February 22, 2023 - 10:00 A.M.
Hybrid Meeting - 13805 58th St. N.
Room 2-316
Clearwater, FL 33760
Zoom
*Join via Zoom – Meeting ID: 338 034 9468
Zoom Link
*Dial In via Phone – Meeting ID: 338 034 9468
Phone: +1 646-558-8656

Finance Committee Meeting
Agenda

I. Welcome and Introductions ..... Barclay Harless, Chair

II. Public Comment

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.

III. Roll Call

IV. Action/Discussion Items

1. Approval of minutes - October 26, 2022 Finance Committee Meeting..... Page 1
2. Approval of Budget Modification II ..... Page 5
3. Approval of Financial Policies & Procedures ..... Page 11
4. Approval of Business Travel Reimbursement Policy ..... Page 43

V. Information Items

1. December 31, 2022 Financial Statements ..... Page 59
   a. Statement of Activities: Current Year vs. Prior Year..... Page 62
   b. Statement of Activities: Current Year vs. Budget ..... Page 65
   c. Cost Allocation/Expenditure Report for PE 12/31/2022..... Page 68
   d. Pooled Cost Report 12/31/2022 ..... Page 69
   e. Grant Status Report 12/31/2022 ..... Page 70

VI. Other Administrative Matters

(Items of urgency not meeting the seven-day guideline for review.)

VII. Open Discussion

VIII. Adjournment

Next Finance Committee Meeting – April 26, 2023 (10:00 am - 11:00am)

**All parties are advised that if you decide to appeal any decision made by the Board with respect to any matter considered at the meeting or hearing, you will need a record of the proceedings, and that, for such purpose, you may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.*

**If you have a disability and need an accommodation in order to participate in this meeting, please contact the Executive Assistant at 727-608-2551 or admin@careersourcepinellas.com at least two business days in advance of the meeting.*

ACTION ITEM 1

Approval of Minutes

In accordance with Article VII, Section 1(H), of the approved WorkNet Pinellas By-Laws: Minutes shall be kept of all Board and Committee meetings. Minutes shall be reviewed and approved at the next CareerSource Pinellas Board or Committee meeting as appropriate.

The official minutes of meetings of the Board and Committees of the Board are public record and shall be open to inspection by the public. They shall be kept on file by the Board Secretary at the administrative office of CareerSource Pinellas as the record of the official actions of the Board of Directors.

The draft minutes from the October 26, 2022, meeting of the Finance Committee have been prepared and are enclosed.

RECOMMENDATION

Approval of the draft minutes, to include any amendments necessary.

CareerSource Pinellas
Finance Committee Meeting Minutes

Date: October 26, 2022 – 10:00 A.M.
Location: Hybrid – 13805 58th St. N. Suite 2-140, Clearwater, FL 33760/Zoom

Call to Order
Committee Chair, Barclay Harless, called the meeting to order at 10:00 am. There was a quorum present with the following members participating.

Committee Members in attendance
David Fetkenher, Jack Geller, Barclay Harless, Scott Thomas, Dr. Rebecca Sarlo, Esther Matthews

Staff Present
Steven Meier, David Zirilli, Jay Burkey, Mary jo Schmick, Leah Geis, Lysandra Montijo

Public Comments – None

ACTION ITEM 1 – Approval of Minutes
The minutes of August 24, 2022, Finance Committee Meeting were presented for approval.

Motion:	Jack Geller
Second:	Scott Thomas

The minutes were approved as presented. The motion carried unanimously. There was no further discussion.

ACTION ITEM 2 – DEO 2022-2023 Internal Control Questionnaire & Assessment
The Internal Control Questionnaire and Assessment (ICQ) was developed by the Department of Economic Opportunity (DEO), Bureau of Financial Monitoring and Accountability, as a self-assessment tool to help evaluate whether a system of sound internal control exists within the Local Workforce Development Board (LWDB).

The self-assessment ratings and responses should reflect the controls in place or identify areas where additional or compensating controls could be enhanced. Based on the Grantee-Subgrantee Agreement, the ICQ is required to be completed and certified by the Executive Director and Board Chair or their designee and submitted to DEO by September 30. However, DEO extended the deadline to November 18, 2022, to allow the CareerSource Pinellas Finance Committee and Board to review and approve the ICQ at their October and November meetings, respectively. Some of the new controls implemented during the last year were as follows:

- Engaged internal monitoring firm to conduct annual required subrecipient monitoring.
- Revised Procurement Policies and Procedures.
- Compensation Review was conducted to review organizational structure, salaries and positions. In addition, new hires have been brought in to fill organizational gaps and assist with succession planning for CFO.
- Migrated from ATLAS to Employ Florida.
- Dedicated staff position was created to ensure all policies, procedures and related control activities are reviewed for continued relevance and effectiveness.
- Renewed 24/7/365 cyber-security monitoring and security awareness training for employees.

RECOMMENDATION
Approval of the enclosed 2022-2023 Internal Control Questionnaire and Assessment.

Discussion: None.

Motion:	Esther Matthews
Second:	Scott Thomas

The Finance Committee made a motion for approval of the enclosed 2022-2023 Internal Control Questionnaire and Assessment. There was no further discussion. The motion carried unanimously.

ACTION ITEM 3 – Budget Modification I

REVENUE

Total budgeted revenues estimated to increase from $9,144,724 to $9,226,682 for an overall increase of $81,958; or 0.9%.

Workforce Innovation and Opportunity Act (WIOA) Programs

- Rapid Response grant - $55,958
  - o Additional funding for 2022 - 2023 awarded from DEO

Employment Services

- Apprenticeship Navigator - $62,500
  - o New grant awarded from DEO to fund dedicated headcount to lead and support local efforts to develop, expand and support Registered Apprenticeship Programs (RAP) in Florida.

Trade Adjustment Assistance (TAA)

- Training and Case Management - $<66,000>
  - o TAA program was not re-approved by Congress and sunsetted effective June 30, 2022. Participants already in program would be allowed to continue in program until their training is complete. No new petitions will be accepted.

Other

- **Ticket to Work - $22,000**
  - o First quarter Ticket to Work revenue (unrestricted) was higher than budgeted
- **Interest Income - $9,000**
  - o Higher interest rates resulting in increased returns on bank accounts

EXPENSES

Total budgeted expenses estimated to increase from $9,090,764 to $9,148,222 for an overall increase of $57,458.

Personnel Expenses

- Personnel Expenses expected to increase $116,458, or 2.9% from original budget.
  - o Apprenticeship Navigator position
  - o Adjustment of salaries from adoption of Compensation Review

Training

- TAA Training - $<50,000>
  - o Sunsetting of TAA program will result in less training

Professional Fees

- Lobbying Fees increased $5,000 due to more involvement of Chris Carmody from GrayRobinson relating to REACH Act.

Insurance

- Cyber Insurance decreased ($14,000) from original budget as organization switched insurance carriers for 2022-2023 which will result in savings from budget and prior year.

RECOMMENDATION

Staff recommends approval of adjustments to the revenue budgets and resultant modifications to the expenditures budgets.

Discussion: None

Motion:	David Fetkenher
Second:	Jack Geller

DRAFT

The Finance Committee made a motion for approval of adjustments to the revenue budgets and resultant modifications to the expenditures budgets. There was no further discussion. The motion carried unanimously.

ACTION ITEM 4 – Youth Workforce Services RFP

INFORMATION

The current contract for Workforce Youth Services with Pinellas Education Foundation ends as of June 30, 2023. This is the third and final annual renewal. One of the responsibilities of Local Workforce Development Boards (LWDB) includes selection of providers of youth workforce investment activities through competitive grants or contracts. The LWDB must award such grants or contracts on a competitive basis and in accordance with the Procurement Standards found at Uniform Guidance at 2 CFR parts 200 and 2900.

In accordance with WIOA guidance on procurement, CareerSource Pinellas is requesting approval to issue a new Request for Proposal (RFP) to solicit proposals for a service provider to deliver Youth Workforce Services in Pinellas County.

RECOMMENDATION

Staff recommends approval to issue a Request for Proposal (RFP) for service provider for Youth Workforce Services.

Discussion: None.

Motion:	Jack Geller
Second:	David Fetkenher

The Finance Committee made a motion for approval to issue a Request for Proposal (RFP) for service provider for Youth Workforce Services. There was no further discussion. The motion carried unanimously.

INFORMATION ITEM 1 - June 30, 2022, Financial Statements

a. Statement of Activities: Current Year vs. Prior Year
b. Statement of Activities: Current Year vs. Budget
c. Cost Allocation/Expenditure Report for PE 8/31/2022
d. Pooled Cost Report 8/31/2022
e. Grant Status Report 8/31/2022

*Reports included in meeting packet.

Adjournment – Chair Barclay Harless adjourned the meeting at 10:36 am.

DRAFT

ACTION ITEM 2

Fiscal Year 2022 – 2023: Budget Modification No. 2

REVENUE:

Total budgeted revenues estimated to increase from $9,226,682 to $9,244,682 for an overall increase of $18,000.

- **Interest Income - $18,000**
  - Higher interest rates resulting in increased returns on bank accounts

EXPENSES:

Total budgeted expenses estimated to increase from $9,148,222 to $9,161,957 for an overall increase of $13,735.

Program Expenses

- **Communications** – increase by $12,000
  - Higher run rate in 2022: more staff requiring cell phones and underbudgeted.
- **Service Provider Contract** – decrease by $100,000
  - Staffing issues at PEF have resulted in lower expenses and decreased enrollments. Contract is up in June. In process of preparing RFP for Youth Services effective July 1, 2023.
- **On-the-Job Training** – increase of $100,000
  - Focus has been on Work-based training activities. Have dedicated Business Services Supervisor concentrating on Work-based opportunities. Starting to see a lot of positive traction.
- **Youth Stipends** – increase of $8,000
  - Spent $10,000 on 2022 Summer PAYS program; budgeting additional youth stipends for 2023 program.
- **Customer Training** – decrease of $144,850
  - Delayed and decreased spending in Get There Faster Grant and focus on Work-based learning opportunities the rest of the fiscal year.
- **Customer Supportive Services** – decrease by $9,000
  - No spending through January. Rolled-out reloadable cards in February for supportive services. Eliminated pre-paid cards in first quarter of 2021.

ACTION ITEM 2 (cont.)

Fiscal Year 2022 – 2023: Budget Modification No. 2

Professional Fees

- **Professional Service** – increase by $63,800
  - Compensation Study - $30,800
  - Tucker Hall - $23,000 increase to agree to contracted amount
  - Employee Engagement Survey for 2023 - $10,000

Insurance

- **Workers Compensation** – decrease by $20,500
  - Refund from 2021-2022 audit ($6,100), dividend received ($4,400) and lower rates with new carrier ($10,000).
- **Auto Insurance** – decrease by $3,500
  - Cancellation of auto insurance upon donation of unused vans.

Occupancy

- **Other Leases –** decrease by $4,440
  - Cancelled PODS storage trailers prior to July 1, 2022; no expense this fiscal year.
- **Repairs and Maintenance –** increase by $6,500
  - Spent almost $7,700 on repairs at career centers through December

Office Equipment

- **Computer Software** – increase by $26,000
  - 2021-2022 VOS Greeter expenses not billed until August 2022
- **Equipment < $5,000** – increase by $15,000
  - Increased headcount resulted in new PCs and peripherals for staff

ACTION ITEM 2 (cont.)

Fiscal Year 2022 – 2023: Budget Modification No. 2

Other

- **Travel – Out of Town** – increase by $8,000
  - More attendees to Florida Summit plus Veterans Conference in Fall not budgeted
- **HRIS Administrative Fees** – increase $3,000
  - Fees charged by Third Party Administrator for required amendments to 401K Plan documents
- **Other Expenses** – increase by $18,175
  - Write-off of expired education vouchers and travel credits
- **Vehicle Expenses** – decrease by $4,450
  - Vehicles not used; donated in February

RECOMMENDATION

Staff recommends approval of adjustments to the revenue budget and resultant modifications to the expenditures budget.

