tax-deductible.

Gift Acceptance Review Process

A. Pre-Acknowledgement and Review

Cash gifts via CSTB's online donation page will be accepted at the time of submission, pending staff review of the donor per this policy. All offers for non-cash gifts must be submitted in writing through a form on CSTB's website and will be reviewed by the CFO, VP of Fiscal and Administrative Compliance and Director of Development, or their designees, prior to acceptance. Sections C and D of this policy outline the types of donations that are generally accepted. Any questions should be directed to the Senior Director of Development.

Pre-Acknowledgement

Each offer of donations of value, including gifts, services, and in-kind contributions, will be acknowledged by CSTB within five business days. Gifts submitted through CSTB's online donation page will be immediately acknowledged via the website.

Review Procedure

CSTB Board staff, including the CEO, CFO, VP of Fiscal and Administrative Compliance, and Senior Director of Development, as applicable, will review proposed gifts using publicly available information and information received from the prospective donor to determine, with legal advice when appropriate, whether the gift complies with this policy. This review will be conducted prior to solicitation of the donor, or prior to acceptance for unsolicited gifts.

Upon approval by CSTB, written notice will be given to the donor within ten business days.

In a case where the gift is rejected, the donor will be informed of the decision within five business days.

Any deviation from this policy will require the review and approval of the Finance Committee and/or Board of Directors.

Recordkeeping

Any determination, consultation, or notification as it pertains to the acceptance or rejection of gifts to CSTB will be recorded in accordance with this policy and records will be accessible to the Board of Directors.

B. Donor Acknowledgement

A donor acknowledgement letter will be sent within two business days of acceptance. This letter must include:

- Date of donation.

- Name of donor (or the agent managing the gift on behalf of the anonymous donor).
- Name and tax status of the recipient organization.
- Amount of cash contribution.
- Description (but not the value) of non-cash contribution.
- Any restrictions on the gift that might affect the gift's value.
- The value and a description of any goods or services provided in exchange for the gift or, alternatively, a statement that no goods or services were provided in exchange for the contribution of the gift.

C. Donor Restrictions

Donors may legally restrict the use of their contributions to CSTB. CSTB will consider donor restrictions, if any, in its recording, reporting, and management of contributed income and net assets. CSTB will not accept donations in which the donor requests to restrict a gift to a certain individual or non-charitable organization, as this could create a private benefit transaction.

- **Without Donor Restrictions** – Contributions that are free from any external restrictions and available for general use. These types of contributions may be referred to as unrestricted funds, general operating, or general support funds.
- **With Donor Restrictions** - These contributions may be temporarily restricted (funds restricted to a particular use or time) and permanently restricted (funds that carry a restriction permanently, such as an endowment or scholarship funds). They have donor-imposed restrictions that can be satisfied by the passage of a defined period (time restriction) or by performing specified activities (purpose restriction). These may be funds from a grant received for a specific program or project or individual contributions given with the intent of supporting a particular program or campaign. Funds of this type may also be restricted with the intent that the principal balance of the contribution will remain as an investment indefinitely, and the nonprofit may utilize the interest and investment returns, such as with an endowment.

D. Internal Revenue Service (IRS) Cash and Noncash Contribution Documentation

Donors and prospective donors are urged to seek the assistance and advice of independent professional advisors, including, but not limited to, tax or legal counsel and financial advisors, where appropriate, prior to and in matters relating to making a gift.

The donor is responsible for adhering to the requirements of charitable contributions to the IRS, such as determining the eligibility for and claiming any deductions, including by filing required IRS forms and obtaining any required appraisals or other documentation. CSTB and its representatives will not provide legal or tax advice.

E. CSTB Staff Donation Requests and Solicitations

Prior to requesting donations of value (including in-kind support) to any specific organization or individual, CSTB staff are required to submit their request in writing via the donation request form on CSTB's website. The CFO, VP of Fiscal and Administrative Compliance and/or Senior Director of Development will review for approval. Where the funding is time-sensitive and needed for a specific date, event or other purpose, requests must be submitted a minimum of 15 business days in advance of the funder's deadline. Depending on the complexity of the request, additional time

may be needed. A response to the request will be provided within five business days regarding a decision to pursue, decline or if additional information or time is needed.

Unless otherwise determined through the review process, all requests for donations or funding will be submitted by the Development Department. Grant proposals require significantly more time and resources and are not included in this process.

Sponsorships

CSTB accepts sponsorships that are designated for a specific purpose, such as youth training scholarships and special events (i.e., Opportunity Youth Summit). Requests for new sponsorship programs not already established must be submitted in writing and will be reviewed by the CFO, VP of Fiscal and Administrative Compliance and Senior Director of Development prior to issuing a decision to pursue or decline.

A. Corporate Sponsorship

CSTB accepts corporate sponsorships also known as a “qualified sponsorship payment”. Corporate sponsorship is a payment by a business to CSTB to further its mission and is generally recognized by CSTB with an acknowledgment that the business has supported its activities, programs, or special event.

Corporate sponsorships can take many forms and involve a formal agreement that benefits both parties and is structured to meet the requirements of a qualified sponsorship. The agreements are generally temporary and revolve around specific events, projects or campaigns. Typically, both parties in a corporate sponsorship receive benefits such as increased awareness, new customers or supporters and improved public perception. Some of the most common types of corporate sponsorships include but are not limited to:

- **In-Kind:** A corporate sponsor provides goods or services free of charge to help CSTB fulfill a need.
- **Event Sponsorship:** A corporate sponsor provides a large monetary or in-kind donation to support a large event.
- **Matching Gifts:** A corporate sponsor provides a significant monetary donation to encourage others to give (e.g., for every \$1 an individual donates, the sponsor will also donate \$1, up to \$50,000).
- **Technology Sponsorship:** A corporate sponsor underwrites the cost of technology tools CSTB use in their day-to-day operations.

Each potential sponsorship will be evaluated regarding the substantial return benefit to distinguish normal fundraising and the associated acknowledgement of donors (or sponsors) from the sale of advertising. CSTB will not enter in sponsorship where there is expectation of receiving a substantial return benefit.

B. Solicitation of Contribution/Sponsorship Notice

CSTB is required by the State of Florida to conspicuously display the text below, in the same form, on every printed (i.e., sponsorship form) and website (only post if a solicitation occurs on the webpage) solicitation, as well as any confirmation, receipt, or reminder of a contribution.

Tampa Bay Workforce Alliance, Inc. dba CareerSource Tampa Bay is an equal opportunity employer and a 501(c)3 not for-profit charitable organization registered in the State of Florida under the Solicitation of Contributions Act (Registration CH41736). A COPY OF THE OFFICIAL REGISTRATION AND FINANCIAL INFORMATION MAY BE OBTAINED FROM THE DIVISION OF CONSUMER SERVICES BY CALLING TOLL-FREE 800-435-7352 WITHIN THE STATE. REGISTRATION DOES NOT IMPLY ENDORSEMENT, APPROVAL OR RECOMMENDATION BY THE STATE.

References

- [Florida Statutes, Sections 496.401-431](#)
- Internal Revenue Service – [Audit Technique for Fundraising Activities](#)
- Internal Revenue Service – [Tax Tips for Deducting Gifts to Charity](#)
- Internal Revenue Service - [Advertising or Qualified Sponsorship Payments?](#)
- Internal Revenue Service Publication 1771– [Charitable Contributions, Substantiation and Disclosure Requirements](#)

History

Date	Action	Description
TBD	Issuance	Approval by the CSTB Board of Directors.

Attachments

- Procedures TBD

Other Resources

- Association of Fundraising Professionals - [Code of Ethical Standards](#)
- Association of Fundraising Professionals – [The Donor Bill of Rights](#)
- National Council of Nonprofits - [Gift Acceptance Policies](#)



Information Item

Expenditure Reports for Period Ending October 31, 2025

Combined Budget to Actual
CareerSource Tampa Bay
For Period Ending 10/31/2025

Budget Category	Proposed 2025- 2026 Planning Budget - Mod #1	Actual as of 10/31/2025	\$ Remaining Budget	% Earned/ Expended
Revenue - Grants	28,359,728	7,498,453	20,861,275	26%
Revenue - Other	191,000	62,916	128,084	33%
Total Revenues	28,550,728	7,561,369	20,989,359	26%
Salaries	10,506,027	3,442,147	7,063,880	33%
Payroll Tax & Fringe	2,682,943	767,462	1,915,481	29%
Retirement	789,332	246,968	542,364	31%
Staff Training & Education	175,000	15,823	159,177	9%
Accounting & Professional fees	705,155	206,390	498,765	29%
Occupancy	2,191,629	646,919	1,544,710	30%
Contract Labor	675,728	284,942	390,786	42%
Office Expense	1,019,539	199,031	820,508	20%
Insurance	156,369	2,049	154,320	1%
Communications	203,920	68,121	135,799	33%
Community Outreach	576,341	53,319	523,022	9%
Travel	187,150	45,866	141,284	25%
Meetings & Conferences	94,200	27,445	66,755	29%
License, Dues & Other Fees	63,300	15,136	48,164	24%
Other expense	10,000	1,915	8,085	19%
Customer Training & Related Costs	7,905,455	1,475,942	6,429,513	19%
Service Provider Contract	315,000	59,419	255,581	19%
Total Expenses	28,257,088	7,558,895	20,698,193	27%
Projected Net Income/(Loss)	25,220	2,474		
Unobligated Balance	268,420	-		

Budget to Actual
Pinellas County
For Period Ending 10/31/2025

Budget Category	Proposed 2025- 2026 Planning Budget - Mod #1	Actual as of 10/31/2025	\$ Remaining Budget	% Earned/ Expended
Revenue - Grants	8,575,542	2,056,069	6,519,473	24%
Revenue - Other	95,000	15,434	79,566	16%
Total Revenues	8,670,542	2,071,503	6,599,039	24%
Salaries	3,235,028	1,044,759	2,190,269	32%
Payroll Tax & Fringe	728,525	212,372	516,153	29%
Retirement	244,972	75,878	169,094	31%
Staff Training & Education	58,650	2,407	56,243	4%
Accounting & Professional fees	194,100	24,619	169,481	13%
Occupancy	543,741	141,626	402,115	26%
Contract Labor	174,240	75,335	98,905	43%
Office Expense	313,119	36,105	277,014	12%
Insurance	52,132	2,049	50,083	4%
Communications	90,080	32,403	57,677	36%
Community Outreach	100,000	9,055	90,945	9%
Travel	55,250	8,679	46,571	16%
Meetings & Conferences	21,200	3,860	17,340	18%
License, Dues & Other Fees	28,100	4,026	24,074	14%
Other expense	5,000	1,614	3,386	32%
Customer Training & Related Costs	2,516,455	376,881	2,139,574	15%
Service Provider Contract	180,000	22,224	157,776	12%
Total Expenses	8,540,592	2,073,891	6,466,701	24%
Projected Net Income/(Loss)	12,000	(2,388)		
Unobligated Balance	117,950	-		

Budget to Actual
Hillsborough County
For Period Ending 10/31/2025

Budget Category	Proposed 2025- 2026 Planning Budget - Mod #1	Actual as of 10/31/2025	\$ Remaining Budget	% Earned/ Expended
Revenue - Grants	19,784,186	5,442,384	14,341,802	28%
Revenue - Other	96,000	47,482	48,518	49%
Total Revenues	19,880,186	5,489,866	14,390,320	28%
Salaries	7,270,999	2,397,388	4,873,611	33%
Payroll Tax & Fringe	1,954,418	555,090	1,399,328	28%
Retirement	544,360	171,091	373,269	31%
Staff Training & Education	116,350	13,416	102,934	12%
Accounting & Professional fees	511,055	181,771	329,284	36%
Occupancy	1,647,888	505,293	1,142,595	31%
Contract Labor	501,488	209,607	291,881	42%
Office Expense	706,420	162,926	543,494	23%
Insurance	104,237	-	104,237	0%
Communications	113,840	35,719	78,121	31%
Community Outreach	476,341	44,265	432,076	9%
Travel	131,900	37,187	94,713	28%
Meetings & Conferences	73,000	23,585	49,415	32%
License, Dues & Other Fees	35,200	11,110	24,090	32%
Other expense	5,000	301	4,699	6%
Customer Training & Related Costs	5,389,000	1,099,061	4,289,939	20%
Service Provider Contract	135,000	37,195	97,805	28%
Total Expenses	19,716,496	5,485,004	14,231,492	28%
Projected Net Income/(Loss)	13,220	4,862		
Unobligated Balance	150,470	-		