CareerSource Pinellas
2022-2023 Planning Budget
For the Year Ended June 30, 2023

	G/L	Approved 2022-2023 Planning Budget	Proposed Changes	Approved 2022-2023 Budget Modification I	Proposed Changes	Proposed 2022-2023 Budget Modification II
Revenue						
Operating Revenue						
Grant Revenue						
Grant Revenue - Federal	3000	9,053,724	52,458	9,106,182	-	9,106,182
Grant Revenue - State	3001	-	-	-	-	-
Grant Revenue - Local	3002	-	-	-	-	-
Total Grant Revenue		**9,053,724**	**52,458**	**9,106,182**	**-**	**9,106,182**
Contributions						
Corporate Revenue	3100	4,000	(1,500)	2,500	-	2,500
Sponsorship Revenue	3101	3,000	-	3,000	-	3,000
Donations	3102	-	-	-	-	-
Total Contributions		**7,000**	**(1,500)**	**5,500**	**-**	**5,500**
Program Revenue						
Ticket to Work Revenue	3103	78,000	22,000	100,000	-	100,000
Total Program Revenue		**78,000**	**22,000**	**100,000**	**-**	**100,000**
Investement Income						
Interest/Dividends	3200	6,000	9,000	15,000	18,000	33,000
Total Investement Income		**6,000**	**9,000**	**15,000**	**18,000**	**33,000**
Other Income						
Other Revenues	3300	-	-	-	-	-
Total Other Income		**-**	**-**	**-**	**-**	**-**
Total Revenue		**9,144,724**	**81,958**	**9,226,682**	**18,000**	**9,244,682**
Expenditures						
Personnel Expenses						
Salary Expense	5000	2,923,315	95,208	3,018,523	-	3,018,523
Salary Expense - Benefit Stipend	5005	629,000	8,500	637,500	-	637,500
Payroll Taxes	5050	286,730	8,500	295,230	-	295,230
Fringe Benefits (ER Paid)	5060	37,200	-	37,200	-	37,200
Retirement	5090	177,621	4,250	181,871	-	181,871
Total Personnel Expenses		**4,053,866**	**116,458**	**4,170,324**	**-**	**4,170,324**
Program Expenses						
Operating Supplies	5303	1,200	-	1,200	-	1,200
Food and Beverages	5310	2,400	-	2,400	-	2,400
Communications	5500	83,856	-	83,856	12,000	95,856
Outreach/Marketing	5520	36,400	-	36,400	-	36,400
Service Provider Contract	8000	525,000	-	525,000	(100,000)	425,000
One-Stop Operator	8100	45,000	-	45,000	-	45,000
Internal Monitoring	8200	65,000	-	65,000	-	65,000
OJT	8300	385,000	-	385,000	100,000	485,000
Paid-Work Experience	8320	144,000	-	144,000	-	144,000
Apprenticeships	8330	90,000	-	90,000	-	90,000
Contracted Workforce Services	8335	72,000	-	72,000	-	72,000
Youth Stipends	8340	12,000	-	12,000	8,000	20,000

CareerSource Pinellas
2022-2023 Planning Budget
For the Year Ended June 30, 2023

	G/L	Approved 2022-2023 Planning Budget	Proposed Changes	Approved 2022-2023 Budget Modification I	Proposed Changes	Proposed 2022-2023 Budget Modification II
Other Customer Support Services	8341	33,600	-	33,600	-	33,600
Customer Training	8342	1,945,800	(50,000)	1,895,800	(144,850)	1,750,950
Customer Supportive Services	8343	39,000	-	39,000	(9,000)	30,000
Training Related Material	8345	72,600	-	72,600	-	72,600
Fees/exams/certifications	8346	33,000	-	33,000	-	33,000
Total Program Expenses		**3,585,856**	**(50,000)**	**3,535,856**	**(133,850)**	**3,402,006**
Professional Fees						
Accounting/Audit Fees	5100	35,000	-	35,000	-	35,000
Legal Fees	5101	90,000	-	90,000	-	90,000
Legal (Lobbying)	5105	25,000	5,000	30,000	-	30,000
Professional Service	5104	73,680	-	73,680	63,800	137,480
Contract Labor	5170	76,800	-	76,800	40,000	116,800
Contract IT Services	5171	230,628	-	230,628	-	230,628
Cybersecurity - IT	5172	43,200	-	43,200	-	43,200
Total Professional Fees		**574,308**	**5,000**	**579,308**	**103,800**	**683,108**
Supplies						
Office Supplies	5302	17,940	-	17,940	-	17,940
Postage/Shipping	5307	4,500	-	4,500	-	4,500
Document Shredding	5308	950	-	950	-	950
Total Supplies		**23,390**	**-**	**23,390**	**-**	**23,390**
Insurance						
Insurance - Commercial Property	5400	23,900	-	23,900	-	23,900
Insurance - General Liability	5401	73,784	(14,000)	59,784	-	59,784
Insurance - Workers Comp	5403	57,543	-	57,543	(20,500)	37,043
Insurance - Auto	5404	8,400	-	8,400	(3,500)	4,900
Insurance - Claims	5405	-	-	-	-	-
Total Insurance		**163,627**	**(14,000)**	**149,627**	**(24,000)**	**125,627**
Occupancy						
Office Rent/Lease	5200	253,679	-	253,679	-	253,679
Other Leases	5201	4,440	-	4,440	(4,440)	-
Utilities	5202	34,300	-	34,300	-	34,300
Repairs & Maintenanc	5203	3,480	-	3,480	6,500	9,980
Security	5204	468	-	468	-	468
Janitorial Expense	5205	44,130	-	44,130	-	44,130
Pest Control	5206	2,352	-	2,352	-	2,352
Total Occupancy		**342,849**	**-**	**342,849**	**2,060**	**344,909**
Office Equipment						
Equipment Rent/Lease	5300	31,636	-	31,636	-	31,636
Copy Machine Usage/Maintenance	5301	9,120	-	9,120	-	9,120
Comp Software/License/Maintenance	5304	113,573	-	113,573	26,000	139,573
Equipment < $5,000	5305	17,500	-	17,500	15,000	32,500
Other	5207	-	-	-	-	-
Total Office Equipment		**171,829**	**-**	**171,829**	**41,000**	**212,829**
Travel and Meetings						
Travel - Mileage	5540	9,000	-	9,000	-	9,000
Travel - Out of Town	5541	24,700	-	24,700	8,000	32,700

CareerSource Pinellas
2022-2023 Planning Budget
For the Year Ended June 30, 2023

	G/L	Approved 2022-2023 Planning Budget	Proposed Changes	Approved 2022-2023 Budget Modification I	Proposed Changes	Proposed 2022-2023 Budget Modification II
Meetings/Conferences	5560	16,750	-	16,750	-	16,750
Total Travel and Meetings		**50,450**	**-**	**50,450**	**8,000**	**58,450**
Licences, Dues and Other Fees						
Staff Training/Education	5052	24,950	-	24,950	-	24,950
Other Employee expenses	5055	-	-	-	-	-
Recruitment	5095	18,700	-	18,700	-	18,700
Payroll Processing Fees	5103	8,950	-	8,950	-	8,950
License/Dues & Other Fees	5581	40,384	-	40,384	-	40,384
FSA Administrative Expenses	5582	600	-	600	-	600
401k Administrative Fees	5583	12,000	-	12,000	-	12,000
HRIS Administrative Fees	5584	5,400	-	5,400	3,000	8,400
Total Licences, Dues and Other		**110,984**	**-**	**110,984**	**3,000**	**113,984**
Amortizaton and Depreciation						
Depreciation Expense	5901	8,900	-	8,900	-	8,900
Total Amortizaton and		**8,900**	**-**	**8,900**	**-**	**8,900**
Miscellaneous						
Bank Fees	5102	-	-	-	-	-
Other Expense	5700	-	-	-	18,175	18,175
Vehicle Expenses	5701	4,705	-	4,705	(4,450)	255
Penalties\Disallowed Expenses	5710	-	-	-	-	-
Interest Expense	5900	-	-	-	-	-
Total Miscellaneous		**4,705**	**-**	**4,705**	**13,725**	**18,430**
Total Expenditures		**9,090,764**	**57,458**	**9,148,222**	**13,735**	**9,161,957**
Net Revenue over (under) Expenditures		**53,960**	**24,500**	**78,460**	**4,265**	**82,725**

ACTION ITEM 3

Financial Policies and Procedures

Background Information

In alignment with best practices, federal regulations and DEO recommendations, CareerSource Pinellas is updating the organization's Financial Policies and Procedures that were previously revised in March 2020.

The following highlights some the changes:

- **Cash Disbursements:** Updated with current procedures for voiding checks and the use of Positive Pay.
- **Financial Reports:** Included the *Grant Status Report* to the list of financial reports prepared and reviewed monthly.
- **Supportive Services Reloadable Cards:** Replaced the policy for prepaid Visa cards (discontinued last year) with a new policy for reloadable debit cards for supportive services and youth incentives.
- **Authority:** Updated reference to DEO's *Resolution of Recipient and Subrecipient Monitoring and Audit Findings.*
- **Positions:** Changes made throughout document to reflect updated positions and responsibilities for specific functions.
- **Travel policies:** Removed sections on travel authorization, reimbursement of interview travel expense, and business meeting expense, as these are addressed fully in the new *Business Travel Reimbursement Policy*, to be brought to the Committee for approval.
- **Fixed Assets:** Amended procedures for recording annual depreciation expense.

RECOMMENDATION

Staff recommends the approval of the Financial Policies and Procedures.

Policy

SECTION: Administrative	**POLICY: Fin Pol**	**PAGE 1 OF 30**
TITLE: Financial Policies and Procedures	**EFFECTIVE DATE: March 2023**	
APPROVED BY: Board of Directors	**REPLACES: 3/18/2020**	

PURPOSE: Financial policies and procedures outlined in this document are applicable to WorkNet Pinellas, Inc. dba CareerSource Pinellas (the "Organization") and are utilized to document the Organization's financial internal control policies. The Organization recognizes that it is a steward of public funds, and the taxpayers hold the Organization accountable to use the funds wisely and to protect them from loss while in their custody. As a result, a strong internal control policy exists and is monitored to prevent misuse of funds.

The objectives of this system are to provide reasonable assurance that all assets are safeguarded against loss from unauthorized use or disposition; that transactions are executed in accordance with management's authorization; and that they are recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles as well as the Organization's accounting policies.

Per 2 CFR 200.303, the Organization must:

a) Establish and maintain effective internal controls over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal Statutes, regulations, and the terms and conditions of the Federal award.
b) Comply with Federal statutes, regulations and the terms and conditions of the Federal awards.
c) Evaluate and monitor the non-Federal entity's compliance with statute, regulations and the terms and conditions of Federal awards.
d) Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings.
e) Take reasonable measures to safeguard protected personally identifiable and other information the Federal awarding agency or pass-through entity designates as sensitive.

Segregation of duties reduces the likelihood that one person would be able to completely control a process or function from beginning to end. Although the accounting department is comprised of a limited set of staff, steps have been taken to ensure adequate segregation of duties for the various transactions that may occur during the course of business. Each staff member has another staff member that has been cross- trained on his or her duties.

The chart of accounts and all accounting procedures have been established to provide for identifying receipts and expenditures of program funds separately for each grant. The Chief Executive Officer and Chief Financial Officer ("CFO") monitor internal controls periodically. A review of the Organization's internal controls is also conducted as a part of the annual financial and compliance audits. The Organization's internal control policies are known and enforced by the Board of Directors, executive management, support staff and accounting staff.

Internal Control – Accounting Software

The MIP Nonprofit Series accounting software, in which the Organization's general ledger records are maintained, requires a user name and password to access the program. The CFO is the system administrator for MIP and, thus, has rights to both modules – Administration and Accounting. Normally, ~~The~~the Chief Executive Officer has View Only rights to information in the Accounting module.

Only accounting staff has access to the MIP accounting modules. The CFO assigns security rights to each user for each module based on job duties of the user. The security rights for each action in MIP are View Only, Add Records, Delete Records, Edit Records, and Process Records. In addition, the CFO can set up entry dates to prohibit transaction entry to a prior period or a future period. The MIP system does not allow entries to be erased or deleted and maintains all history of transactions in the Administration module. It also maintains a log of all users and their time of entry. A user's access to the MIP accounting system is deactivated immediately upon termination of employment.

SECTION I – CHART OF ACCOUNTS

PURPOSE: To provide a description of the account code structure.

GENERAL

The account code structure has been designed to provide a means for responsibly reporting on a grant or fund, program, and functional activity basis. It serves as the basic guide for budgeting grant funds, classifying expenditures, and monitoring operational results in relation to a budget. The coding structure provides the flexibility needed to adjust to possible future changes in grants or funds, programs, functional and line item activity.

PROCEDURE

The CFO will be responsible for the design and maintenance of the chart of accounts including any additions or deletions to the account code structure. A report listing all account code classifications can be accessed through the accounting software program.

ACCOUNT CODE STRUCTURE

The account code structure may be alpha or numeric characters. The various account code segments include the following:

- Fund Code xxxx
- GL Code xxxx
- Function Code xxx
- Activity Code xxxxx
- Participant Code xxxxx
- Group Code xxxxxx

There is also an undefined segment, TBD Code, available for future needs.

SECTION II – BOOKS OF ACCOUNT – GENERAL

PURPOSE

To describe the Books of Account and to outline the concepts and procedures observed in their use.

GENERAL

The Books of Accounts are the vital financial records of the Organization. Coupled with adequately documented source data upon which the accounting entries are based, these books constitute a very important part of the Organization's organizational framework.

PROCEDURE

The CFO will be responsible for the design and maintenance of all books of account. Books of Account can be classified into these general categories:

1. **Books of Original Entry –** Journals into which classified transactions are first recorded are referred to as the books of original entry. The Organization's books of original entry required to conduct the accounting procedures are:

a. **Cash Receipts Journal** – To record all transactions related to the receipt of cash.
b. **Cash Disbursements Journal** – To record all transactions related to the disbursement of cash.
c. **General Journal** – To record the journal vouchers prepared each month.

These journals are sub-ledgers which are part of a complete automated general ledger accounting system. When information is entered into the system through these journals, the system posts the data from each journal transaction to the general ledger and sub-ledger accounts, if applicable.