CareerSource Tampa Bay
 Combined Grant Award to Actual Expenditures
 FY 2025-2026
 For Period Ending 10/31/2025

Program Description	Award Begin Date	Award End Date	Award Amount	FY 25-26 Budget	FY 25-26 Expenditures YTD	FY 25-26 Remaining Budget	FY 25-26 Expenditure Rate	Overall Expenditure Rate Expected	Overall Expenditure Rate Actual
Workforce Innovation Opportunity Act									
WIOA - Adult PY2024	7/1/24	6/30/26	2,852,672	2,241,967	1,523,422	718,545	68%	67%	75%
WIOA - Adult PY2025	7/1/25	6/30/27	2,843,845	2,275,074	-	2,275,074	0%	17%	0%
WIOA - Dislocated Worker PY2024	7/1/24	6/30/26	3,594,257	970,478	268,015	702,463	28%	67%	80%
WIOA - Dislocated Worker PY2025	7/1/25	6/30/27	3,415,808	2,732,646	-	2,732,646	0%	17%	0%
WIOA - Youth PY2024	7/1/24	6/30/26	2,679,074	612,395	515,515	96,880	84%	67%	96%
WIOA - Youth PY2025	4/1/25	6/30/27	2,569,536	2,055,628	415,840	1,639,788	20%	26%	16%
WIOA - Supplemental	7/1/24	6/30/26	371,303	371,303	-	371,303	0%	67%	0%
WIOA - Rapid Response	7/1/25	6/30/26	350,000	350,000	46,495	303,505	13%	34%	13%
WIOA - Sectors - Get There Faster (Veterans & Military Spou	7/1/25	6/30/26	105,000	105,000	-	105,000	0%	34%	0%
WIOA - Sectors - Hope Navigator	7/1/24	8/31/25	256,254	14,792	12,570	2,222	85%	100%	99%
WIOA - Sectors - Hope Navigator	7/1/25	6/30/26	60,000	60,000	3,969	56,031	7%	34%	7%
WIOA - Sectors - Sectors of Strategic Focus	7/1/25	6/30/26	200,000	200,000	-	200,000	0%	34%	0%
WIOA - Youth Career Exploration	7/1/25	6/30/26	180,000	180,000	-	180,000	0%	34%	0%
WIOA - DWG Hurricane Helene/Milton	10/1/24	9/30/26	2,322,795	1,763,185	336,978	1,426,207	19%	54%	39%
WIOA - Opioid Recovery	12/20/24	12/31/26	275,000	262,154	41,974	220,180	16%	43%	20%
WIOA - Board Consolidation & Realignment	6/3/24	12/31/25	592,617	332,158	128,499	203,659	39%	89%	66%
Total Workforce Innovation Opportunity Act			22,668,161	14,526,782	3,293,277	11,233,505	23%		
Employment Services									
Wagner Peyser PY2024	7/1/24	9/30/25	2,409,633	463,731	463,731	0	100%	100%	100%
Wagner Peyser PY2025	7/1/25	9/30/26	2,339,640	2,064,640	414,488	1,650,152	20%	27%	18%
WP - Apprenticeship Navigator	7/1/25	6/30/26	80,000	80,000	37,935	42,065	47%	34%	47%
WP - Hope Navigator	7/1/23	8/31/25	112,488	8,207	8,207	(0)	100%	100%	100%
WP - Hope Navigator	7/1/25	6/30/26	78,571	78,571	19,310	59,261	25%	34%	25%
DVOP	10/1/24	6/30/26	369,289	280,000	10,359	269,641	0%	62%	27%
LVER	10/1/24	6/30/26	223,322	170,000	5,722	164,278	3%	62%	26%
Supplemental Nutrition Assistance Program PY2024	10/1/24	9/30/25	913,434	301,498	301,498	(0)	100%	100%	100%
Supplemental Nutrition Assistance Program PY2025	10/1/25	9/30/26	867,762	659,418	151,985	507,433	23%	8%	18%
TAA Training	7/1/25	9/30/26	65,000	65,000	4,561	60,439	7%	27%	7%
RESEA Transition PY2024	1/1/24	12/30/25	1,406,005	472,055	463,329	8,726	98%	92%	99%
RESEA Transition PY2025	1/1/25	9/30/26	1,435,000	1,088,250	-	1,088,250	0%	48%	0%
Military Family	7/1/25	6/30/26	230,000	230,000	96,647	133,353	42%	34%	42%
Total Employment Services			10,530,144	5,961,370	1,977,772	3,983,598	33%		
Welfare Transition									
Welfare Transition Program PY2024 Oct-June	10/1/24	8/31/25	4,322,954	787,588	787,588	0	100%	100%	100%
Welfare Transition Program PY2025 July-Sept	7/1/25	11/30/25	1,810,824	1,810,824	1,159,030	651,794	64%	80%	64%
Welfare Transition Program PY2025 Oct-June	10/1/25	8/31/26	3,632,472	3,277,897	-	3,277,897	0%	9%	0%
Total Welfare Transition			9,766,250	5,876,309	1,946,618	3,929,691	33%		
Direct Grants & Special Projects									
Hills County - Targeted Industry Sector Workforce Prog	10/1/24	9/30/25	500,000	216,685	136,523	80,162	63%	109%	85%
Hills County - Targeted Industry Sector Workforce Prog	10/1/25	9/30/26	500,000	475,000	14,851	460,149	3%	8%	3%
Hills County - ACE 5.0	10/1/24	9/30/25	755,000	535,371	103,580	431,791	19%	109%	49%
Hills County - ACE 6.0	10/1/25	9/30/26	755,000	566,250	2,319	563,931	0%	8%	0%
Hills County - Ex-Offender/Returning Citizen	10/1/24	9/30/25	150,000	92,336	8,318	84,018	9%	109%	61%
Hills County - Ex-Offender/Returning Citizen	10/1/25	9/30/26	112,500	84,375	978	83,397	1%	8%	1%
Good Jobs Initiative	7/1/23	6/30/26	25,250	25,250	-	25,250	0%	78%	0%
Total Direct Grants & Special Projects			2,797,750	1,995,267	266,569	1,728,698	13%		
Totals			\$ 28,359,728	7,484,236	20,875,492	26%			

Pinellas County
Grant Award to Expenditure Report
FY 2025-2026
For Period Ending 10/31/2025

Program Description	Award Begin Date	Award End Date	Award Amount	FY 25-26 Budget	FY 25-26 Expenditures YTD	FY 25-26 Remaining Budget	FY 25-26 Expenditure Rate	Overall Expenditure Rate Expected	Overall Expenditure Rate Actual
Workforce Innovation Opportunity Act									
WIOA - Adult PY2024	7/1/24	6/30/26	998,435	509,550	466,940	42,610	92%	67%	96%
WIOA - Adult PY2025	7/1/25	6/30/27	853,153	682,520	-	682,520	0%	17%	0%
WIOA - Dislocated Worker PY2024	7/1/24	6/30/26	1,293,933	268,180	105,554	162,626	39%	67%	87%
WIOA - Dislocated Worker PY2025	7/1/25	6/30/27	1,742,062	1,393,649	-	1,393,649	0%	17%	0%
WIOA - Youth PY2024	7/1/24	6/30/26	776,931	198,185	101,305	96,880	51%	67%	88%
WIOA - Youth PY2025	4/1/25	6/30/27	513,907	411,125	-	411,125	0%	26%	0%
WIOA - Supplemental	7/1/24	6/30/26	129,956	129,956	-	129,956	0%	67%	0%
WIOA - Rapid Response	7/1/25	6/30/26	75,000	75,000	16,282	58,718	22%	34%	22%
WIOA - Sectors - Get There Faster (Veterans & Military Spous	7/1/25	6/30/26	31,500	31,500	-	31,500	0%	34%	0%
WIOA - Sectors - Hope Navigator	7/1/24	8/31/25	128,127	4,532	4,532	0	100%	100%	100%
WIOA - Sectors - Hope Navigator	7/1/25	6/30/26	30,000	30,000	-	30,000	0%	34%	0%
WIOA - Sectors - Sectors of Strategic Focus	7/1/25	6/30/26	100,000	100,000	-	100,000	0%	34%	0%
WIOA - Youth Career Exploration	7/1/25	6/30/26	126,000	126,000	-	126,000	0%	34%	0%
WIOA - DWG Hurricane Helene/Milton	10/1/24	9/30/26	899,998	881,593	17,426	864,167	2%	54%	4%
WIOA - Opioid Recovery	12/20/24	12/31/26	82,500	81,813	16,417	65,396	20%	43%	21%
Total Workforce Innovation Opportunity Act			7,781,502	4,923,603	728,456	4,195,147	15%		
Employment Services									
Wagner Peyser PY2024	7/1/24	9/30/25	701,946	112,046	112,046	(0)	100%	100%	100%
Wagner Peyser PY2025	7/1/25	9/30/26	811,478	811,478	98,193	713,285	12%	27%	12%
WP - Apprenticeship Navigator	7/1/25	6/30/26	24,000	24,000	6,520	17,480	27%	34%	27%
WP - Hope Navigator	7/1/23	8/31/25	37,673	6,194	6,194	(0)	100%	100%	100%
WP - Hope Navigator	7/1/25	6/30/26	23,571	23,571	8,063	15,508	0%	34%	34%
DVOP	10/1/24	6/30/26	129,203	125,000	1,675	123,325	1%	62%	5%
LVER	10/1/24	6/30/26	76,060	75,000	125	74,875	0%	62%	2%
Supplemental Nutrition Assistance Program PY2024	10/1/24	9/30/25	208,901	78,632	78,632	0	100%	100%	100%
Supplemental Nutrition Assistance Program PY2025	10/1/25	9/30/26	254,210	199,257	60,573	138,684	30%	8%	24%
TAA Training	7/1/25	9/30/26	25,000	25,000	389	24,611	2%	27%	2%
RESEA Transition PY2024	1/1/24	12/30/25	566,042	225,749	225,715	34	100%	92%	100%
RESEA Transition PY2025	1/1/25	9/30/26	511,000	395,250	-	395,250	0%	48%	0%
Total Employment Services			3,369,084	2,101,176	598,125	1,503,051	28%		
Welfare Transition									
Welfare Transition Program PY2024 Oct-June	10/1/24	8/31/25	1,428,629	375,372	375,372	0	100%	100%	100%
Welfare Transition Program PY2025 July-Sept	7/1/25	11/30/25	398,381	398,381	339,900	58,481	85%	80%	85%
Welfare Transition Program PY2025 Oct-June	10/1/25	8/31/26	790,009	790,009	-	790,009	0%	9%	0%
Total Welfare Transition			2,617,019	1,563,762	715,272	848,490	46%		
Totals			\$ 8,588,542	2,041,853	6,546,689	24%			

Hillsborough County
Grant Award to Actual Expenditures
FY 2025-2026
For Period Ending 10/31/2025

Program Description	Award Begin Date	Award End Date	Award Amount	FY 25-26 Budget	FY 25-26 Expenditures YTD	FY 25-26 Remaining Budget	FY 25-26 Expenditure Rate	Overall Expenditure Rate Expected	Overall Expenditure Rate Actual
Workforce Innovation Opportunity Act									
WIOA - Adult PY2024	7/1/24	6/30/26	1,854,237	1,732,417	1,056,482	675,935	61%	67%	64%
WIOA - Adult PY2025	7/1/25	6/30/27	1,990,692	1,592,554	-	1,592,554	0%	17%	0%
WIOA - Dislocated Worker PY2024	7/1/24	6/30/26	2,300,324	702,298	162,461	539,837	23%	67%	77%
WIOA - Dislocated Worker PY2025	7/1/25	6/30/27	1,673,746	1,338,997	-	1,338,997	0%	17%	0%
WIOA - Youth PY2024	7/1/24	6/30/26	1,902,143	414,210	414,210	0	100%	67%	100%
WIOA - Youth PY2025	4/1/25	6/30/27	2,055,629	1,644,503	415,840	1,228,663	25%	26%	20%
WIOA - Supplemental	7/1/24	6/30/26	241,347	241,347	-	241,347	0%	0%	0%
WIOA - Rapid Response	7/1/25	6/30/26	275,000	275,000	30,213	244,787	11%	34%	11%
WIOA - Sectors - Get There Faster (Veterans & Military Spou	7/1/25	6/30/26	73,500	73,500	-	73,500	0%	34%	0%
WIOA - Sectors - Hope Navigator	7/1/24	8/31/25	128,127	10,260	8,038	2,222	78%	100%	98%
WIOA - Sectors - Hope Navigator	7/1/25	6/30/26	30,000	30,000	3,969	26,031	13%	34%	13%
WIOA - Sectors - Sectors of Strategic Focus	7/1/25	6/30/26	100,000	100,000	-	100,000	0%	34%	0%
WIOA - Youth Career Exploration	7/1/25	6/30/26	54,000	54,000	-	54,000	0%	34%	0%
WIOA - DWG Hurricane Helene/Milton	10/1/24	9/30/26	1,422,797	881,592	319,552	562,040	36%	54%	60%
WIOA - Opioid Recovery	12/20/24	12/31/26	192,500	180,342	25,557	154,785	14%	43%	20%
WIOA - Board Consolidation & Realignment	6/3/24	12/31/25	592,617	332,158	128,499	203,659	39%	89%	66%
Total Workforce Innovation Opportunity Act			14,886,659	9,603,179	2,564,821	7,038,358	27%		
Employment Services									
Wagner Peyser PY2024	7/1/24	9/30/25	1,707,687	351,685	351,685	0	100%	100%	100%
Wagner Peyser PY2025	7/1/25	9/30/26	1,528,162	1,253,162	316,295	936,867	25%	27%	21%
WP - Apprenticeship Navigator	7/1/25	6/30/26	56,000	56,000	31,415	24,585	56%	34%	56%
WP - Hope Navigator	7/1/23	8/31/25	74,815	2,013	2,013	0	100%	100%	100%
WP - Hope Navigator	7/1/25	6/30/26	55,000	55,000	11,247	43,753	0%	34%	20%
DVOP	10/1/24	6/30/26	240,086	155,000	8,684	146,316	6%	62%	39%
LVER	10/1/24	6/30/26	147,262	95,000	5,597	89,403	6%	62%	39%
Supplemental Nutrition Assistance Program PY2024	10/1/24	9/30/25	704,533	222,866	222,866	(0)	100%	100%	100%
Supplemental Nutrition Assistance Program PY2025	10/1/25	9/30/26	613,552	460,161	91,412	368,749	20%	8%	15%
TAA Training	7/1/25	9/30/26	40,000	40,000	4,172	35,828	10%	27%	10%
RESEA Transition PY2024	1/1/24	12/30/25	839,963	246,306	237,614	8,692	96%	92%	99%
RESEA Transition PY2025	1/1/25	9/30/26	924,000	693,000	-	693,000	0%	48%	0%
Military Family	7/1/25	6/30/26	230,000	230,000	96,647	133,353	42%	34%	42%
Total Employment Services			7,161,060	3,860,194	1,379,647	2,480,547	36%		
Welfare Transition									
Welfare Transition Program PY2024 Oct-June	10/1/24	8/31/25	2,894,325	412,216	412,216	(0)	100%	100%	100%
Welfare Transition Program PY2025 July-Sept	7/1/25	11/30/25	1,412,443	1,412,443	819,130	593,313	58%	80%	58%
Welfare Transition Program PY2025 Oct-June	10/1/25	8/31/26	2,842,463	2,487,888	-	2,487,888	0%	9%	0%
Total Welfare Transition			7,149,231	4,312,547	1,231,346	3,081,201	29%		
Direct Grants & Special Projects									
Hills County - Targeted Industry Sector Workforce Prog	10/1/24	9/30/25	500,000	216,685	136,523	80,162	63%	109%	85%
Hills County - Targeted Industry Sector Workforce Prog	10/1/25	9/30/26	500,000	475,000	14,851	460,149	3%	8%	3%
Hills County - ACE 5.0	10/1/24	9/30/25	755,000	535,371	103,580	431,791	19%	109%	49%
Hills County - ACE 6.0	10/1/25	9/30/26	755,000	566,250	2,319	563,931	0%	8%	0%
Hills County - Ex-Offender/Returning Citizen	10/1/24	9/30/25	150,000	92,336	8,318	84,018	9%	109%	61%
Hills County - Ex-Offender/Returning Citizen	10/1/25	9/30/26	112,500	84,375	978	83,397	1%	8%	1%
Good Jobs Initiative	7/1/23	6/30/26	25,250	25,250	-	25,250	0%	0%	
Total Direct Grants & Special Projects			2,797,750	1,995,267	266,569	1,728,698	13%		
Totals			\$ 19,771,186	5,442,383	14,328,803	28%			

Information Item

WIOA Primary Indicators of Performance: PY 2526 Q1

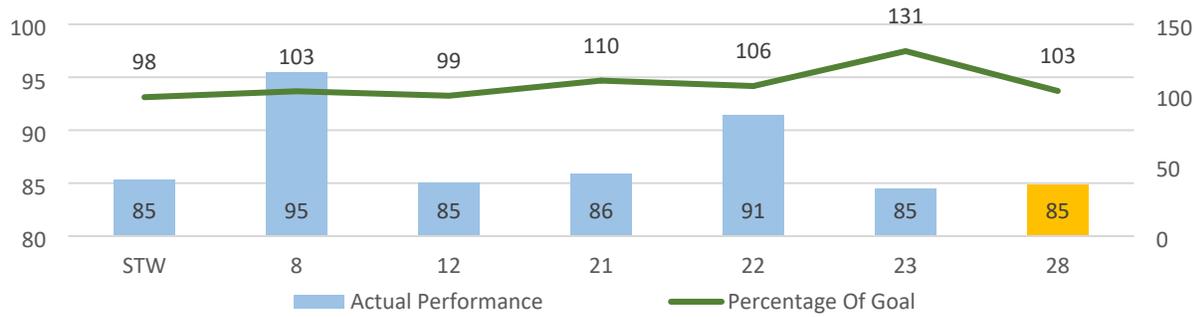
October 1st, 2024 – September 30th, 2025

Measures	PY2025-2026 Q1 Performance	PY2025-2026 % of Performance Goal Met for Q1	PY2526 Performance Goals
Adults:			
Employed 2nd Qtr After Exit	84.8	102.79	82.5
Median Wage 2nd Quarter After Exit	\$9,517.00	112.07	\$8,492
Employed 4th Qtr After Exit	82.7	101.35	81.6
Credential Attainment Rate	77.1	92.89	83
Measurable Skill Gains	85.6	140.56	60.9
Dislocated Workers:			
Employed 2nd Qtr After Exit	85.9	103.62	82.9
Median Wage 2nd Quarter After Exit	\$9,880.00	88.81	\$11,125
Employed 4th Qtr After Exit	83.1	102.97	80.7
Credential Attainment Rate	82.6	98.92	83.5
Measurable Skill Gains	92	108.75	84.6
Youth:			
Employed 2nd Qtr After Exit	76.4	96.22	79.4
Median Wage 2nd Quarter After Exit	\$6,260.00	153.92	\$4,067
Employed 4th Qtr After Exit	78.9	98.13	80.4
Credential Attainment Rate	72.9	116.27	62.7
Measurable Skill Gains	66.7	113.05	59
Wagner Peyser:			
Employed 2nd Qtr After Exit	64.9	99.24	65.4
Median Wage 2nd Quarter After Exit	\$7,957.00	112.31	\$7,085
Employed 4th Qtr After Exit	67.1	109.10	61.5
Not Met (less than 90% of negotiated)			
Met (90-100% of negotiated)			
Exceeded (greater than 100% of negotiated)			

Statewide

Measures	PY2024-2025 4th Quarter Performance	PY2024-2025 % of Performance Goal Met For Q4	PY2024-2025 Performance Goals
Adults:			
Employed 2nd Qtr After Exit	85.3	98.39	86.70
Median Wage 2nd Quarter After Exit	\$10,164.00	99.50	\$10,215
Employed 4th Qtr After Exit	83.1	113.06	73.50
Credential Attainment Rate	80.7	107.17	75.30
Measurable Skill Gains	78.4	103.16	76.00
Dislocated Workers:			
Employed 2nd Qtr After Exit	83.7	98.47	85.00
Median Wage 2nd Quarter After Exit	\$11,717.50	105.33	\$11,125
Employed 4th Qtr After Exit	82.3	102.62	80.20
Credential Attainment Rate	83.0	100.36	82.70
Measurable Skill Gains	81.6	118.60	68.60
Youth:			
Employed 2nd Qtr After Exit	76.5	93.98	81.40
Median Wage 2nd Quarter After Exit	\$5,211.00	108.68	\$4,795
Employed 4th Qtr After Exit	76.2	96.70	78.80
Credential Attainment Rate	70.3	95.78	73.40
Measurable Skill Gains	75.8	111.47	68.00
Wagner Peyser:			
Employed 2nd Qtr After Exit	65.4	95.89	68.20
Median Wage 2nd Quarter After Exit	\$7,764.00	102.55	\$7,571
Employed 4th Qtr After Exit	67.2	102.13	65.80
Not Met (less than 90% of negotiated)			
Met (90-100% of negotiated)			
Exceeded (greater than 100% of negotiated)			

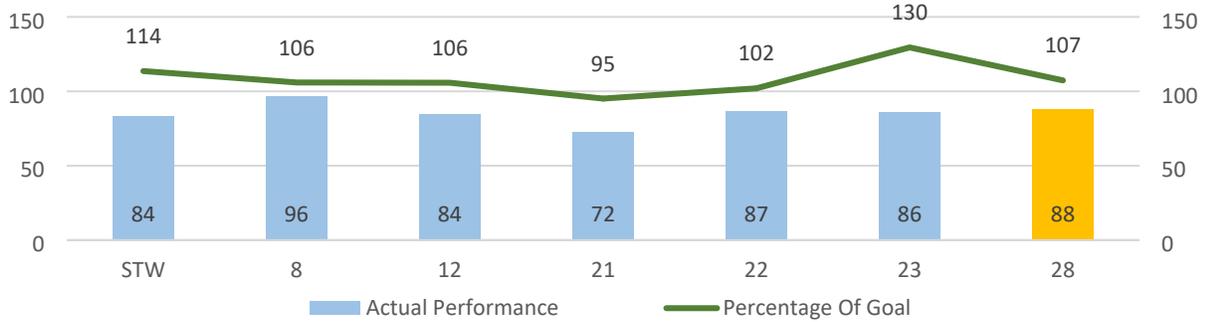
Adult Employed 2 QTR After Exit % of Goal and Actual Performance



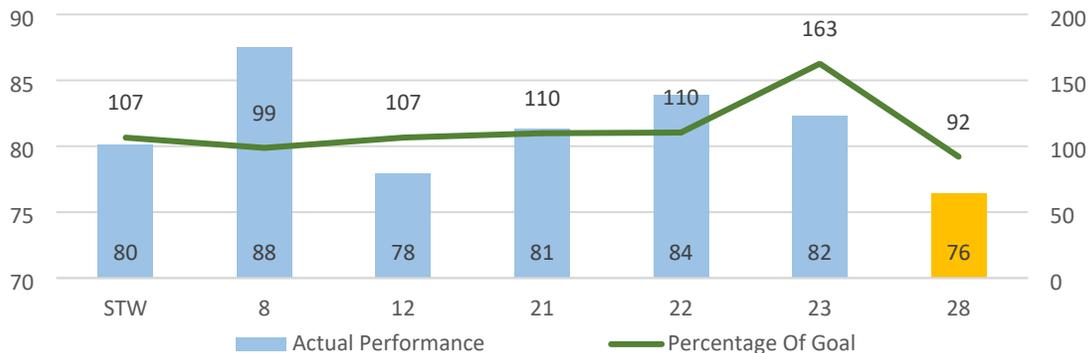
Adult Median Wage 2nd QTR After Exit % of Goal and Actual Performance