2. **Subsidiary Account Ledgers** – These ledgers contain detailed information in support of the summarized totals found in the various General Ledger control accounts. The following is an example of a subsidiary account ledger set up for the Organization's accounting system along with a brief description of their content.

- **Accounts Payable -** A detailed list of the amounts owed at the end of each month showing the name of the creditor

3. **General Ledger** – This ledger is the summary record of all financial transactions. The data which was first entered in the books of original entry is automatically posted into the General Ledger. The General Ledger contains the control accounts and is the primary source of information for preparation of the financial reports.

SECTION III – BUDGETS

PURPOSE

To outline the concepts and procedures to be followed in budget procedures from original budget request preparation through final Board approval.

GENERAL

The Organization's budget is an estimate of revenue and expenditures over a specified period of time generally an annual basis, The Annual Planning Budget. It involves the participation of financial and program personnel and the Organization management. A properly prepared budget documents the Organization's plans (in financial terms) and is an essential management tool for:

1. Requesting funds
2. Evaluation of proposed programs
3. Approval of funding
4. Operation of programs
5. Setting and achieving quantifiable objectives
6. Evaluation of operational results

PROCEDURE

When preliminary allocations of funding are determined for the Organization's fiscal year operations, a budget, which identifies the components within the various funding sources, is developed by the CFO and CEO.

BUDGET PREPARATION

Budgets will be initiated by the CFO with input from program staff. The CFO and CEO are responsible for successful performance of all the budgeted activities.

- The CFO will furnish timely reports so that the Organization's Board and CEO may monitor programs and activities for expenditures verses plan.
- Maintain a file for all approved budgets and budget modifications.

BUDGET MODIFICATIONS

Minor budget modifications, changing budgeted line items within an activity or for changes in funding levels or program activities will be initiated by the CFO. ~~The CFO will submit the budget modification with an explanation for the budget change to the CEO, who shall be authorized to approve line item budget transfers.~~

Budget modifications needed as a result of changes in total budgeted program activities, or changes resulting from actions issued by the funding source will be prepared and presented with an explanation for the budget change to the Finance Committee and then full Board for approval.

SECTION IV – CASH DRAWDOWNS

POLICY

The Organization shall request funds from various grant awards in accordance with State and Federal guidelines. These requests (cash drawdowns) are processed based on the applicable requirements of the awarding agency. Documentation shall be maintained to support the costs to be reimbursed or estimated cash disbursements, if applicable, and then input into the State (SERA) or Federal (PMS) systems, if applicable.

PROCEDURE

State awards via DEO

The CFO or designee:

- Generates a year-to-date P&L by fund showing surplus\deficit by grant.
- Manually includes items that will be paid in the upcoming week that have not been posted to the general ledger. For example, payroll is paid bi-weekly, estimated payroll for the following week is included in the cash request that will be received that week.
- Performs a "quasi-allocation" of cost pools to the appropriate funds.

Based upon the results of the above, the CFO or designee will determine which grants have funds available to draw and determine the amount of funds to request. The CFO or designee will then submit the request electronically through SERA and generates a summary cash portal report showing the total of cash requested, summarized by grant.

The request and summary report from SERA are provided to an individual, the CEO or CFO if prepared by a designee, ~~who does not have any general ledger functions or SERA access~~ to review for reasonableness and sign-off. This back up is then attached to the Cash Receipts record in Abila when cash is received and entered into the accounting system.

Federal awards

If applicable, f~~F~~or the Organization's direct Federal ~~Youthbuild~~ grants, a cash draw based on the level of expenditures will be requested on an as needed basis through the U.S. Department of Health and Human Services Payment Management System (PMS).

The CFO or designee will:

- Review expenditures and cash on hand to determine the amount of cash requirements.
- Prepare Cash Request form.
- Provide Cash Request form and supporting documentation to CEO or CFO if designee performs.

CEO or CFO will:

- Review Cash Request form and supporting documentation and approve.

CFO or designee will:

- Submit an electronic request for cash through PMS.
- Attach backup to the Cash Receipts record in Abila when cash is received and enter receipt into the accounting system

If additional funding streams arise, procedures will follow the above to the extent possible and will always be consistent with procedures documented in the grant agreement or contract.

SECTION V – CASH RECEIPTS

PURPOSE: To establish procedures to be followed in processing cash receipts transactions.

GENERAL

The cash receipts process includes depositing funds received and recording the transactions.

PROCEDURE

A very high percentage of all funds are received via ACH from Federal and State agencies. All other cash and checks received are immediately forwarded to the CFO.

The CFO will:

- Immediately endorse all checks as follows:
  - FOR DEPOSIT ONLY
- Prepare bank deposit slip in duplicate. The deposit slip will include the name of payor and the amount of each receipt.
- Attach a copy of the invoice if a check receipt is in payment for services invoiced by the Organization.
- All deposits not made that day are secured in a locked cabinet or safe in accounting office.
- Either the CFO or ~~Administrative Manager~~designee will take the deposit to the bank.

The CFO will:

- Receive validated deposit receipt and attach it to the supporting documentation (copy of check, letter, etc.).
- Insure all documentation for all receipts is attached to the deposit receipt.
- ~~Record deposit in Cash Receipt Journal~~
- Record cash receipt in accounting system
- Post transaction in accounting system.

The Finance ~~Specialist~~ Coordinator will:

- Maintain file for deposit receipt and supporting documentation.

SECTION VI – PROGRAM INCOME

PURPOSE: To describe specific procedures to report program income and disbursements thereof on program funds.

GENERAL

Program income is defined as income generated by a program activity, or earned as a result of the program. Program Income includes:

- Income from fees for services performed and from conferences
- Income from the use or rental of property acquired with program funds
- Income from product sales fabricated under the grant
- Revenue earned under fixed price or reimbursement award that are in excess of actual costs incurred for providing the services
- Interest income earned on advances of program funds

Program income shall be expended before program funds and must be expended prior to the submission of the final report for a funding period.

PROCEDURE

Receipt and disbursement of program income will follow the same procedures as program funds. Program Income will be reported based on funding source requirements. Separate G/L accounts will be used to account for program income revenues.

REPORTING

Program Income will be reported to the appropriate funding source in compliance with the funding source.

SECTION VII – CASH DISBURSEMENTS

PURPOSE

To establish the concepts and procedures to be followed to process cash disbursement transactions.

GENERAL

The cash disbursements process includes processing invoices for payment, preparing checks, and recording the transactions.

PROCEDURE

The following sequence of activities takes place in processing transactions related to disbursements from the general operating checking account:

The Finance ~~Specialist I or II~~Coordinator (or current role) will:

a. Match invoices and compare against the authorized purchasing document or contractual agreements that all terms of the agreements are met.
b. Ensure the mathematical accuracy of the invoice.
c. Write account code on the invoice and/or supporting documentation.
d. Enters invoices into the Accounts Payable system.
e. The ~~Finance Specialist II and/or~~ CFO reviews invoices entered to ensure that amounts agree to documentation and account codes are accurate.

CHECK PREPARATION

The Finance ~~Specialist I~~Coordinator (or current role) gives all documentation of entered invoices to the CFO. The CFO is responsible for reviewing the supporting documentation and ensuring that account code is accurate. The CFO denotes this review by initialing the invoice/documentation. At this point, the CFO will determine which items to be paid in future check runs.

PRINTING CHECKS

Check stock next to be used for checks is maintained in lock safe in CFO's office. If there are additional reams of check stock they are locked in safe in the Accounting office. The Finance ~~Specialist I~~Coordinator (or current role) will:

- Obtain checks from CFO
- Ensure that the next check number to print is sequentially correct
- Print the checks in accordance with the accounting software procedure.
- Attach the checks to the supporting documentation and ~~provide to the Administrative Manager who~~ coordinates check signing with Administrative Assistance. ~~with the Chief Executive Officer and one additional check signer who is a Board member.~~

The ~~Chief Executive Officer and additional~~ check signers will:

- Review supporting documentation and sign the check signifying approval.
- Return the checks and documentation to the Finance ~~Specialist Administrative Manager~~Coordinator (or current role).

The Finance Coordinator (or current role) ~~Specialist I or II~~ will post check payments to the general ledger . ~~The Finance~~ and ~~Specialist I~~ will:

- Mail check with duplicate invoice or any other payment remittance attributable to payment.
- Attach duplicate check stub to documentation and file alphabetically. If documentation is not attached to the check duplicate, it will be clearly referenced as to where the documentation can be located.

In no event will:

- A check be prepared unless these procedures are followed.
- Checks be prepared from monthly statements.
- Checks be used other than in numerical order.
- Checks be prepared or signed in advance.
- Checks be made out to cash, bearer, ~~petty cash,~~ etc.
- Checks be prepared on verbal authorization.

MANUAL CHECKS

Manual checks will be issued under the direction of the CEO or CFO and should be used only in cases of extreme urgency. All Manual checks will have supporting documentation and will be prepared using the procedures as outlined above.

The Finance ~~Specialist~~ Coordinator will:

- hand write check with payment information.
- enter checks into computer system in accordance with the accounting software.

VOIDED CHECKS

Voided checks will have VOID boldly written in ink across the face of the check and the signature portion. The original will be filed to be accounted for in the monthly bank reconciliation.

Vendor checks that need to be voided will be entered into the accounting system. A two-step process will be used in which the check is voided and the accounts payable invoice associated with the check is also voided (when needed). Blank checks that need to be voided will be maintained in the voided check file but do not need to be entered into the accounting system.

~~Before any checks that have been previously issued can be voided they must be approved by the CFO.~~ Checks that have spelling errors, wrong amounts, etc., can be voided ~~by the Finance Specialists~~ prior to being signed and issued.

USE OF POSITIVE PAY

After each check run, a file of checks printed is generated and uploaded to the Organization's online bank website. Positive Pay is an automated fraud detection tool offered by the Organization's bank. It is a service that matches the account number check number and dollar amount of each check presented for payment against a list of checks previously authorized and issued by the Organization. If checks are voided, these are indicated on the bank's website to prevent unauthorized cashing of voided checks.

Note:

All purchases (including credit cards) follow established procurement guidelines. See separate document – Procurement Standards and Procedures.

SECTION VIII – TRAVEL

PURPOSE:

This is the policy and procedures for authorizing and obtaining reimbursement of travel expenses by employees and other authorized persons of the Organization's staff and board members. All requests for approval and payment for travel expenses will be consistent with CareerSource Florida's Business Travel Reimbursement Guidelines for Board Members and Staff (see attached).

TRAVEL AUTHORIZATION AND REIMBURSEMENTS

A. All travel must be preapproved. Each traveler must complete a Travel Authorization Form and obtain approval by appropriate supervisory level personnel.

B. Once authorized travel has occurred, a Travel Reimbursement Form should be completed with detail of actual expenditures incurred.

C. The Travel Reimbursement Form must be signed by employee and approved by appropriate supervisory level personnel.

D. Approved Travel Authorization Form, approved Travel Reimbursement Form and all supporting documentation (including receipts, itineraries, etc.) should be submitted to the finance department in a timely manner for final approval and payment.

E. The Travel Reimbursement Form should show both reimbursable expenses to the traveler and expenses already paid by the corporate card and notated in the appropriate areas of the travel voucher.

F. Copies of all receipts paid with the corporate card must be attached.

MILEAGE REIMBURSEMENTS

A. An Annual Travel Authorization form must be completed for any staff that will be requesting mileage reimbursements. The form must be signed by employee and approved by appropriate supervisory level personnel.

B. A Mileage Reimbursement Form will be completed by the employee and approved by the appropriate supervisory level personnel for actual miles driven throughout the year.

C. Approved Annual Authorization Form, approved Mileage Reimbursement Form should be submitted to the finance department for final approval and payment. No mileage reimbursements will occur without a pre-approved Annual Travel Authorization form.

SECTION IX – REIMBURSEMENT OF INTERVIEW TRAVEL EXPENSE

PURPOSE: To establish financial policy for reimbursement of travel expenses for people asked to travel to interview for top management positions at the Organization.

GENERAL

Personnel that are asked to travel to the Organization from outside Pinellas/Hillsborough counties to attend interviews for top management positions within the organization may be reimbursed for travel expenses.

PROCEDURE

1. With advance approval of the Organization's Executive Committee, candidates for top management positions may be reimbursed up to $300.00 per person per interview.
2. Top management positions for the purpose of this policy include CEO and any other positions that may specifically be approved at the request of the CEO or the Board Chair.
3. Documentation must be submitted by the candidate for reimbursement.

SECTION X – BUSINESS MEETING EXPENSE

PURPOSE: To establish procedures for incurring costs associated with attendance at meetings, workshops, and conferences.

GENERAL

Costs for business meetings are allowable if such costs are determined necessary and reasonable and the meeting serves a purpose consistent with the Organization's operations. Expenses will be reimbursed consistent with CareerSource Florida's Business Travel Reimbursement Guidelines for Board Members and Staff (see attached).