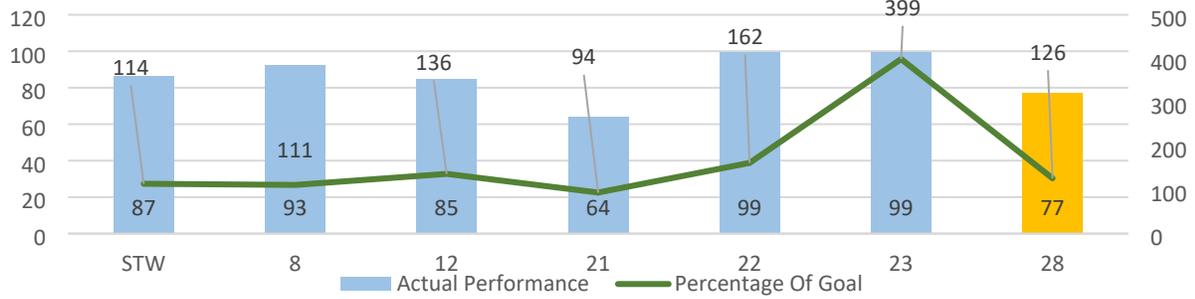
Adult Employed 4th QTR After Exit % of Goal and Actual Performance



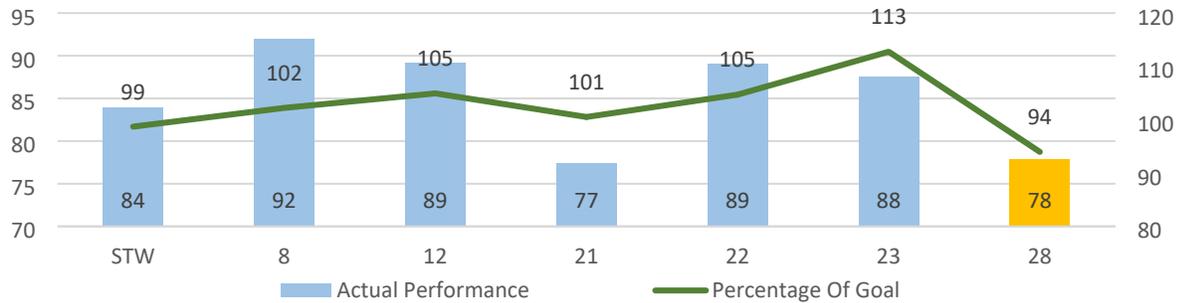
Adult Credential Attainment Rate % of Goal and Actual Performance



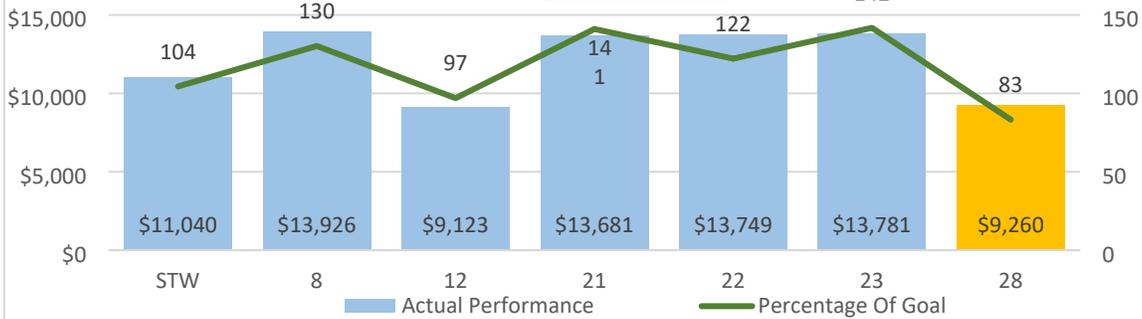
Adult Measurable Skills Gain % of Goal and Actual Performance



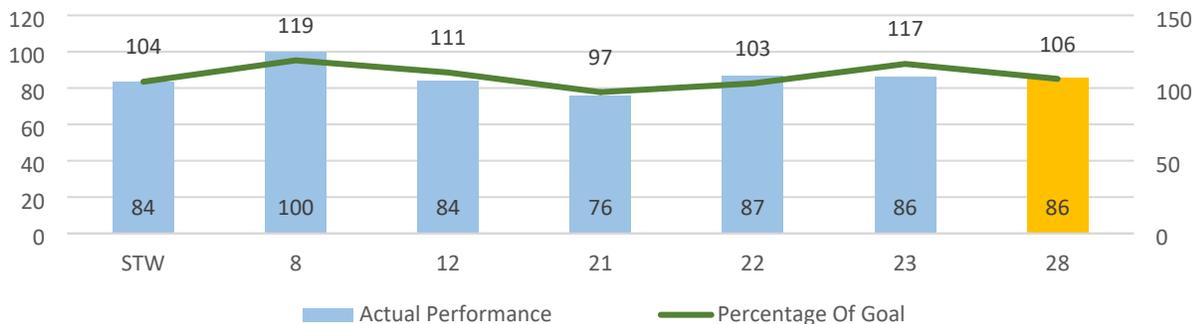
DW Employed 2nd QTR After Exit % of Goal and Actual Performance



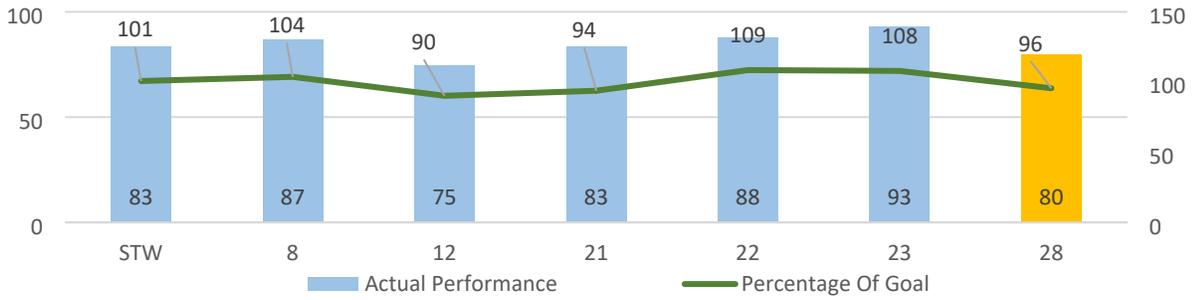
DW Median Wage 2nd QTR After Exit % of Goal and Actual Performance



DW Employed 4th QTR After Exit % of Goal and Actual Performance



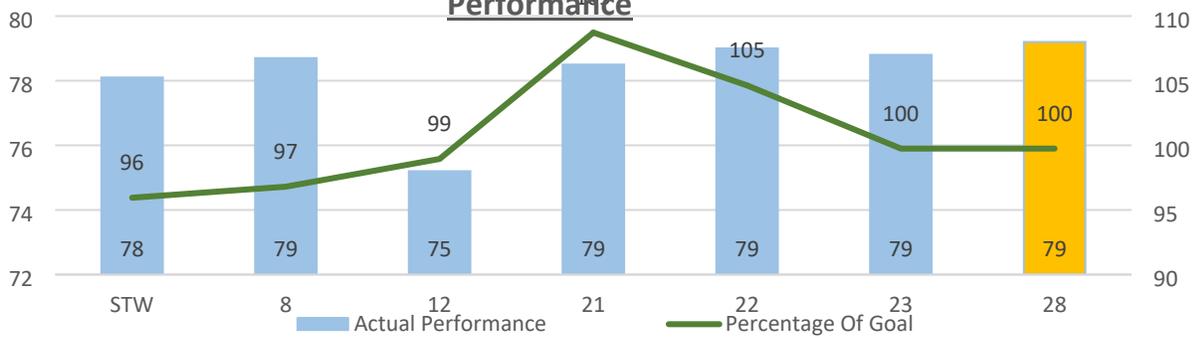
DW Credential Attainment Rate % of Goal and Actual Performance



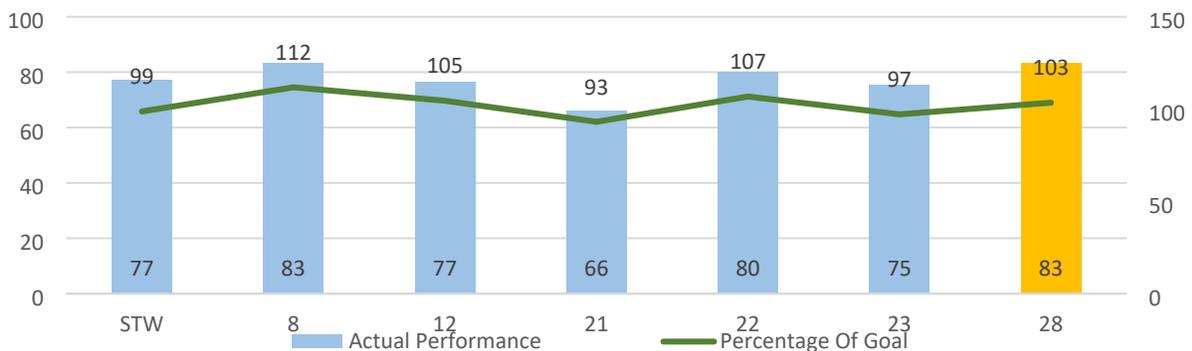
DW Measurable Skills Gain % of Goal and Actual Performance



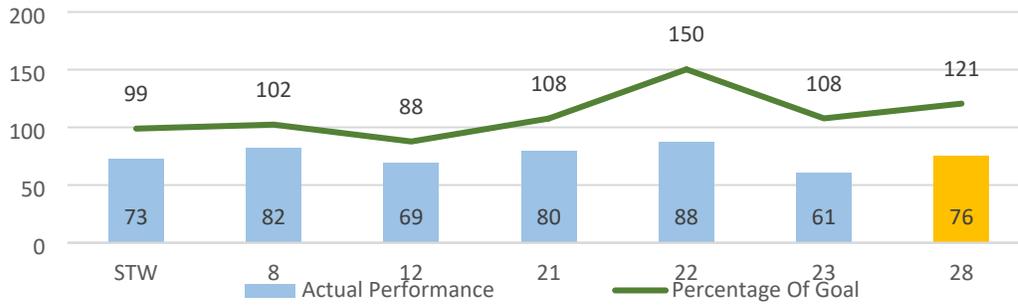
Youth Employed 2nd QTR After Exit % of Goal and Actual Performance



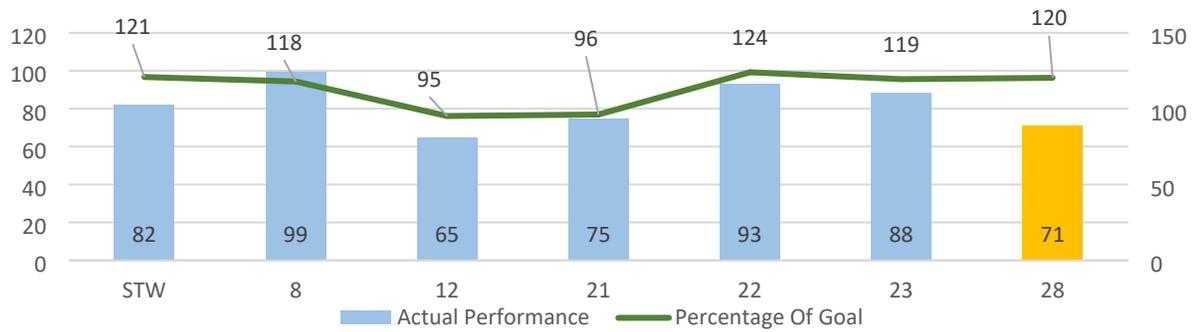
Youth Employed 4th QTR After Exit % of Goal and Actual Performance



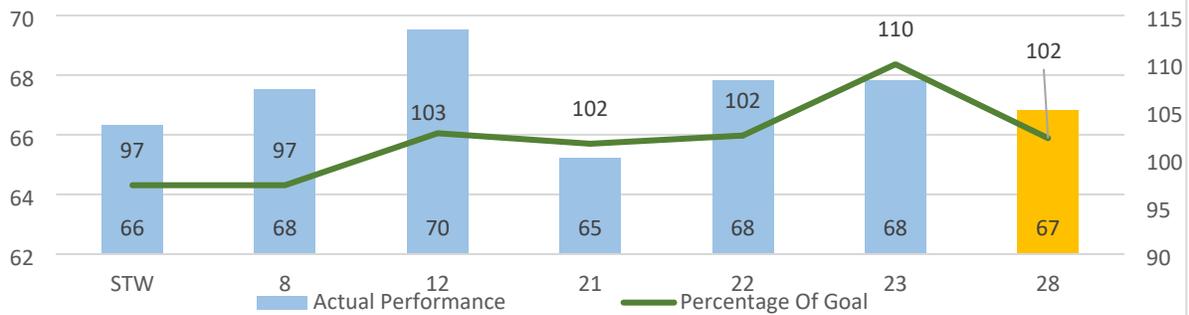
Youth Credential Attainment % of Goal and Actual Performance