PROCEDURE

- Meals, transportation, and lodging costs associated with meetings, workshops, and conferences are allowable.
- The following costs are not allowed:
  - Room meal service charges in excess of approved per diem policies
  - Alcoholic beverages
  - Restaurant charges in excess of the Organization's approved per diem rates. Entertainment cost for functions whose purpose is social rather than business.
  - Travel, rooms, per diem, and any other costs for persons other than Organization members or staff, and other persons invited to speak or otherwise directly contribute to the purpose of the meeting.

Organization sponsored conferences:

In order for the Organization to pay per diem, restaurant/ hotel meal or food service charges, mileage or other costs, the following conditions must be met.

- Advance advertised notice and approval of meetings, workshops or conferences reflected in the Board meeting minutes.
- Any person entitled to reimbursement under the Organization travel policies for a meal that has been paid for as part of a restaurant hotel meal or food service charge must deduct reimbursement for that meal on the travel reimbursement voucher.

SECTION XI – PAYROLL

PURPOSE: To describe the procedures followed in processing payroll.

PAYROLL PREPARATION

- The HR Manager will be responsible for setting up new employees with the contracted payroll service.
- Each employee will be responsible for recording bi-weekly time on a daily basis into online timesheet system, to compute total hours worked each day, to indicate overtime hours, leave time, holiday, and to designate the number of hours worked on various functional categories or grants.
- Each employee will approve his or her timesheet electronically.
- Each supervisor will approve timesheets electronically and ensure proper recording of leave time.
- The Finance ~~Specialist II~~Coordinator, backed up by the HR Manager and/or the Finance Director, prepares, the bi-weekly payroll.
- The CFO will review payroll reports for accuracy and once approved, the Finance ~~Specialist II~~Coordinator will make final submission of payroll in the online system.
- The CFO will prepare the journal entry backup to record from the payroll journal provided by the payroll service agency.
- The Finance ~~Specialist II~~Coordinator and HR Manager maintain payroll reports.

EMPLOYEE LEAVE RECORDS

Leave records will be maintained for each employee and are updated on a bi-weekly basis based upon time earned that pay period in accordance with Organization policy and how much time taken. The organization's automated payroll and HR information system captures and maintains employee leave records. The organization adjusts its employee leave accrual on quarterly basis.

SECTION XII – JOURNAL ENTRIES

PURPOSE: To describe the concepts and procedures followed in preparing and processing journal entries.

GENERAL

Journal entries are required to record a number of accounting transactions.

Such journal entries include non-cash transactions such as, but not necessarily limited to:

1. Payroll
2. Accrued Expenditures/Accounts Payable
3. Amortization of Prepaid Items
4. In-Kind Contributions
5. Accounts Receivable
6. Adjusting and Reclassification Entries
7. Monthly, Quarterly, and Year-end closing entries
8. Other Accruals
9. Bank reconciling items
10. Cost allocation entries
11. Accrued leave

SECTION XIII – BANK RECONCILIATION

PURPOSE: To establish the procedure to be followed in performing the month-end bank reconciliation.

GENERAL

The bank reconciliation process includes reconciling the cash balance per the general ledger to the cash balance per the bank statement and recording any necessary adjustments. This reconciliation is performed on a monthly basis.

PROCEDURE

The following sequence of activities shall take place in reconciling bank accounts:

- Bank statements are obtained online by the CFO and/or Finance Director.
- The CFO and/or Finance Director will prepare the bank reconciliations, date and signoff denoting preparation, no later than the 10th of every month.
- Supporting documentation should include: bank statement, beginning G/L balance report, ending G/L balance report, canceled checks, and any other pertinent information.
- The bank balance will be reconciled with the balance in the general ledger.
- ~~The monthly reconciliation will be reviewed, approved and initialed by the CEO.~~
- The CFO and/or Finance Director will monitor checks that have been outstanding over 120 days. Based on the research, a decision will be made as to whether the check will be reissued, ~~or~~ voided or left as outstanding.
- Either the CFO or Finance Director not preparing the bank reconciliation will review and approve them. In addition, if available, CEO, or highest ranking official, may review and approve bank reconciliations also.

SECTION XIV – CASH MANAGEMENT

PURPOSE: To establish the concepts and procedures to be followed to control cash.

GENERAL

A cash control procedure not only strengthens the control of cash, but it also keeps management informed as to the current cash balances available. In addition, it is a useful management aid in planning cash flow.

PROCEDURE

Cash on hand will be minimized between the time elapsing in the receipt of advanced funds and disbursement of those funds. Usually, checks are disbursed weekly and payroll is processed bi- weekly.

Also, see Section IV- Cash Drawdowns.

SECTION XV –SERVICE PROVIDER/CONTRACTOR CASH MANAGEMENT

PURPOSE: To establish the concepts and procedures to be followed to control cash advances.

GENERAL

Cash advances will be issued to service providers/contractors when management considers it appropriate, if not prohibited by federal guidelines, i.e. WIOA funds must only be conducted on a cost reimbursement basis. Generally the terms of the contract will specify whether cash advances are to be issued. However, any service providers/contractors may request cash advances if justifiable circumstances exist and it is not in conflict with federal guidelines. All cash advances have to be approved by the CEO, or ~~highest ranking~~highest-ranking executive.

PROCEDURE

CASH DISBURSEMENT

The subcontractor will submit a request for advance to the Organization. Advances to subcontractors will follow the same procedures as specified in the cash disbursement section.

REPORTING

The recipient of the advance will be required to submit a monthly report of actual expenditures by the tenth business day of the month following the month of service.

The Finance ~~Specialist~~ Coordinator will:

- Record the advance as an asset (advance to contractor) at the time of disbursement.
- Process the journal entry to record the actual expenditures based on the subcontractor's monthly report.

The CFO will:

- Review all requests for advances to determine if they are necessary and reasonable.
- Process the journal entry to record the actual expenditures based on the subcontractor's monthly report.
- Review all reports to determine if the cash advances are being expended in a reasonable time period and if reports are being submitted on a timely basis.
- If the CFO determines that advances are not being properly requested or reported, the subcontractor will be required to return all excess cash and will be placed on a cost reimbursement basis.

SECTION XVI – PETTY CASH

PURPOSE: To establish the procedures and controls employed in administering petty cash funds.

GENERAL

Petty Cash Funds are authorized by the CEO, or ~~highest ranking~~highest-ranking executive, ~~-~~to use for immediate purchases of incidental operational supplies. The CFO or his/her designee shall be the custodial of the Petty Cash Fund.

Petty Cash Funds are established to provide a readily available source of funds for the payment of small, incidental, miscellaneous expenses such as supplies, postage, newspaper, etc. The purpose of such funds is to avoid the need for writing checks for small items to facilitate quick minor disbursements.

PROCEDURE

CFO or his/her designee will conduct periodic and unannounced audits of petty cash funds. Such audits include the counting of cash and receipts.

The following restrictions are usually observed regarding petty cash funds:

- Only the person to whom the fund has been assigned may have access to the cash;
- The designee shall keep a formal accounting of funds dispersed.
- The account shall be kept separate from all other accounts.
- An itemized receipt shall be kept for each expenditure.
- No personal checks are to be cashed from the petty cash fund;
- No loans or advances are to be made from the petty cash fund;
- Petty Cash will be reimbursed from the proper budgetary account, up to its maximum balance, when itemized receipts for past expenditures and a written report of same are presented.
- Under no circumstances should the petty cash fund be used to circumvent the established cash disbursements procedure.

SECTION XVII – COST ALLOCATION

PURPOSE: To establish an acceptable method of logically identifying, allocating, and documenting the distribution of cost to all benefiting cost centers.

GENERAL

See separate document – Cost Allocation Plan

SECTION XVIII – FINANCIAL REPORTS

PURPOSE: To describe the financial reports prepared for internal management and external reporting purposes.

GENERAL

The financial reports are the focal point of the internal accounting system. They are the final product of the collection, classification and recording of financial transactions throughout the accounting period.

PROCEDURE

Financial reports are prepared on a monthly basis by the CFO and/or Finance Director. Failure to issue financial reports on a timely basis reduces their effectiveness because of the lapse of time between the period under report and the time when the information is reported.

There are many ways in which the financial reports can be used by the organization such as:

- To present the current financial position of the organization;
- To report the results of operations for the period under report;
- To measure actual performance in comparison to a budget;
- To control operations;
- To evaluate the effectiveness of responsible personnel;
- To report the status of funds.

Financial reports are designed to meet management information needs related to planning, organizing and controlling organizational operations. Financial reports may consist of the following.

- **Trial Balance** – The trial balance shows the balance of each general ledger account. In addition, it previews the financial statements by printing the totals of each account type and calculates the net income for the accounting period. If any period in the general ledger is out of balance, the trial balance indicates which accounting periods are out of balance and the amount of imbalance.
- **General Ledger** – The general ledger is a detailed list of posted transactions. It shows the beginning balance, net change and ending balance for each account.
- **Statement of Financial Position** - The statement of financial position is a financial statement that shows the exact value of assets, liabilities and fund balance at any given point in time, usually at the end of the month.
- **Statement of Activities** – The report shows the revenues and expenses and surplus or deficit for a particular period of time.
- **Expenditure/Encumbrance Budget Reports** – These reports contain comparisons of budgets to expenditures/encumbrances. They are prepared with line item expenditures/ encumbrance date reported against approved budgets.
- **Grant Status Report** – This report shows all open grants during the year, grant amount, timing of grant, funds expended-to-date and remaining funds.

The Organization shall prepare and submit financial reports for various grant awards in accordance with State and Federal guidelines. These reports are provided based on the applicable requirements of the awarding agency.

State Awards

Monthly Financial Reports – These report expenditures by program and functional expenditure classification and are reported through the Department of Economic Opportunities' on-line Subrecipient Enterprise Resource Application (SERA).

Expenditures shall be reported on an accrual basis no later than the twentieth or eighteenth of the month after the end of the calendar month/quarter, respectively.

The CFO shall review the Financial Reports from SERA for the previous month to ensure that it reconciles with the previous month year- to-date balance in Abila before preparing the current month reports. This will ensure that any adjustments are made on a timely basis.

Federal Awards

Quarterly or Monthly Financial Reports – These reports are completed as required by the awarding agency and are reconciled to the accounting software.

ANALYSIS OF FINANCIAL INFORMATION

In order to provide management with the information needed to monitor operations, there is a weekly grant status/budget meeting. During this meeting:

1. Potential issues are discussed.
2. Understand and investigate the reasons.
3. Determine course of action for the Organization to follow.

SECTION XIX - FIXED ASSETS

PURPOSE: The purpose of this section is to describe the concepts and procedures to be followed in the financial treatment of fixed assets.

GENERAL

Accounting for fixed assets will comply with Generally Accepted Accounting Principles and OMB Uniform Guidance.

FIXED ASSETS

- Donated fixed assets will be recorded at fair market value at time of contribution.
- Purchase of fixed assets with an acquisition cost exceeding the $5,000 minimum threshold will be capitalized and recorded as a fixed asset. Acquisition cost means the net invoice price, including the cost of modifications, attachments, accessories, etc. to make the property usable for the purpose which it was acquired.
- Expenditures for fixed assets are charged directly to programs only in cases where prior approval is received from the granting agency. No fixed asset item is charged indirectly.

DEPRECIATION EXPENSE

- The cost of fixed assets purchased with non-federal funds which are used in a manner which benefits federal programs may be recovered through depreciation expense.
- ~~For building depreciation expense recovered from federal programs, a capital improvement account will be maintained within the general fund. This account is designated to track cash available for capital improvements to buildings as they become necessary.~~
- Depreciation is recognized over the estimated useful lives of the assets acquired, using straight line depreciation methods in accordance with generally accepted accounting principles. Depreciation expense is record annually at year-end.
- Depreciable lives vary based on the nature of the fixed assets. Refer to most recent financial statement for depreciable life by fixed asset category.

ADDITIONAL YEAR-END ADJUSTMENTS

Necessary physical inventory adjustments and disposal of fixed assets, gains or loss or loss on disposal, if applicable, are recorded at year end.

SECTION XX – PROPERTY MANAGEMENT

PURPOSE: To describe the procedures to be followed in recording, disposing, and performing physical inventory of tangible personal property. Property for purposes of this document is defined as those assets which meet the Organization's threshold for capitalization and recorded as fixed assets. Sensitive items are defined as IT equipment that is not capitalized such as laptops.

GENERAL

Requestor who has order the item receives and verifies item(s) received agree to the packing slip. Requestor signs the packing slip and scans the packing slip to the Finance ~~Specialist~~Coordinator.

Finance ~~Specialist~~ Coordinator compares the packing slip to the invoice. Packing slip is attached to the invoice.

Fixed asset is added to property records. Each fixed asset shall include the following information:

- Description of the property
- Identification number, as applicable
- Federal award identification number (FAIN), if applicable
- Funding source(s)
- Title holder in accordance with 2 CFR 200.313
- Acquisition date
- Unit acquisition cost
- Percentage of federal participation in the project cost for the Federal award under which the property was acquired.
- Location and condition of the equipment and the date the inventory was taken and the person who performed the inventory
- Disposition data, if applicable, including date of disposal and sales price or the method used to determine current fair market value where a recipient compensates the Federal awarding agency for its share.

PHYSICAL INVENTORY

Physical inventory will be completed annually of all property and sensitive items. The individual in charge of inventory management will maintain a listing of all property.

IT will be responsible for conducting the physical inventory of all IT related equipment including all IT equipment not capitalized. This includes identifying the condition and location of the property.

The individual in charge of inventory management will reconcile the listing of items inventoried to the property records. All discrepancies must be properly explained.

The CFO and/or Finance Director will reconcile the property records to the financial records. All discrepancies must be properly explained.

DISPOSITION

The individual in charge of inventory management will be immediately notified of all cases of loss, damage or destruction of equipment and will make a report to the Chief Executive Officer. Disposal of fixed assets will be in accordance with 2 CFR 200.313

The following sequence of activities takes place in processing transactions related to the disposal of tangible personal property:

Director in charge of inventory management will:

- Prepare Salvage/Transfer Form
- Forward notice to the Chief Executive Officer or ~~highest ranking~~highest-ranking executive for approval.

SECTION XXI - AUDIT/AUDIT RESOLUTION

PURPOSE: To establish audit and audit resolution responsibilities.

GENERAL

It is the policy of the Organization to conduct audits and audit resolution in accordance with the provisions of applicable State and Federal agencies. Refer to CFR 200 for Audit Resolution procedures

PROCEDURE

A RFP will be released to secure proposals from independent certified public accountants. The formal contract procedures outlined in Organization's procurement policy shall be adhered to when requesting auditing services. In addition to these procedures the following are some of the criteria accessed:

- Recent audit experience;
- Organization size and structure (size will be considered in relation to audits to be performed);
- Qualifications of staff to be assigned to the audits to be performed; education, position, firm, years and types of experience.
- Understanding of work to be performed.
- In accordance with DEO Policy, Local Workforce Boards (LWDB) must limit auditor retention to no more than five years, at which time the LWDB would have to follow its standard procurement process to select a new qualified auditor.

An independent audit will be conducted each fiscal year. Each audit will be conducted in accordance with State division policy DEO FG 05-019, OMB Uniform Guidance, Generally accepted standards and Government Auditing standards, issued by the Comptroller General of the United States and other appropriate audit guides.

An exit conference will be held at the conclusion of the fieldwork to discuss the auditor's observations and recommendations.

Within 30 days after completion of the audit, the Organization will transmit to applicable State and Federal agencies copies of the audit report along with any corrective action plan.

The Organization's audit resolution report, if applicable, detailing all corrective actions shall be prepared and submitted to the DEO within 60 days from the Agency's receipt of the audit reports.

In accordance with OMB Uniform Guidance, 2 CFR 200.500, the State has six months from the issuance of the audit reports to resolve the audit findings. Within the 180 days, a final determination will be issued by the State.

If the Organization disagrees with the final determination issued by the State, the Organization will request an audit hearing. The hearing will be requested within 10 calendar days from the receipt of the final determination. The request for a hearing shall be forwarded to the Director of the DEO. A request for a hearing contesting final determination will defer debt collection efforts pending the outcome of the hearing.

SUBCONTRACTOR AUDITS

All service provider contracts which require an audit in accordance with OMB Uniform Guidance are obligated by the terms of the contract to secure an annual independent audit of its operations, which will identify the revenues and expenditures for the services provided pursuant to the contract. These audit reports are to be provided to the Organization within nine months after the subcontractor's fiscal year end or upon completion of the contract. Subcontractor audits may be either organizational wide or program specific and must comply with OMB Uniform Guidance.

The CFO will:

1. Monitor the subcontractor in accordance with the requirements of OMB Uniform Guidance. Issue a report and obtain a corrective action plan (CAP), if applicable. Management decision on CAP will be issued.
2. Obtain and review the subcontractor's audit reports to determine if there are any audit findings and request a corrective action plan from the subcontractor, if necessary.
3. Maintain a file of subcontractor audit reports and any other pertinent information.

See CFR 200 for Sub-recipient monitoring guidance.

DEBT COLLECTION

If a disallowed cost is established with a subcontractor, the Organization will:

1. Notify the subcontractor of the initial determination;
2. The contractor will have 30 days from receipt of initial determination to resolve any findings.
3. After 30 days, the Organization will issue a final determination and establish a debt, if necessary.
4. If a repayment resolution is not met, the matter will be turned over to the Organization's legal authorities for debt collection.

SECTION XXII – USE OF CONTRACTED FUNDS

POLICY: Funds granted to contractors may not be utilized to pay staff incentives.

RATIONALE

- One Stop staff members may be employed by different organizations with diverse policies regarding payment of incentives.
- To maintain overall staff morale in the One Stop Centers, it is necessary to treat all staff similarly.

SECTION XXIII –

SUPPORT SERVICE INVENTORY RECONCILIATION

POLICY: Supportive service cards, prepaid Visa cards, are safeguarded, monitored and reconciled on a monthly basis.

RATIONALE

The Organization maintains an inventory of prepaid Visa cards that are used to provide program eligible participants with support necessary for them to participate in and/or complete career and training services. See WIOA and WTP Supported Services Policies.

PROCEDURE

The finance department is the point of contact for receipt, distribution and reconciliation of supportive service prepaid cards.

Ordering and Receipt of Cards:

- Working with program personnel, it is determined how many cards are needed to be ordered. Generally, an order will consist of about 3 month's supply of cards.
- A Purchase Order is prepared, appropriate signatures are obtained and sent to vendor.
- The vendor prepares an invoice for the order and emails it back to the CFO.
- The invoice is processed consistent with documented cash disbursement procedures.
- Once the check is signed, the check is sent via overnight delivery service to the vendor to process the order.
- When the cards are received, the CFO and Finance Specialist I count the cards and compare it to the packing slip to ensure that the correct number of cards have been received and that card numbers match packing slip.
- If all the cards have been counted and verified and there are no issues, the CFO completes the activation sheet and returns it to the vendor. The cards are not activated until the vendor receives this activation form.

Entering new cards into Inventory System:

- Separate cards into denomination.
- Open 'Card Tracker'.
- Select 'Cards".
- Click 'Scan New Cards".
- Find and Click 'General Inventory'.
- Date is defaulted to current date
- Enter value of cards to be entered (enter all cards of same denomination together).
- Put PO# in accounting code.
- Once all cards are entered, click on report and run report.
- Have two people sign report and close report.
- The cards are now in inventory ready to be issued.
- The cards are stored in a locked safe in the CFO's office.

Issue/Transfer cards from Inventory to centers:

- Open card tracker (everything Finance does is done via Card Tracker).
- Select 'Issue Cards'.
- Drop down and select appropriate employee.
- Drop down and select appropriate center.
- Scan cards by denomination. Although all cards can be scanned together it makes it easier to track (audit trail) if by denomination.
- If processing without individual there, click report, print 2 copies and have issuer and receiver sign the report upon physical transferring of cards.
- Keep cards locked until picked up by appropriate personnel.

- The designated individual counts the cards issued and agrees it to the report that was generated. Both the receiver and distributor sign the report notating that they have received the cards identified.
    - One copy is taken to the center for their records and one copy is maintained in accounting.

Month-end Reconciliation:

- On the last day of the month, the CFO and the Finance Specialist count and verify supportive service cards that are locked in the safe in the CFO's office that have not yet been issued to the centers.
- Each of the centers also perform an inventory on the last day of the month and forward their inventory sheets to Finance
    - In addition to month-end counts, each of the centers perform a physical inventory of cards on hand at their centers on, or as close to as possible, the 15th of every month.
    - Once they perform their count and it is reconciled, they forward their count sheets to Finance.
- The CFO accumulates all the inventory sheets and performs a reconciliation for the month, accounting for all card receipts, issuances and transfers.
- The CFO generates an issuance report for the month:
    - Go to Reports menu. Select Report.
    - Then select Start and End dates (First and Last of month for monthly expense),
    - Check the Format Report for CSV Export.
    - Click on Select.
    - The report will generate.
    - Click on the Green Floppy disk icon drop down arrow and select csv, then click "OK".
    - Next, Save file as an excel doc.
    - Generate a pivot table that shows cards issued by program and by center.
    - It is from this report that the monthly journal entry for card issuances is prepared.

Quarterly Procedures:

- Once a quarter, Finance staff performs an unannounced surprise audit of the cards at each of the centers.
    - Will compare cards on hand to total inventory in card tracker
    - Will select a sample of cards to ensure that the balance indicated on the card is intact

SECTION XXIII – SUPPORTIVE SERVICES AND YOUTH INCENTIVE RELOADABLE CARDS

POLICY:

Reloadable debit cards, used for WIOA supportive services and youth incentive payments, are safeguarded, monitored, and reconciled monthly.

RATIONALE:

Supportive services that are paid directly to a participant for reimbursement for travel or other support that cannot be paid to a vendor, or for certain monetary incentives available to youth under WIOA, will be added to a reloadable Visa

card issued to the participant. The process to issue the cards outlined below must be followed to ensure the security of the funds and the compliance of the program.

PROCEDURE:

The finance department is the point of contact for receipt, distribution, and reconciliation of supportive services reloadable cards. The Organization will maintain a minimum ~~balance not to exceed $5000~~ in an escrow ~~adjustment~~ account, maintained by the card vendor, from which individual cards will be funded.

Based on anticipated need, a supply of cards will be issued to each of the ~~Comprehensive~~ Career Centers. A designated staff person, backup staff person and a supervisor at each Center will have access to issue the cards.

Cards are pre-numbered with two unique identification numbers and have no monetary value until they are registered and funded by the designated staff person, and then activated by a participant. Cards must be always kept in a locked safe and will be inventoried quarterly.

After the Career Counselor has determined the participant is eligible to receive direct payment via a reloadable card, he/she will refer the participant to the designated staff person who has the cards. Participants must come into the Career Center and bring picture ID to register in the online vendor portal and receive their Visa card. The cards cannot be mailed.

Upon issuance of a card, the designated staff person will immediately record the pertinent details (including card ID numbers, participant name, amount funded, etc.) on a Card Activity Log, maintained on the shared drive. The Director of Finance will reconcile the Card Activity Log to the vendor adjustment account and Organization general ledger monthly.

On a quarterly basis, the Director of Finance will perform an unannounced audit at the Career Centers to physically count the cards, ensure that they are being maintained securely, and reconcile them to the Card Activity Log.

SECTION XXI~~I~~V – IMPROPER PAYMENTS

POLICY: Improper payments are identified and procedures are in place to recapture improper payments.

RATIONALE

2 CFR 200.53 Defines *improper payments* as "any payment that should not have been made or that was made in an incorrect amount (including overpayments and underpayments) under statutory, contractual, administrative, or other legally applicable requirements." In addition, they include "any payment to an ineligible party, any payment for an ineligible good or service, any duplicate payment, any payment for goods or service not received (except for such payments where authorized by law), any payment that does not account for credit for applicable discounts, and any payment where insufficient or lack of documentation prevents a reviewer from discerning whether a payment was proper." There is a strong emphasis in the Uniform Guidance on avoiding or recovering improper payments. The Guidance now requires grant recipients and their subrecipients to have a process in place to track, report and collect improper payments.

PROCEDURE

To ensure that payments are proper, it is imperative that the procedures of Section VII, Cash Disbursements are followed. In addition, review of general ledger accounts, variance analysis, review of customer account statements and monthly account reconciliations would assist in identifying improper payments. If determined that an improper payment has occurred, the following procedures will occur:

- Contact the vendor/payee with documentation supporting the improper payment.
- Most often, the vendor/payee will concur and issue a credit or issue a refund check.
- If the vendor/payee does not concur and refuses to pay back the improper amount, other procedures up to and including legal options and collection agencies may be utilized depending on the amount and cost/benefit of involving outside services.
- As soon as the item is determined to be an improper payment, the expense associated with the payment is reversed from being charged to any grant or cost pool that gets allocated to any grant.
- Account 5710, Penalties\Disallowed Expenses in Fund 8000 (Unrestricted) is utilized to capture all unrecovered improper payments to ensure that these expenses are not charged to any Grant, Federal, State or Local.

Authority

CFR Title 2 Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

CareerSource Florida's Business Travel Reimbursement Guidelines for Board Members and Staff

DEO FG 05-019 Audit and Audit Resolution Responsibilities

ACTION ITEM 4

Business Travel Reimbursement Policy

Background Information

This travel policy contains procedures for authorizing and obtaining reimbursement of travel expenses by employees and other authorized persons of CareerSource Pinellas (CSP). All requests for approval and payment for travel expenses will be in accordance with Section 112.061, F.S. and these procedures. The requirements contained within apply to all travel whether paid for with State, Federal or local funds. In addition, the requirements apply whether paid by reimbursement, contractual agreements, or other methods of payment, including payment to a contractor or volunteer.

The policy also highlights the need for pre-authorization of all business travel (other than vicinity miles) and provides the necessary forms and procedures for seeking authorization and reimbursement.

This attached policy replaces and updates the travel policy segments previously found within the CareerSource Pinellas Financial policy.

RECOMMENDATION

Staff recommends the approval of the Business Travel Reimbursement Policy.