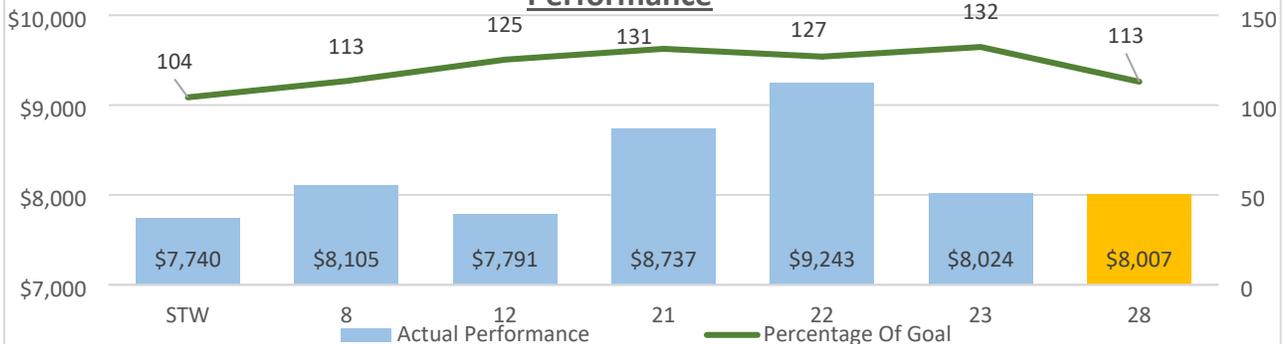
Youth Measurable Skills Gain % of Goal and Actual Performance

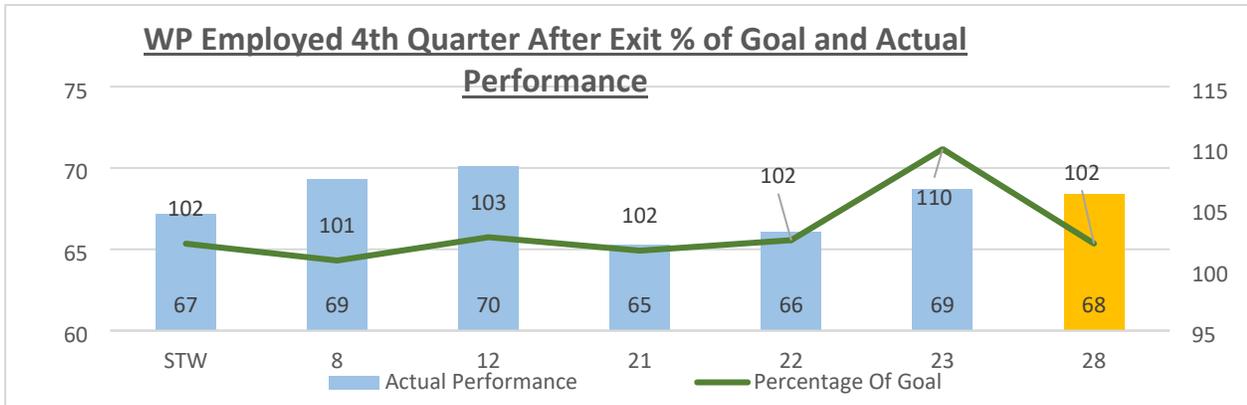


WP Employed 2nd QTR After Exit % of Goal and Actual Performance



WP Median Wage 2nd QTR After Exit % of Goal and Actual Performance





STW – Statewide

Region 8- CareerSource North Florida

Region 12- CareerSource Central Florida

Region 21- CareerSource Palm Beach

Region 22- CareerSource Broward

Region 23- CareerSource South Florida

Region 28- CareerSource Hillsborough Pinellas



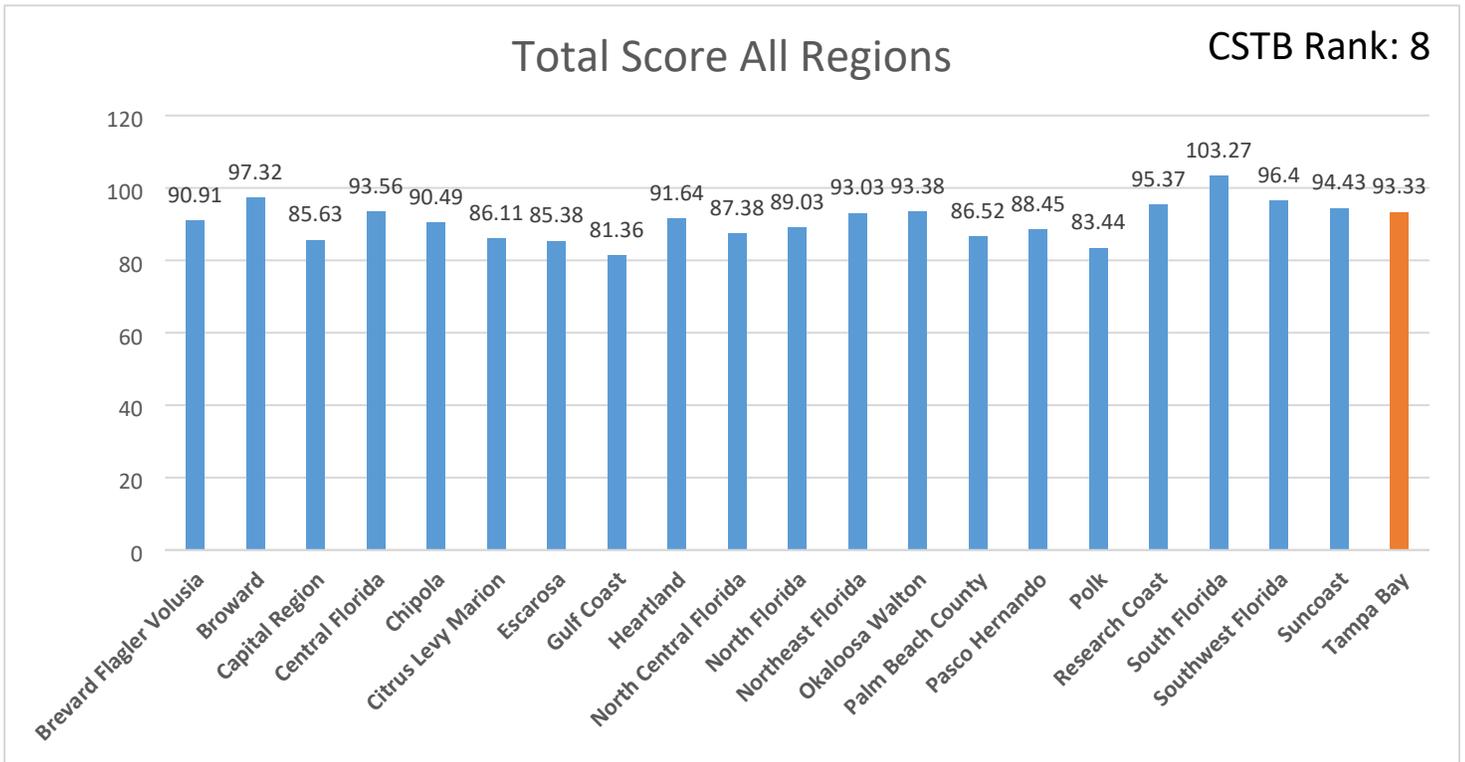
Information Item

REACH Performance Review

Background: CareerSource Florida Released Program Year 2024-2025 Quarter 4 Letter Grades for all 21 Florida Workforce Regions. Specific performance is reviewed below and is also available at <https://analytics.careersourceflorida.com/LetterGrades>.

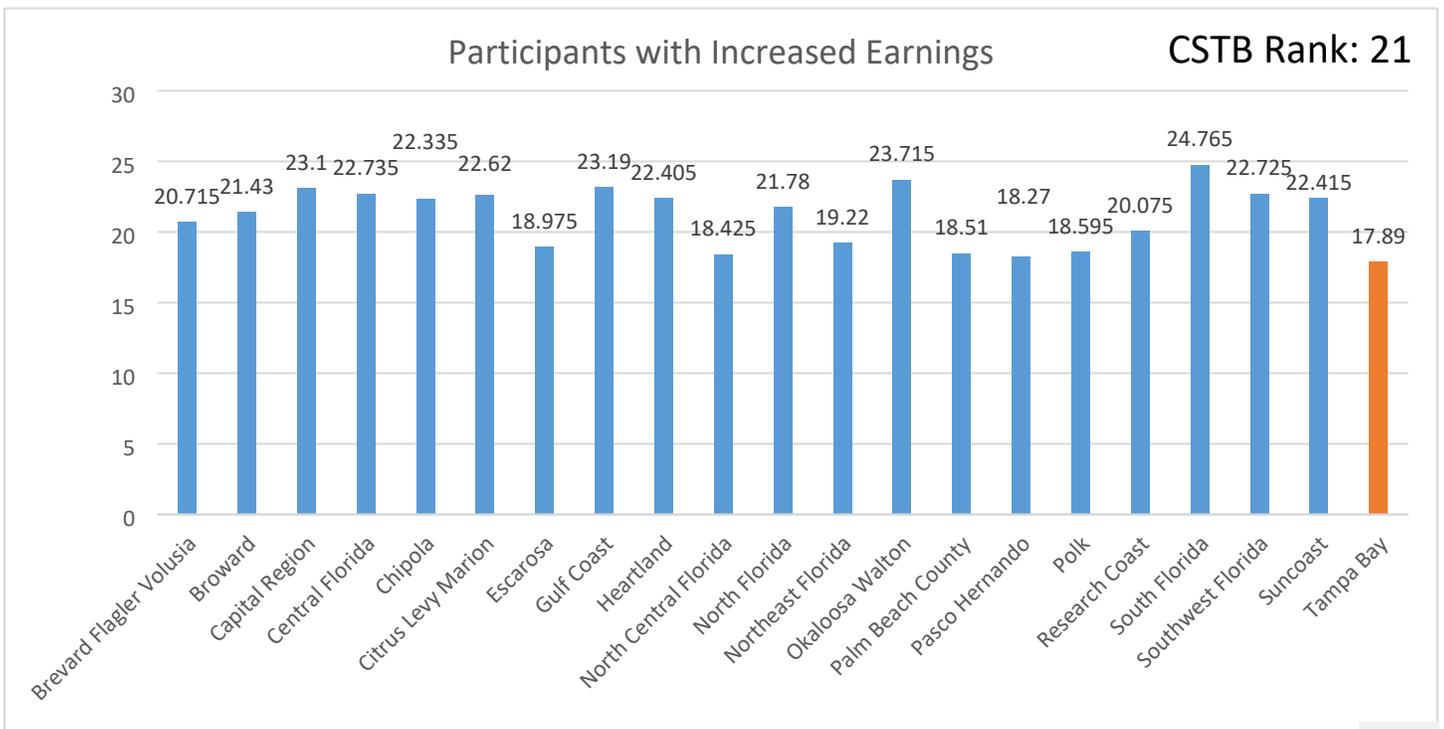
Region Name	Final Score	Letter Grade
CareerSource Brevard Flagler Volusia	90.91	A-
CareerSource Broward	97.32	A+
CareerSource Capital Region	85.63	B
CareerSource Central Florida	93.56	A
CareerSource Chipola	90.49	A-
CareerSource Citrus Levy Marion	86.11	B
CareerSource Escarosa	85.38	B
CareerSource Gulf Coast	81.36	B-
CareerSource Heartland	91.64	A-
CareerSource North Central Florida	87.38	B+
CareerSource North Florida	89.03	B+
CareerSource Northeast Florida	93.03	A
CareerSource Okaloosa Walton	93.38	A
CareerSource Palm Beach County	86.52	B
CareerSource Pasco Hernando	88.45	B+
CareerSource Polk	83.44	B
CareerSource Research Coast	95.37	A
CareerSource South Florida	103.27	A+
CareerSource Southwest Florida	96.40	A
CareerSource Suncoast	94.43	A
CareerSource Tampa Bay	93.33	A