Business Travel Reimbursement Policy

Effective DATE, until amended

I. PURPOSE:

This policy contains procedures for authorizing and obtaining reimbursement of travel expenses by employees and other authorized persons of CareerSource Pinellas (CSP). All requests for approval and payment for travel expenses will be accomplished in accordance with Section 112.061, F.S. and these procedures. The requirements contained within apply to all travel whether paid for with State, Federal or local funds. In addition, the requirements apply whether paid by reimbursement, contractual agreements, or other methods of payment, including payment to a contractor or volunteer.

II. AUTHORITY:

The authority for this manual is contained in Section 445.007(10), Florida Statutes, which requires local workforce development boards to reimburse standard travel in accordance with rates established in Section 112.061, Florida Statutes, and in compliance with applicable state and federal requirements. Rule 69I-42.007, where applicable, has been relied on in drafting this template in compliance with Section 445.007(10), Florida Statutes.

III. DEFINITIONS:

A. Authorized person or authorized traveler: CSP employee, board member, or other persons traveling on CSP business who are authorized to incur travel expenses in performance of CSP duties. This expressly includes consultants and advisers, per Section 112.061(2)(e)2, F.S.

B. Class A Travel: Continuous travel of 24 hours or more away from CSP headquarters. Overnight absence from CSP headquarters must be reasonable and necessary to conduct CSP business.

C. Class B Travel: Continuous travel of less than 24 hours which involves overnight absence from CSP headquarters. The travel day for Class B begins at the same time as the travel period. Overnight absence from official headquarters must be reasonable and necessary to conduct CSP business.

D. Class C Travel: Travel for short or day trips where the traveler is not away from his or her official headquarters overnight.

NOTE: CLASS "C" TRAVEL PER DIEM OR SUBSISTENCE ALLOWANCES ARE CURRENTLY NOT TO BE REIMBURSED TO TRAVELERS. {Source: Section 112.061(15), F.S.}

E. Complimentary/Gratuitous Transportation: Transportation which is provided free of charge by another authorized traveler in a travel status. A traveler shall not be allowed either mileage or transportation expenses if gratuitously transported by another traveler who is entitled to mileage or transportation expense. The traveler should still show how and with whom he/she traveled when requesting reimbursement for other costs incurred during travel.

F. Conference/Convention: The coming together of persons with a common interest or interests for the purpose of deliberations, interchange of views, the removal of differences or disputes and discussion of their common problems and interests. The term also includes similar meetings such as seminars and workshops that are large formal group meetings programmed and supervised to

accomplish intensive research, study, discussion, and work in some specific field or on a governmental problem or problems.

G. Headquarters: The headquarters of an authorized traveler assigned to an office shall be the city or town in which the office is located except that:

1) For Board members, the headquarters is the primary address for CSP; 13805 58th Street N., Suite 2-140, Clearwater, FL 33760. {Source: Section 112.061(4), F.S.}

2) When any CSP employee is stationed in any city or town for a period of over 30 continuous workdays, such city or town shall be the official headquarters and the employee shall not be allowed per diem or subsistence, as provided in this section, after the period of 30 continuous workdays has elapsed, unless this period is extended by the express approval of the board of directors or their designee. {Source: Section 112.061(4), F.S.}

3) An authorized traveler may leave his/her assigned post to return home overnight, over a weekend, or during a holiday, but any time lost from his/her regular duties shall be taken as annual leave and authorized in the usual manner. The traveler shall not be reimbursed for travel expenses more than the established rate for per diem allowable had the traveler remained at the assigned post. However, when a traveler has been temporarily assigned away from his/her headquarters for an approved period extending beyond 30 days, the traveler shall be entitled to reimbursement for travel expenses at the established rate of one round trip for each 30-day period actually taken to his/her home in addition to pay and allowances otherwise provided. {Source: Section 112.061(4), F.S.}

IV. AUTHORITY TO INCUR TRAVEL EXPENSES:

Section 112.061(3)(a), Florida Statutes, states: *All travel must be authorized and approved by the head of the agency, or his or her designated representative, from whose funds the traveler is paid. The head of the agency shall not authorize or approve such a request unless it is accompanied by a signed statement by the traveler's supervisor stating that such travel is on the official business of the state and also stating the purpose of such travel. (For a Local Workforce Development Board, the "Head of the Agency" is the board of directors. In compliance with this provision, the board may designate either a board member or a CSP employee to authorize travel expenses. A board is not a state agency.)*

Section 112.061(3)(b), Florida Statutes, states: *Travel expenses of travelers shall be limited to those expenses necessarily incurred by them in the performance of a public purpose authorized by law to be performed by the agency and must be within the limitations prescribed by this section.*

Section 445.007(10), Florida Statutes, states: *Preapproved, reasonable, and necessary per diem allowances and travel expenses may be reimbursed. Such reimbursement shall be at the standard travel reimbursement rates established by s. 112.061 and shall follow all applicable federal and state requirements.*

2 CFR Part 230, Appendix B, Selected Items of Cost, paragraph 51 states:

a. General. Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the non-profit organization. Such costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to the entire trip and not to selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in non-profit organization's non-federally-sponsored activities.

A. A *Travel Authorization Form* must be completed and approved ~~by the board of directors or their designee~~ for ALL travel prior to the beginning date of travel. {Source: Sections 445.007(10), _ (12), & 112.061(11), F.S.}

B. The CEO, or highest-ranking executive of CareerSource Pinellas is designated by the board of directors to authorize travel and to approve all travel-related expenses.

C. The authorization form should include, but not be limited to:
   1) Name of each traveler,
   2) Purpose of the travel,
   3) Estimated, itemized cost to CSP, and
   4) Statement of benefits accruing to CSP by virtue of such travel. {Source: Section 112.061(11), F.S.}

D. Attached to the form should be a copy of the program or agenda of the convention or conference, itemizing the registration fees, and any meals or lodging included in the registration fee. {Source: Section 112.061(11), F.S.}

E. The form is required to be signed by the traveler and the traveler's supervisor stating that the travel is to be incurred in connection with CSP business. {Source: Section 112.061(11), F.S.}

F. A copy of the completed form shall be included as support for the travel reimbursement voucher. {Source: Section 112.061(11), F.S.}

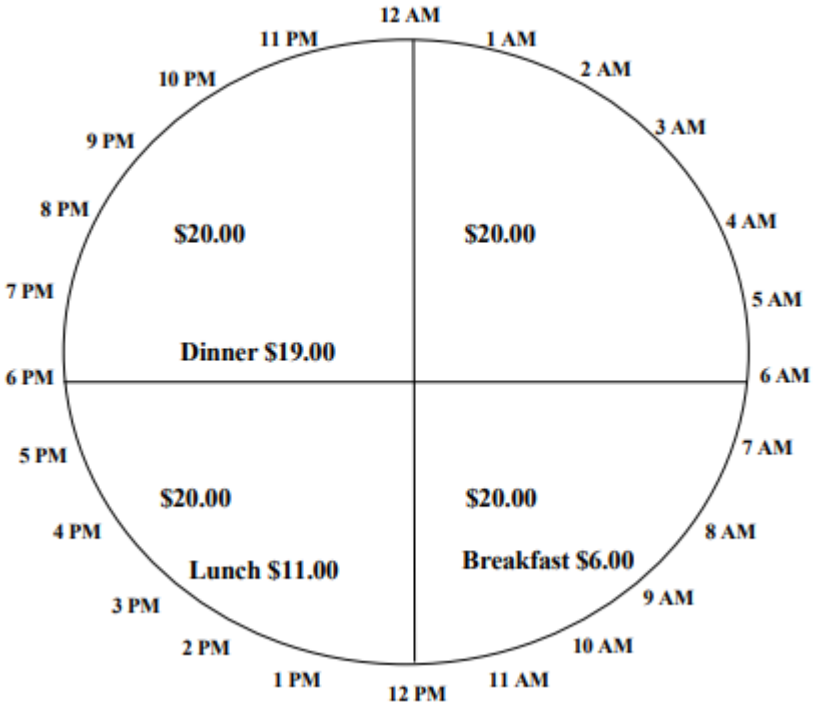
G. CSP may pay for travel expenses of candidates for executive or professional positions, where written approval of the board of directors or their designee is obtained. {Source: Section 112.061(3)(d), F.S.}

~~G.~~H. Eligible in-town, single trip vicinity miles and parking, incurred on a regular basis, in fulfillment of an employee's duties, do not require separate Travel Authorization Forms. An Annual Travel Mileage Authorization for anticipated vicinity miles must be submitted within 60 days of hire or within 60 of the ending of the fiscal year by each employee for whom regular local travel is expected.

V. MEALS AND PER DIEM:

A. Reimbursement for meals is only allowable when in authorized Class A or Class B travel status and for those who are approved for reimbursement of those meals, as included in Section IV above. Reimbursement of meals for Class C travel status is not allowed. {Source: Section 112.061, F.S and 445.007(10), F.S.}

B. Per Section 112.061(6), F.S., the current approved meal allowance rates are as follows:
- Breakfast - $6.00 *(When travel begins BEFORE 6 a.m. and extends BEYOND 8 a.m.)*
- Lunch - $11.00 *(When travel begins BEFORE 12 noon and extends BEYOND 2 p.m.)*
- Dinner - $19.00 *(When travel begins BEFORE 6 p.m. and extends BEYOND 8 p.m.)*



C. In determining the starting or ending time for the travel event, the time of day is important. When returning during work hours, the official work site location should be the return destination, unless otherwise approved by the board or its designee. If returning after or before work hours, the destination, and therefore the point when travel concludes, is the traveler's home. The same considerations apply for determining when travel begins.

D. When a meal is included in a registration fee, the meal allowance must be deducted from the reimbursement claim, even if the traveler decides for personal reasons not to eat the meal. As provided in Attorney General Opinion 081-53, a continental breakfast is considered a meal and must be deducted if included in a registration fee. {Source: Section 112.061(6)(c), F.S.}

D. In the case where a meal is provided by a hotel or airline to all guests, the traveler will be allowed to claim the meal allowance by law.

E. Per diem may be used to calculate reimbursement due for days of travel which do not include hotel costs, for example, the final day of a trip. The allowable rate for per diem is currently eighty dollars, as provided for in Section 112.061(6)(a)1, F.S. All claims for per diem and subsistence must be within the limitations set forth in this section of the statutes.

F. All travelers are allowed the authorized per diem for each day of travel or if actual expenses exceed the allowable per diem, the amount allowed for meals as provided in Section 112.061(6)(b), F.S., plus

actual expenses for lodging at a single occupancy rate. Per diem shall be calculated using four six-hour periods (quarters) beginning at midnight for Class A or when travel begins for Class B travel. Travelers may only switch from actual to per diem while on Class A travel on a midnight-to-midnight basis. A traveler on Class A or B travel who elects to be reimbursed on a per diem basis is allowed $20.00 for each quarter from the time of departure until the time of return. {Source: 69I-42.006, F.A.C.}

VI. TRANSPORTATION:

Section 112.061(7)(a), Florida Statute, states: *All travel must be by a usually traveled route. In case a person travels by an indirect route for his or her own convenience, any extra costs shall be borne by the traveler; and reimbursement for expenses shall be based only on such charges as would have been incurred by a usually traveled route.*

2 CFR Part 230, Appendix B, Selected Items of Cost, paragraph 51 states:

c. Commercial air travel.

(1) Airfare costs in excess of the customary and standard commercial airfare (coach or equivalent), Federal Government contract airfare (where authorized and available), or the lowest commercial discount airfare are unallowable except when such accommodations would: require circuitous routing; require travel during unreasonable hours; excessively prolong travel; result in additional costs that would offset the transportation savings; or offer accommodations not reasonably adequate for the traveler's medical needs. The non-profit organization must justify and document these conditions on a case-by-case basis in order for the use of first-class airfare to be allowable in such cases.

(2) Unless a pattern of avoidance is detected, the Federal Government will generally not question a non-profit organization's determinations that customary standard airfare or other discount airfare is unavailable for specific trips if the non-profit organization can demonstrate either of the following: that such airfare was not available in the specific case; or that it is the non-profit's organization's overall practice to make routine use of such airfare.

d. Air travel by other than commercial carrier. Costs of travel by non-profit organization-owned, -leased, or –chartered aircraft include the cost of lease, charter, operation (including personnel costs), maintenance, depreciation, insurance, and other related costs. The portion of such costs that exceeds the cost of allowable commercial air travel, as provided for in subparagraph c., is unallowable.

A. Travelers are encouraged to use the most economical means of travel when feasible. The most economical mode of travel is determined by the following conditions:

1) The nature of the business. {Source: Section 112.061(7), F.S.}

2) The most efficient and economical means of travel, considering time of the traveler, impact on the productivity of the traveler, cost of transportation, and per diem or subsistence required. {Source: Section 112.061(7), F.S.}

3) The number of persons making the trip and the amount of equipment or material to be transported. {Source: Section 112.061(7), F.S.}

4) Authorized travelers with a common destination are required to consider and evaluate joint utilization of vehicles. Approval for anything other than joint utilization must be requested in advance via the *Travel Authorization Form* and must include justification. {Not required by Rule or Statute. Recommended Best Practices.}

B. Airline Travel

1) Travel agency surcharges may be reimbursed if properly justified and a receipt is provided.

2) The traveler must provide a passenger receipt to be reimbursed for his/her airfare. An itinerary is acceptable as a receipt for electronic tickets. {Not required by Rule or Statute. Recommended Best Practices.}

3) Penalty for cancellation or exchange of a ticket may be paid by CSP, only if the cause for the cancellation is in the best interest of CSP, or if the cancellation is due to illness of the traveler or illness or death of a member of the traveler's immediate family. Justification should be included with the request for reimbursement. {Source: 69I-42.007(5), F.A.C.}

4) Transportation by chartered vehicles (including airplanes, buses, etc.) when traveling on CSP business may be authorized when necessary or where it is to the advantage of CSP, provided the cost of such transportation does not exceed the cost of transportation by privately owned vehicle, as allowed under Section 112.061(7)(d), F.S. {Source: Section 112.061(7)(e), F.S.}.

5) A traveler on a private aircraft shall be reimbursed the actual amount charged and paid for the fare for such transportation up to the cost of a commercial airline ticket for the same flight. The owner or pilot of such aircraft is also entitled to transportation expense for the same flight. {Source: Section 112.061(7)(h)}

C. Rental Cars

1) Rental vehicles should be rented as close to the time of departure as reasonably allowed. Furthermore, rental vehicles should be returned as soon as possible upon the traveler's return. Failure to do so may result in a reduction of the reimbursement. {Not required by Rule or Statute. Recommended Best Practice.}

2) In areas where a non-airport rental facility exists at a comparable proximity, the non-airport facility should be used to avoid airport fees and surcharges. {Not required by Rule or Statue. Recommended Best Practice.}

3) The cost of the vehicle should be reasonable and necessary for the number of travelers, the type of travel, and the distance to be traveled. {Not required by Rule or Statue. Recommended Best Practice.}

D. CSP/personal vehicles

1) Employees traveling to a common destination are required to consider and evaluate joint utilization of vehicles. Approval for anything other than joint utilization must be requested in advance via the *Travel Authorization Form* and must include justification. {Source: Section 112.061(7), F.S.}

2) CSP-owned vehicles should be used when practical and available. {Not required by Rule or Statute. Recommended Best Practice.}

3) If travel utilizes a CSP vehicle, "CSP" should be entered in the map mileage column of the travel voucher. {Not required by Rule or Statute. Recommended Best Practice.}

4) If travel is complimentary, "COMP" should be entered in the map mileage column of the travel voucher. No reimbursement shall be made for gratuitous transportation. {Source: Section 112.067(7)(h) & Recommended Best Practice.}

5) Use of personal vehicles must be approved in advance via the *Travel Authorization Form*. {Source: Section 112.061(3)(a), 445.007(10), & Recommended Best Practice.}

6) The traveler is entitled to mileage allowance at a fixed rate of 44.5 cents per mile when using a personal vehicle. The reimbursement for expenditures related to the operation, maintenance, and ownership of a vehicle shall not be allowed when privately owned vehicles are used in public business and reimbursement is made via mileage allowance. {Source: Section 112.061(7)(d), F.S.}

7) Mileage claimed must be from point of origin to destination based on the official DOT highway map located at the web site below. {Source: Section 112.061(7)(d)3, F.S}
http://www2.dot.state.fl.us/CityToCityMileage/viewer.html

8) Vicinity mileage necessary to conduct CSP business must be shown separately on the *Voucher for Reimbursement of Travel Expenses* form. Justification must be provided if the traveler logs vicinity miles more than 50 miles per day. {Not required by Rule or Statute. Recommended Best Practice.}

9) Local vicinity mileage claim must include description with destination and purpose of trip.

10) Flexibility may exist when other cost savings are considered. For example, multiple travelers might carpool to avoid multiple airport parking fees. In this case, the mileage used to pick up other travelers can be claimed. {Source: 69I-42.008(4), F.A.C. & Recommendations Best Practice.}

11) Vicinity mileage cannot be claimed while in a rental vehicle if the cost of that vehicle is reimbursed by CSP. Reimbursement shall be for the cost of mileage or the cost to rent the vehicle, whichever is more economical and authorized by the appropriate CSP designee. {Source: Section 112.061,(7)(d)1, F.S.}

12) An employee may claim mileage from his home to a work location outside his official headquarters if travel begins more than one hour before or one hour after the traveler's regular work hours and provided the miles claimed do not exceed the miles actually driven. {Source: 69I-42.008(4), F.A.C.}

13) CSP is not responsible for reimbursing parking fines or fines for unlawful driving. {Source: 2 CFR 230, Appendix B, Paragraph 16 (OMB A-122)}

VII. LODGING EXPENSES:

2 CFR Part 230, Appendix B, Selected Items of Cost, paragraph 51 states:

b. Lodging and subsistence. Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, shall be considered reasonable and allowable only to the extent such costs do not exceed charges normally allowed by the non-profit organization in its regular operations as a result of the non-profit organization's written travel policy.

A. An itemized hotel receipt must be submitted to claim reimbursement (a credit card receipt is not sufficient). {Source: 69I-42.006, F.A.C.}

B. All other reimbursable expenses included on a hotel receipt, such as parking or phone calls, should be properly listed in the incidental column of the travel voucher. {Source: Recommended Best Practice}

C. Employees can only be reimbursed at the single occupancy rate. {Source: Section 112.061(6)(a)2, F.S.}

D. Hotel expenses over $175 per night (excluding any taxes or additional mandatory fees that are charged by the hotel) may require additional justification. ~~ADD Cite from Grantee/Sub-grantee agreement~~ *(cf. Grantee/Subgrantee agreement, paragraph 11c).* {Not required by Statute or Rule. Recommended Best Practice.}

E. Overnight lodging may not be reimbursed if travel is within 50 miles of headquarters or residence, unless the circumstances necessitating overnight travel are fully explained by the traveler and approved by the agency head. Criteria for approval shall include late night or early morning job responsibilities and excessive travel time because of traffic conditions. {Source: 69I-42.006(7)}

VIII. REIMBURSABLE INCIDENTAL EXPENSES:

The below expenditure types, detailed in 69I-42.010, F.A.C., are required to be accompanied with a receipt, unless otherwise noted. These expenses should be listed in the incidental column of the travel voucher.

A. Taxi or ride-sharing fares more than $25, on a per fare basis, require a receipt. Amounts less than $25 do not require a receipt.

B. Storage, parking fees or tolls more than $25, on a per transaction basis, requires a receipt. Amounts less than $25 do not require a receipt. Such fees are not allowed on a weekly or monthly basis unless it can be established that such method results in a savings to CSP.

C. Dry cleaning, laundry and pressing expenses when official travel extends beyond seven days and such expenses are necessary to complete the official business portion of the trip.

D. Communication expenses for business-related fax and telephone use can be reimbursed with proper justification. Personal telephone calls made are not a reimbursable communication expense.

E. Tips paid to taxi drivers that do not exceed 15 percent of the taxi fare are reimbursable and do not require a receipt.

F. Actual amount of tip paid for mandatory valet parking is not to exceed $5 per occasion are reimbursable and do not require a receipt.

G. Actual portage paid shall not exceed $1 per bag not to exceed $5 per incident are reimbursable and do not require a receipt. Portage charges exceeding $5 per incident will require additional justification. The number of bags must be stated on the travel reimbursement request.

IX. CONFERENCE / CONVENTION TRAVEL:

A. Purpose of Conference: Public funds shall not be expended for attendance at conferences or conventions unless:

1) The main purpose of the conference or convention is in connection with CSP business and is directly related to the performance of statutory duties and responsibilities of CSP. {Source: Section 112.061(6)(a), F.S. & 69I-42.004(1), F.A.C.}

2) The conference or convention will provide a direct educational or other benefit supporting the duties of the traveler. {Source: 69I-42.004(1), F.A.C.}

3) The duties and responsibilities of the traveler seeking to attend such meeting are compatible with the objective of the particular conference or convention. {Source: 69I-42.004(1), F.A.C.}

~~3)~~

B. No one, whether traveling out of state or in state, shall be reimbursed for any meal or lodging included in a convention or conference registration fee paid by CSP. {Source: Section 112.061(7)(a), F.S.}

C. CSP may pay the registration fee directly to the conference or convention sponsor or allow the traveler to include the registration fee in the calculation of their travel costs and reimburse the traveler. {Source: 69I-42.004(4), F.A.C.}

D. Documentation Needed:

1) Travel to a conference or convention must be approved in advance by the board of directors or their designee. Benefits to CSP must be indicated on the authorization. {Source: 69I-42.004(2), F.A.C.}

2) The approved *Travel Authorization Form* must be submitted with the travel reimbursement request. {Source: 69I-42.004(2), F.A.C.}

3) A copy of the program or agenda of the conference or convention itemizing the registration fees and any meals or lodging included in the registration fee shall be attached to the *Voucher for Reimbursement of Travel Expenses* when submitting for payment. {Source: 69I-42.004(3), F.A.C.}

4) If no agenda is available, or if the agenda attached is not clear as to what is included in the registration fee, the traveler will make a statement on the *Voucher for Reimbursement of Travel Expenses* as to the extent of the meals included in the registration fee. The travel reimbursement request must be reduced by the applicable meal allowance. {Source: 69I-42.004(3), F.A.C.}

5) Payment in advance of earlier than twenty workdays before the travel period should be accompanied by written justification, such as discounts for earlier payment or earlier payment required for reservation. {Source: 69I-42.004(4), F.A.C.}

X. REIMBURSEMENT OF TRAVEL EXPENDITURES BY INDIVIDUALS WITH DISABILITIES:

A. For individuals covered under the Americans with Disabilities Act (ADA), there are special provisions for travel reimbursement that apply. {Source: 69I-42.012, F.A.C.}

B. When a physically handicapped traveler incurs travel expenses in excess of those ordinarily authorized pursuant to Section 112.061, F.S., and such excess travel expenses were incurred to permit the safe travel of that handicapped traveler, those excess expenses will be reimbursed by CSP to the extent that the expenses were reasonable and necessary to the safe travel of the individual. All such claims for reimbursement of excess travel expenses shall be submitted in accordance with the requirements of the Americans with Disabilities Act of 1990, 42 U.S.C. 12101 et seq. {Source: 69I-42.012, F.A.C.}

C. When a payment is requested pursuant to the Americans with Disabilities Act, which would not otherwise be authorized travel reimbursement, the voucher must include a signed statement from the Board chair or his designee certifying that:

1) An employee of CSP, an applicant for a position or other covered person has requested a "reasonable accommodation" pursuant to the ADA, to assist him in performing his duties, applying for a position, or other covered activity. {Source: 69I-42.012, F.A.C.}

2) CSP has determined that the individual is a "qualified individual with a disability" as defined in the ADA. {Source: 69I-42.012, F.A.C.}

3) CSP has determined that the payment is for a "reasonable accommodation" pursuant to the ADA, for that employee, applicant or person. {Source: 69I-42.012, F.A.C.}

4) CSP will maintain all records related to this request for seven years and make those records available for review to persons authorized to review such records. {Source: 69I-42.012, F.A.C.}

D. All vouchers related to providing a "reasonable accommodation" shall contain a file number or other

code by which the voucher can be readily traced to the confidential records maintained by CSP pursuant to paragraph (C)(4) above. {Source: 69I-42.012, F.A.C.}

XI~~I~~. SUBMISSION AND PAYMENT OF TRAVEL REIMBURSEMENTS:

The provisions below are not required by law or rule but involve the application of recommended best practices in submission and payment of travel reimbursement requests.

A. A *Travel Reimbursement Form* should be completed in all instances (even if the net amount due the traveler is zero) and maintained in the employee's office.

B. Submit originals of all documentation with the *Travel Reimbursement Form*. This includes ALL receipts and backup documentation.

C. Small receipts should be taped to a sheet of paper, not stapled.

D. The *Travel Reimbursement Form* should show both reimbursable expenses to the traveler and expenses already paid by the purchasing card or corporate card and notated in the appropriate areas of the travel voucher.

E. Copies of all receipts paid with the purchasing card or corporate card must be attached.

F. The *Travel Reimbursement Form* should be submitted within 10 working days of the last day traveled.

G. A *Travel Reimbursement Form* that is only requesting reimbursement for vicinity miles should be completed at least monthly. {Not required by Statute or Rule. Recommended Best Practice.}

~~XI.~~ XII. ATTACHMENTS:

Attachment A - *Travel Authorization Form*
Attachment B – *Travel Reimbursement Form*
Attachment C – Annual Travel Mileage Authorization Form

CareerSource PINELLAS

TRAVEL AUTHORIZATION FORM

Policy:

In **advance** of travel occurring, all travel and estimated travel costs (except vicinity miles and parking) must be approved by employee Supervisor and CFO on this form in advance of the travel taking place.
This form is not required for in-town or single-trip, vicinity miles and associated parking, which will be approved by the employee's Supervisor.

All staff, with the exception of leadership classification and officers, must have the approval of their supervisor on this form prior to travel occurring. For CSP leadership staff, this form must be approved by the CEO prior to travel occurring – except for travel to noticed meetings of the Board of Directors or its councils and committees, for which travel is preauthorized.