Total Region Score



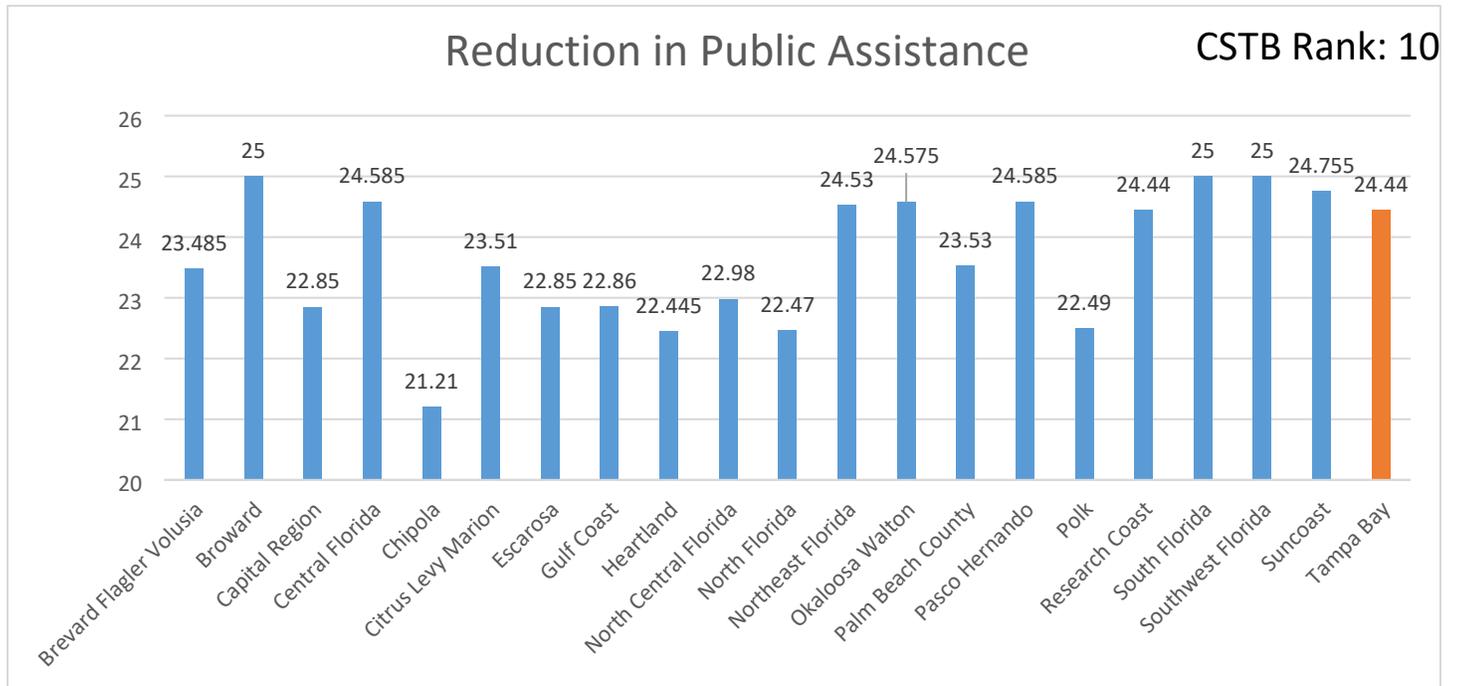
Measure 1- Participants with Increased Earnings

The percentage of participants who earned more in the second quarter after exit than before their engagement with the local workforce development board.



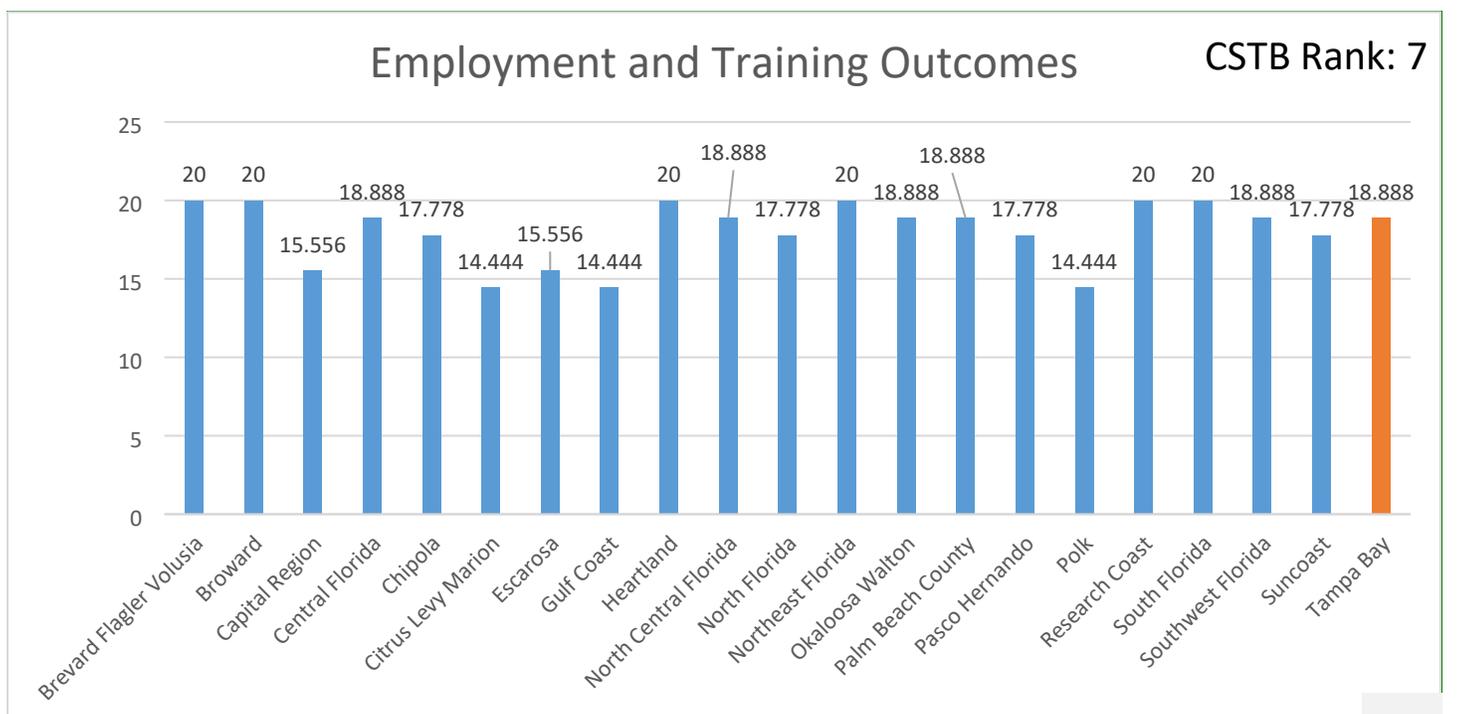
Measure 2 – Reduction in Public Assistance

The percentage of exiters who received SNAP or TANF benefits during their engagement with the local workforce development board who were no longer receiving SNAP or TANF benefits in the fourth quarter after exit.



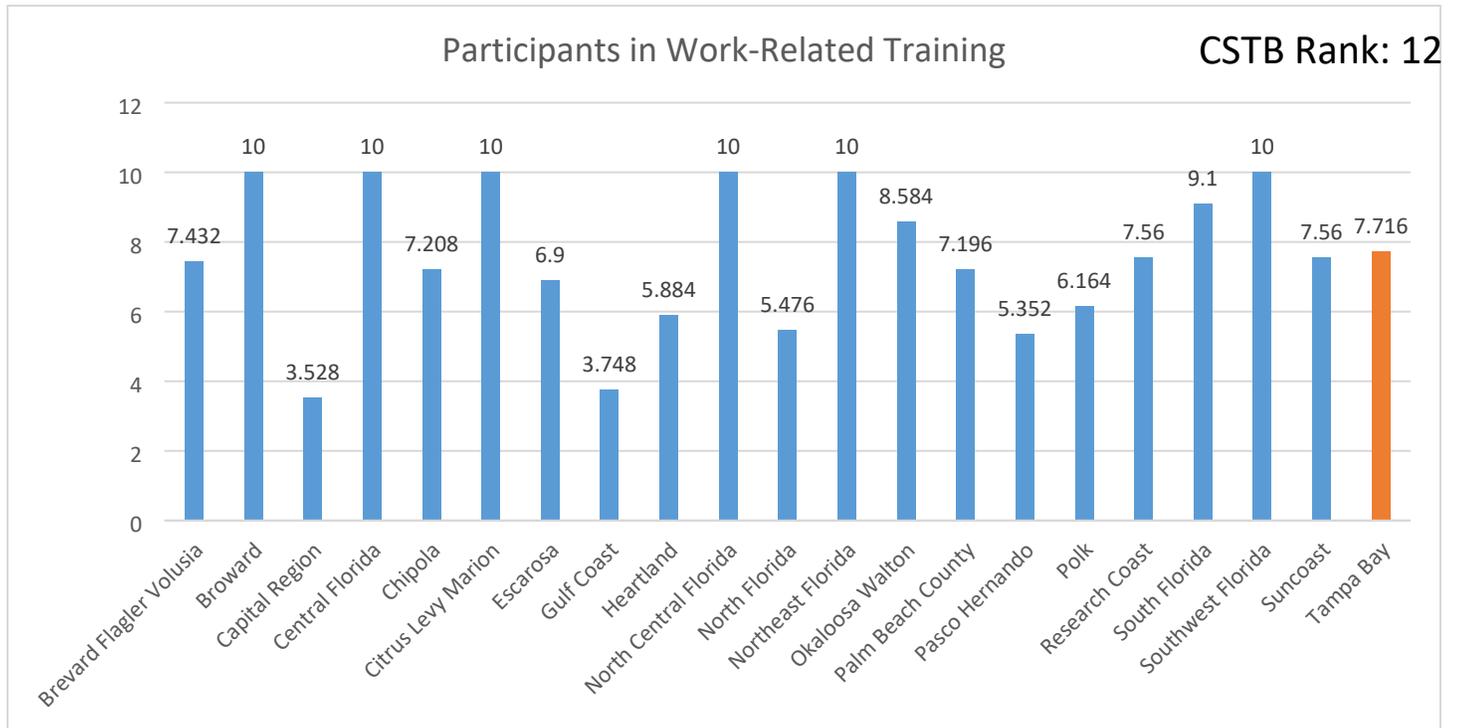
Measure 3 – Employment and Training Outcomes

Comprises the local workforce development board’s existing 18 federal accountability measures.



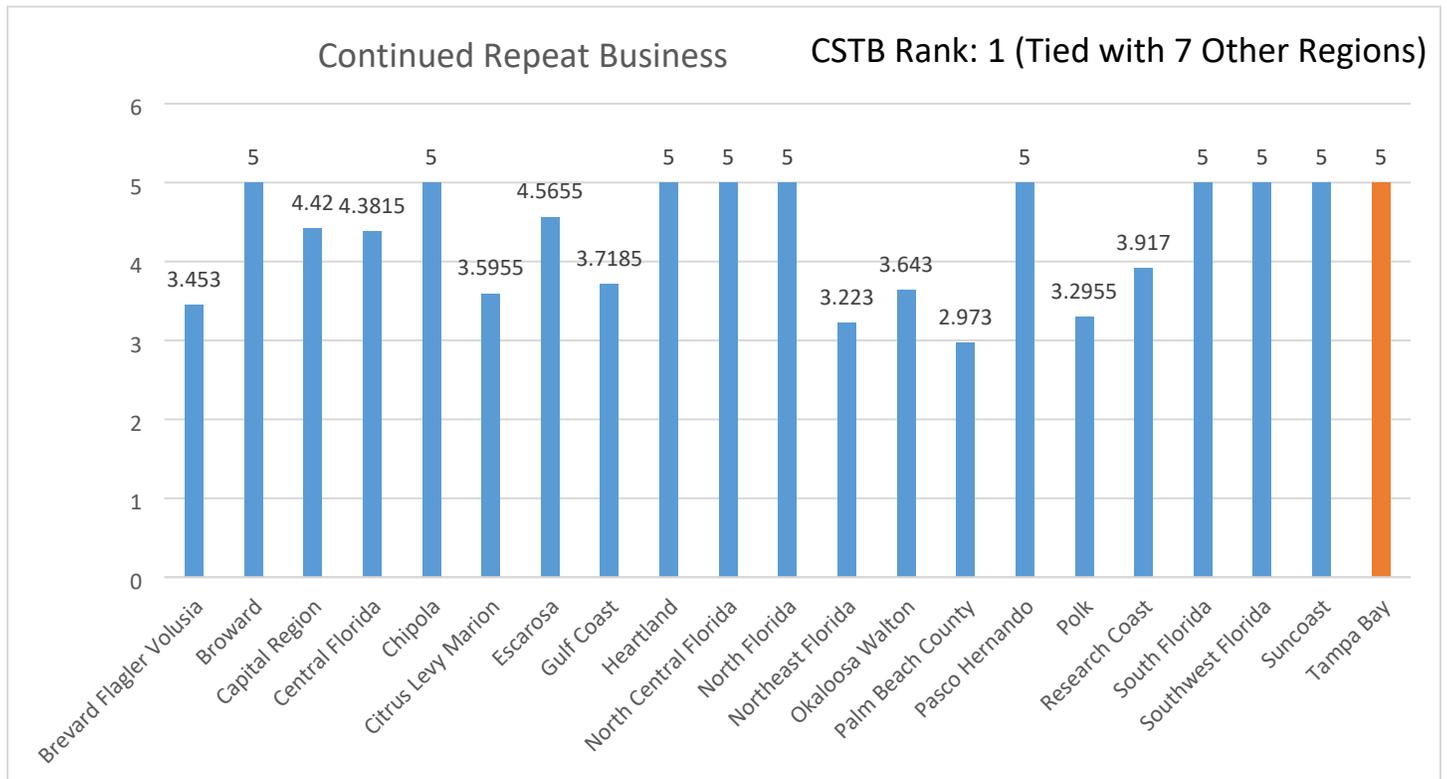
Measure 4 – Participants in Work-Related Training

The percentage of all job seekers who were enrolled in work-related training.



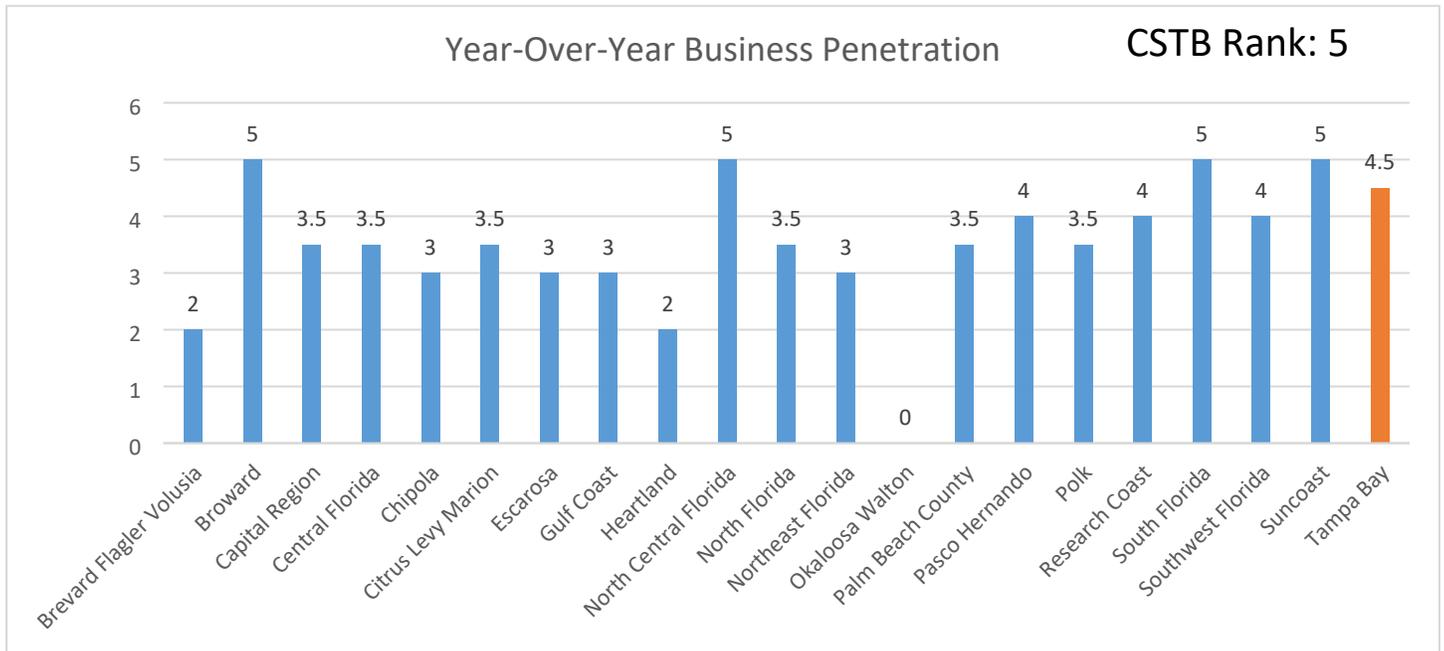
Measure 5- Continued Repeat Business

Percentage of employers served in prior three years that continued to be served in the current program year.



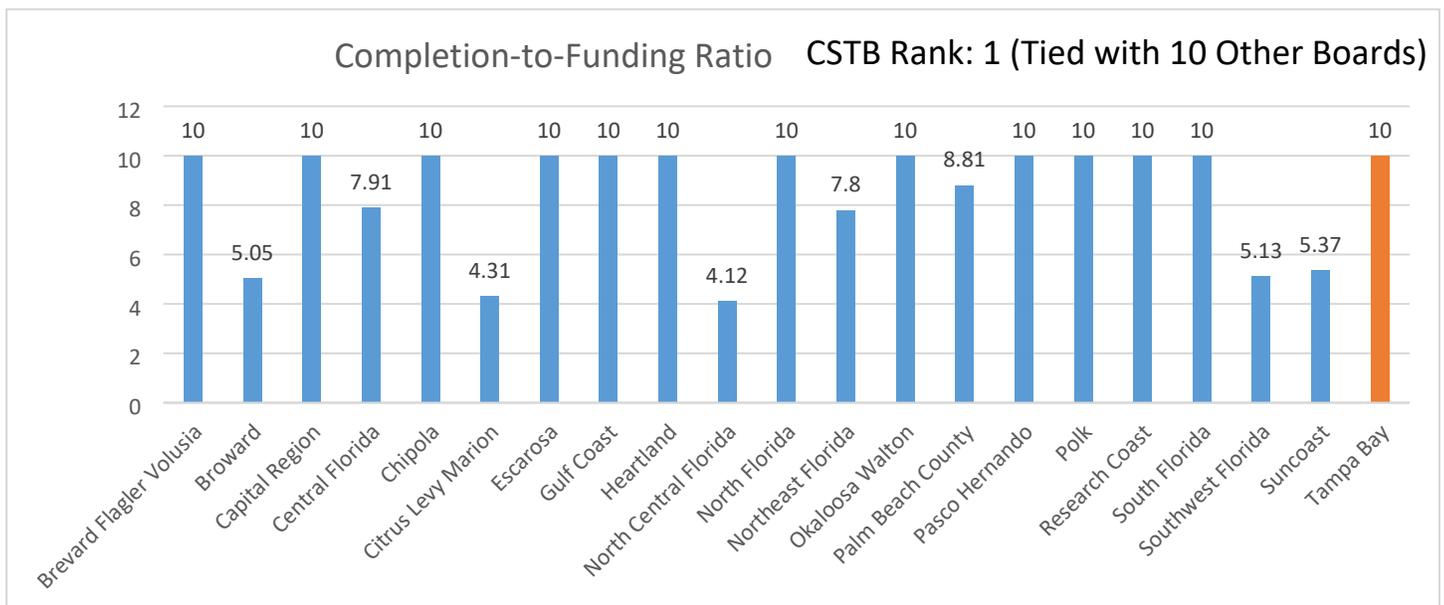
Measure 6 - Year-Over-Year Business Penetration

Compares the percentage of employers served this year to the total number of active employers assigned to CSTB in Employ Florida to the percentage served in the prior year.



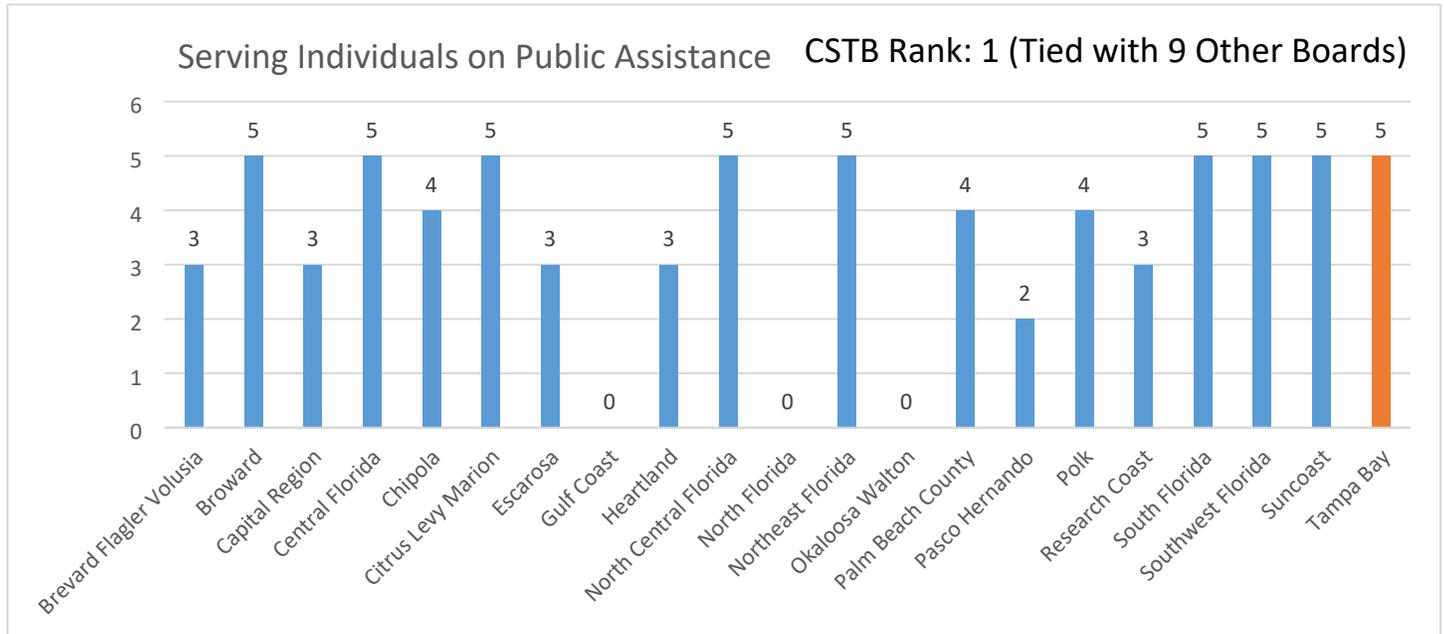
Measure 7 – Completion-to-Funding Ratio

Compares a local workforce development board’s share of statewide WIOA and Wagner-Peyser exiters with the local workforce development board’s share of statewide funding allocations.



Extra Credit Measure - Serving Individuals on Public Assistance

Awards up to five percentage points toward the total grade based on the percentage of customers receiving SNAP or TANF benefits.



CareerSource Tampa Bay Individual Metric Data

Metric	Metric Category	Weight	Numerator	Denominator	Rate (%)	YOY Rate Difference	Target (%)	Target Met ¹ (%)	Weighted Performance ² (%)
1. Participants with Increased Earnings	Employment and Training Services, Self-Sufficiency	0.25	4,857	13,576	35.78	-	50.00	71.56	17.8900
2. Reduction in Public Assistance	Employment and Training Services, Self-Sufficiency	0.25	4,586	9,415	48.71	-	50.00	97.42	24.3550
3. Employment and Training Outcomes	Employment and Training Services	0.20	17	18	94.44	-	100.00	94.44	18.8880
4. Participants in Work-Related Training	Training Services	0.10	3,358	17,465	19.23	-	25.00	76.92	7.6920
5. Continued Repeat Business	Business Services	0.05	4,265	10,650	40.05	-	35.00	100.00	5.0000
6. Year-Over-Year Business Penetration	Business Services	0.05	-	-	-	3.07	100.00	90.00	4.5000
PY 2023-2024 Business Penetration		-	6,114	56,419	10.84	-	-	-	-
PY 2024-2025 Business Penetration		-	8,001	57,513	13.91	-	-	-	-
7. Completion-to-Funding Ratio	Employment and Training Services	0.10	1411	1115	100.00	-	100.00	100.00	10.0000
Exiters: Local Board (N) / Statewide (D)		-	10,140	71,878	14.11	-	-	-	-
Budget: Local Board (N) / Statewide (D)		-	\$16,032,869	\$143,729,734	11.15	-	-	-	-
Extra Credit: Serving Individuals on Public Assistance	Employment and Training Services, Self-Sufficiency	Up to 0.05 points	10,792.00	18,604	58.01	-	-	-	5
ANNUAL SCORE									93.33



Information Item
Education and Industry Quarterly Report

CAREERSOURCE TAMPA BAY EDUCATION AND INDUSTRY CONSORTIUM] QUARTERLY REPORT

A. GENERAL INFORMATION

Report quarter: Quarter ending December 30, 2025

Date of meeting: December 2, 2025

Report prepared by: Tammy Stahlgren

Local workforce development board contact: Tammy Stahlgren **Date:** December 2, 2025

B. ATTENDANCE

Name	Present: Yes/No	Organization	Industry or Education Organization	Contact Information
Tony Brown	Yes	Tampa Bay EDC	Industry	tbrown@tampabayedc.com
Amelia Campbell	Yes	Pinellas County EDC	Industry	acampbell@pinellas.gov
Nadia Combs	No	Hillsborough County Public Schools	Education	nadia.combs@hcps.net
Christina Davenport	No	JMI Resource	Industry	christina@jmiresource.com
Melissa Ebanks	No	Dunn & Co.	Industry	ebanks@dunn-co.com
Mark Koulianos	Yes	University of South Florida	Education	mgekoulianos@usf.edu
John Meeks	Yes	Hillsborough Community College	Education	jmeeks@hccfl.edu

Name	Present: Yes/No	Organization	Industry or Education Organization	Contact Information
Jakub Prokop, PH.D.	Yes	Pinellas Technical College Clearwater Campus	Education	PROKOPJ@pcsb.org
Clara Reynolds	Yes	Crisis Center	Industry	creynolds@crisiscenter.com
Suzanne Ricci	Yes	Computer Coach	Education	suzanne@computercoach.com
Paul Toomey	No	Geographic Solutions, Inc.	Industry	PToomey@geosolinc.com
Others Present (Not a member on the Consortium)				
Chad Kunerth	CareerSource Tampa Bay			
Anna Munro	CareerSource Tampa Bay			
Tammy Stahlgren	CareerSource Tampa Bay			
April Torregiante	CareerSource Tampa Bay			
Doug Tobin	CareerSource Tampa Bay			
Jason Druding	CareerSource Tampa Bay			
Jonathan Wolf	Hillsborough County Government			
Sarah Burgoyne	Senior Director of Research & Public Policy			
Andrea Corpening	Elite Business Performance, LLC			
Dr. Byron Clayton	CareerSource Tampa Bay			

B. SUMMARY REPORT

I. Welcome

Mark Koulianos welcomed and thanked everyone for attending the meeting.

II. Discussion Items

A. 2025 Regional Competitiveness Report

Sarah Burgonye provided an overview of the Tampa Bay Partnership's 2025 Regional Competitiveness Report.

- Key economic findings included a high business start rate but declining in-migration of young professionals, particularly in Hillsborough and Pinellas counties, due to affordability and transportation challenges.
- Educational metrics showed ongoing challenges in kindergarten readiness and third grade reading levels, despite improvements in early learning enrollment. Emphasis was placed on aligning education programs with high-wage industry needs and comprehensive data tracking.
- Labor force participation and age demographics were discussed to better understand employment trends.
- Legislative advocacy and alignment of reporting efforts were highlighted. Four working groups were formed to address transportation, housing affordability, and the talent pipeline.

For additional details, see the full report included in the agenda packet.

B. August 26, 2025 CSTB Education and Industry Quarterly Report

No discussion

III. Adjournment

The meeting adjourned at 3:07 p.m.

IV. Next Meeting

Future meetings are scheduled for March 3rd and June 2nd, with virtual participation options available.



Information Item

Public Relations & Marketing Report

Marketing & Public Relations End of Year Report: 2024-2025

The following document includes the latest year-to-date update on our marketing and public relations initiatives. This comprehensive report covers:

- **Executive Summary:** A high-level overview of our key achievements and strategic direction.
- **Analysis of Marketing & Public Relations:**
 - Brand Unification & Media Highlights
 - Forward-Looking Strategy
- **Key Initiatives & Program Support**
- **Website & Digital Performance**
- **Social Media & Media Relations**
- **Marketing Campaign Analysis:** A detailed breakdown of our paid advertising efforts.
- **Strategic Naming Convention**
- **24-25 Marketing Ad Campaign Examples**

Executive Summary

In 2025, the Marketing and Public Relations team successfully unified its operations across the counties under the CareerSource Tampa Bay (CSTB) brand, a strategic effort that has yielded significant results. The team's proactive campaigns and media outreach ensured a consistent and positive public image, evidenced by overwhelmingly positive media coverage. This collaboration has not only driven engagement for key events but also provided a strong foundation for future communication efforts.

Analysis of Marketing & Public Relations

The marketing and public relations team was the first to successfully unify operations across counties, establishing a cohesive identity under the new CSTB brand. This strategic consolidation has ensured a consistent and positive public image throughout the year.

Media Coverage: Media coverage remained overwhelmingly positive, with only 5% of content being negative. This limited negative coverage was exclusively related to external challenges with the unemployment system following recent hurricanes, demonstrating the team's effective crisis communication and strong brand reputation.

Proactive Outreach: The team's proactive media outreach for key initiatives yielded significant results. The Opportunity Youth Summit received excellent coverage in prominent local outlets, including the St. Pete Catalyst and the Tampa Bay Business Journal. For National Career Coach Day in January, an interview with Brittany Munger on FOX 13 effectively highlighted our staff's critical role in connecting job seekers with fulfilling employment.

Hope Florida Spotlight: A significant highlight was the participation of Tominique James, a CSTB customer and employee, who spoke at a press conference with Governor Ron DeSantis and First Lady Casey DeSantis. Tominique's powerful story was featured to showcase the success of the Hope Florida initiative, providing a compelling real-world example of the positive impact of our services.

Forward-Looking Strategy

Moving forward, the marketing team continues to work cross-departmentally to promote key efforts and events. This collaboration is guided by our Communications Plan, which sets clear expectations for effective internal and external engagement. The Marketing Plan will continue to drive our initiatives for the current fiscal year. For examples of the collateral used in our campaigns, please refer to the pages at the end of the report.

Communications Strategy & Overview

- **Communications Plan:** With the new CEO, the Communications Plan has been finalized and is actively implemented across departments. This plan guides our internal and external communications, promoting cross-county collaboration on events and initiatives.
- **Marketing Plan:** The fiscal year's Marketing Plan, which began in January 2025 and will conclude in June 2025, is driving all current ad campaigns. A detailed overview of campaign collateral is available in the **24-25 Marketing Ad Campaigns** section.

Key Initiatives & Program Support

The marketing team provided essential support for a wide range of initiatives and events, including:

Key Events & Collaborations:

- July 25: National Hire Veteran Day Recruiting Events
 - August 7: 3rd Annual Youth Workforce Excellence Awards
 - September 4 & December 17 & June 12: Coffee and Careers
 - October 1: Opportunity Youth Summit
 - October 30: Paychecks for Patriots events
 - December 6: CodeBoxx Graduation
 - December 11: Tampa Bay Hires Graduation
 - March 11: Spring Job Fair
 - April 7: Made In Tampa Bay Expo and Job Fair
 - April 16: MacDill Career Fair
 - May 7: Broadband Apprenticeship Event
- **Ongoing Support:** The team provided continuous marketing support for recurring events, including all **Recruitment Events & Job Fairs** and various **Networking Groups** (Career, Veterans, and Professional).

Website & Digital Performance

Overall website usage, combining data from careersourcehp.com, careersourcetampabay.com, and careersourcepinellas.com, reflects strong user engagement.

- **Total Page Views:** 839,740
- **Website Users:** 272,059
- **Sessions:** 405,231
- **Average Session Duration:** 2.41 minutes
- **Bounce Rate:** 57.27%

TOP ELEVEN WEBPAGES BY TRAFFIC:

Page Title	Active Users
Home – CSTB Hillsborough Pinellas	275,644
Events	20,739
WIOA	37,588
Tampa Center	19,216
Job Seekers/Career Services	31,544
Job Boards	11,694
Contact Us	7,774
Explore Programs	8,355
Hiring Events	10,700
Veteran Training Academy	4,121
Workshops	10,396
Youth Services/Summer Programs	29,190

Social Media & Media Relations

Social media performance shows consistent growth and engagement.

- **Total Impressions:** 1,102,623
- **Total Engagements:** 36,055
- **Total Followers:** 19,625
- **Net Follower Growth:** 3,933
- **Total Posts:** 1,798

Media relations remained a key strength, with proactive outreach leading to positive coverage.

- **Press Releases Distributed:** 47
- **Positive Stories Published:** 101
- **TV Publicity Value:** 40 placements with a combined value of **\$168,796**.

A significant highlight was **Tominique James**, a CSTB customer and employee, who was a featured speaker alongside Governor Ron DeSantis and First Lady Casey DeSantis, showcasing the success of the Hope Florida initiative.

Marketing Campaigns Analysis

The fiscal year's marketing efforts included a mix of digital, radio, and television campaigns, with a total spend of **\$202,600**.

Digital Marketing

- **Actuate Media (\$35,000):** This paid campaign generated a significant increase in brand awareness, leading to a **43% increase in direct traffic** and a **55% increase in organic traffic** to our websites, demonstrating a strong return on investment.
- **Beasley Media (\$35,000):** This ROS Display campaign ran on WLLD and WQYK from January to June, delivering **1,742,830 impressions** with a **CTR of 0.10%**.
- **Tampa Free Press (\$16,000):** This campaign focused on owned content and SEO to enhance local and national brand recognition.
- **Tampa Bay Business Journal (\$35,000):** A print/digital campaign targeting business leaders and employers.

Radio

- **Beasley Radio Group (\$35,000):** A campaign delivering 350 commercials and **819,000 impressions** to A18-64 job seekers, resulting in a **100% web visit lift** on ad days.

- **iHeart Media (\$35,000):** A comprehensive 18-week campaign on multiple stations (WBTP-FM, WFLZ-FM, WRUB-FM) that aired 1,132 commercials, delivering **3,186,578 impressions** and significantly expanding brand reach.

Television

- **WTSP-TV (\$40,000):** This campaign targeted all job seekers.
- **ABC Morning Blend (\$3,600):** Three appearances were secured to promote programs, introduce the new CEO, and highlight services for veterans and youth.

Strategic Naming Convention

Following a comprehensive research and analysis project conducted by Vistra Communications, the Board of Directors voted unanimously to adopt the name **CareerSource Tampa Bay**. This decision was based on the compelling results of the research, which included focus groups and stakeholder surveys, ensuring the new name aligns with brand perception and compliance standards.

PRINT AD

Tampa Bay Business Journal

DIGITAL & SOCIAL MEDIA ADS

Distributed by Actuate Media & The Tampa Bay Business Journal



TV/ BROADCAST



Aired on 10 Tampa Bay



WWW.YOUTUBE.COM/WATCH?V=F4SO2UZGWP4

RADIO ADS



iHeart Radio and Beasley



WWW.YOUTUBE.COM/WATCHV=TWN_M-UIAQ8

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