This form must be completed by the employee in advance of each business trip, approved as outlined above, and a copy of the form submitted along with expense reimbursement form to Finance for processing.

Traveler's Name: _____

Date of Request: _____

Date(s) of Travel: _____

Destination: _____

Purpose of Travel:

Cost Estimates:

Airfare:			
Lodging/Per Diem*:			
Rental Car:			
Mileage:	$ -	*or* _____	Indicate number of miles traveled
Meals:			
Registration:			
Parking:			
Other: (Explain)			
Total:	$ -		

**When claiming per diem, do not include extra charges for meals. Include meals in the 'Meals' section only.*

Traveler's Signature: _____

Supervisor Signature: _____

Date: _____

CEO Signature: _____

Date: _____ **(Rev. 02/13/23)**

Submit a copy of this fully-approved form along with your expense report for reimbursement.

Travel Reimbursement Form

[Updated 02/01/2023]

Name: _____
Home Address: _____
City: _____ **State:** _____ **Zip:** _____

Departure Date: _____ **Time:** _____
Return Date: _____ **Time:** _____

Destination(s): _____
Purpose of Travel: _____

				Actual Expenses*	Company Credit Card	Due to Employee
Registration:						
Class/Seminar						$ -
Lodging:						
Hotel	_____ nights	@	_____			$ -
Per Diem:						
Quarter Days	_____	@	$20			$ -
Transportation:						
Map Mileage	_____	@	0.445			$ -
Vicinity Mileage	_____	@	0.445			$ -
Airfare						$ -
Car Rental						$ -
Parking/Tolls						$ -
Meal Allowance:						
Breakfast	_____	$6.00				$ -
Lunch	_____	$11.00				$ -
Dinner	_____	$19.00				$ -
Other Expenses:						
						$ -
						$ -
						$ -
			Total:	$ -	$ -	$ -

I hereby certifty that this travel form is true and correct; that the expenses were incurred by the undersigned as necessary travel expenses in the performance of my official duties; and the same conforms in every respect with the requirement of Section 112.061, Florida Statutes.

Traveler must attached *Travel Authorization Form* and original receipts for all listed expenses. (Copies of company credit card receipts are acceptable)

Reimbursement Approval

Employee Signature: _____ Date: _____

Supervisor Signature: _____ Date: _____

President/CEO: _____ Date: _____

Accounting Use Only

Meal Allowance Worksheet

	Out before 6 am Extend beyond 8 a.m.	Out Before 12 pm Extend beyond 2 p.m.	Out before 6 pm Extend beyond 8 p.m.
Date	**B'Fast**	**Lunch**	**Dinner**
Last Day of Travel	**Please claim Per Diem**		
Total	0	0	0

Annual Travel Mileage Authorization
(Travel Class C)

Name: _____

Address: _____

City: _____ **State:** _____ **Zip:** _____

Date: 7/1/2022

Date: 6/30/2023

Destination(s): Vicinity Travel

Purpose of Travel: Conducting Official CareerSource Pinellas Business

Estimated Travel Mileage Expenses

Transportation:

Mileage _____ @ 0.445 $ -

Total: $ -

I understand, as part of my job duties, local vicinity travel may be required. For the period July 1st, 2022 through June 30th, 2023 local mileage will be reimbursed at a rate of 44.5 cents per mile.

I hereby certify that this travel form is true and correct in every manner; that the expenses were incurred by the undersigned as necessary travel expenses in the performance of my official duties; and the same conforms in every respect with the requirement of Section 112.061, Florida Statutes.

Travel Review & Authorization

Employee Signature: _____ **Date:** _____

Supervisor/Director Signature: _____ **Date:** _____

President/CEO: _____ **Date:** _____

INFORMATION ITEM 1

Financial Summary
For the Six Months Ended December 31, 2022

Actual Year-To-Date Results Compared to Prior Year

- **Surplus (all unrestricted activity) for the six-months ended of $1,000 compared to a deficit of $2,400 last year.** The increase resulted from:
  - Higher Ticket-to-Work Revenue ($19,000) and interest income ($8,000)
  - Increased legal expenses associated with insurance defense for disallowed costs - $14,000
  - Increase in other expense of $5,000 – which includes the write-off of expired testing vouchers and airline credits – as well as increased allocations for unrestricted activity ($2,500)

- **Grant revenue:**
  - Federal Grant Revenue is $11,000 lower this year, a less than 1% decrease:
    - WIOA formula spending (Adult, DW and Youth) up $422,000 year-over-year due to higher spending as a result of more dedicated WIOA staff ($125,000), increased training ($21,000), increased On-the-Job Training ($17,000) and because of higher direct costs, WIOA received a higher amount of Program Cost Pool expenses this fiscal year.
    - Recovery Navigator spending up $117,000 as grant just started at the end of calendar year 2021
    - COVID Dislocated Worker grant ended during 2021-2022; down $250,000
    - YouthBuild grant revenue down as grant ended May 2022; down $145,000
    - Lower grant revenues from SNAP ($87,000) and Welfare Transition ($122,000) due to work waivers in place and fewer participants.

- **Personnel expenses** were 12% higher ($220,000) than prior year as organization filled numerous open positions that were left unfilled in previous year.

INFORMATION ITEM 1 (cont.)
Financial Summary
For the Six Months Ended December 31, 2022

Program Expenses

- **Service Provider** spending $33,000 lower than prior year due to staffing issues and enrollment difficulties at Pinellas Education Foundation.
- **On-the-Job Training** increased $69,000
  - Summer Youth Program contributed $53,000 as 2022 program enrolled more participants and extended into August this year.
  - WIOA Adult and Dislocated worker contributed $16,500 as work-based learning is once again a focus of the organization.
- **Dislocated Worker Work Experience** decreased $172,000 as prior year expenses represented wages and fees paid related to COVID dislocated worker grant that ended in 2021-2022.

Professional Fees

- **Professional Services** are $53,000 higher than prior year
  - Almost $31,000 for compensation review
  - Higher expenses with Tucker Hall ($21,000) as organization used them for added value PR, contacts with media and work related to REACH Act
- **Contract Labor** is $46,000 lower this year:
  - Securance expenses lower ($32,000) as fewer strategic IT initiatives this fiscal year
  - Last year, executive assistant position was contract to hire with Manpower; $24,000 lower
  - Above offset by higher teacher expenses ($10,000) for summer youth program
- Decrease in **Contract IT services** ($95,000) attributable to SharePoint and One-Drive data migration occurring last year.

Other

- Computer Software increased $53,000 year-over-year
  - Payment for career center VOS Greeter KIOSK system ($26,000)
  - Metrix Software purchase ($25,000) for Welfare Transition program for customer skills assessment

INFORMATION ITEM 1 (cont.)
Financial Summary
For the Six Months Ended December 31, 2022

Actual YTD Results compared to Year-to-Date Budget Modification #1

- **Surplus (all unrestricted activity) for the six-months ended of $1,000 compared to budgeted surplus of $39,500.**
  - Increased legal expenses associated with insurance defense for disallowed costs - $14,000
  - Other expense of $18,000 – write-off of expired testing vouchers and airline credits.
  - Higher expenses above resulted in $9,500 of additional administrative allocations to unrestricted

- **Federal Grant Revenue** under budget by $340,000
  - Lower than expected spending on the Get There Faster Grant; only spent $37,000 through December
  - Lower PEF spending due to staffing and enrollment issues
  - Lower training expenses ($239,000)

- **Personnel Expenses** slightly over budget ($33,000) as the organization has filled critical positions necessary to provide required services.

- **Work-Based Learning** about $50,000 under budget through December; however, the organization has hired an individual in Business Services whose sole focus is on Work-Based learning. December started to see positive movement for OJTs and PWEs.

- **Workers Compensation Insurance** favorable to budget due to lower rates (1.50 vs 1.62), lower Experience Modification Factor (.62 vs**.** .79) and refund from 2021-2022 audit.

- **Computer Software** unfavorable to budget ($20,000) due to payment of one-time VOS Greeter (career center KIOSK system) implementation fee.

CareerSource Pinellas
Statement of Revenues and Expenditures
From 7/1/2022 Through 12/31/2022
(In Whole Numbers)

		Actual 2022-2023	Actual 2021-2022	Variance
Revenue				
Operating Revenue				
Grant Revenue				
Grant Revenue - Federal	3000	4,112,173	4,123,077	(10,903)
Total Grant Revenue		4,112,173	4,123,077	(10,903)
Contributions				
Corporate Revenue	3100	1,410	1,725	(315)
Sponsorship Revenue	3101	0	1,000	(1,000)
Donations	3102	0	1,000	(1,000)
Total Contributions		1,410	3,725	(2,315)
Program Revenue				
Ticket to Work Revenue	3103	51,544	32,928	18,616
Total Program Revenue		51,544	32,928	18,616
Investment Income				
Interest/Dividends	3200	12,547	4,665	7,882
Total Investment Income		12,547	4,665	7,882
Other Income				
Other Revenues	3300	431	0	431
Total Other Income		431	0	431
Total Operating Revenue		4,178,106	4,164,395	13,711
Total Revenue		4,178,106	4,164,395	13,711
Expenditures				
Personnel Expenses				
Salary Expense	5000	1,507,630	1,353,619	(154,011)
Salary Expense - Benefit Stipend	5005	335,993	280,534	(55,459)
Payroll Taxes	5050	132,129	117,558	(14,571)
Fringe Benefits (ER Paid)	5060	17,718	13,094	(4,624)
Retirement	5090	65,489	74,535	9,047
Total Personnel Expenses		2,058,958	1,839,341	(219,617)
Program Expenses				
Food and Beverages	5310	1,029	1,035	6
Communications	5500	49,016	46,130	(2,886)
Outreach/Marketing	5520	20,042	16,560	(3,482)
Service Provider Contract	8000	169,258	201,995	32,737
One-Stop Operator	8100	24,752	16,612	(8,140)
Internal Monitoring	8200	34,005	34,115	110
OJT	8300	239,656	170,211	(69,445)
Paid Work Experience	8320	8,564	4,740	(3,824)
DWG Work Experience	8325	0	171,789	171,789
Workforce Services	8335	33,500	25,200	(8,300)
Youth Stipends	8340	10,388	13,105	2,717
Other Customer Support Services	8341	12,852	17,415	4,563
Customer Training	8342	632,562	674,321	41,759
Licensures	8344	110	0	(110)
Training Related Material	8345	21,760	24,472	2,712
Fees/exams/certifications	8346	7,756	15,835	8,079
Total Program Expenses		1,265,251	1,433,536	168,285
Professional Fees				
Accounting/Audit Fees	5100	16,991	30,645	13,654
Legal Fees	5101	37,290	58,660	21,370
Professional Service	5104	82,622	29,339	(53,283)
Legal (Lobbying)	5105	15,000	15,000	0

CareerSource Pinellas
Statement of Revenues and Expenditures
From 7/1/2022 Through 12/31/2022
(In Whole Numbers)

		Actual 2022-2023	Actual 2021-2022	Variance
Contract Labor	5170	65,944	111,939	45,995
Contract IT Services	5171	122,967	217,718	94,751
Cybersecurity - IT	5172	25,310	20,394	(4,916)
Total Professional Fees		366,124	483,694	117,571
Supplies				
Office Supplies	5302	9,542	4,819	(4,723)
Postage/Shipping	5307	1,174	1,475	302
Document Shredding	5308	507	400	(107)
Total Supplies		11,223	6,694	(4,529)
Insurance				
Insurance - Commercial Property	5400	3,364	3,526	162
Insurance - General Liability	5401	38,920	40,136	1,215
Insurance - Workers Comp	5403	7,208	14,427	7,219
Insurance - Auto	5404	4,032	3,804	(228)
Total Insurance		53,524	61,892	8,368
Occupancy				
Office Rent/Lease	5200	133,708	127,207	(6,500)
Other Leases	5201	0	1,850	1,850
Utilities	5202	17,043	15,018	(2,025)
Repairs & Maintenanc	5203	7,678	17,895	10,217
Security	5204	234	234	0
Janitorial Expense	5205	18,439	20,815	2,376
Pest Control	5206	1,290	1,176	(114)
Total Occupancy		178,391	184,194	5,803
Office Equipment				
Equipment Rent/Lease	5300	15,318	19,114	3,796
Copy Machine Usage/Maintenance	5301	3,772	4,804	1,032
Comp Software/License/Maintenance	5304	114,008	60,631	(53,377)
Equipment < $5,000	5305	4,727	2,389	(2,338)
Equipment >or= $5,000	5306	8,350	0	(8,350)
Total Office Equipment		146,176	86,939	(59,237)
Travel and Meetings				
Travel - Mileage	5540	4,050	2,031	(2,019)
Travel - Out of Town	5541	20,345	13,235	(7,110)
Meetings/Conferences	5560	12,015	5,187	(6,828)
Total Travel and Meetings		36,410	20,453	(15,957)
Licenses, Dues and Other Fees				
Staff Training/Education	5052	5,716	20,725	15,010
Recruitment	5095	2,162	734	(1,428)
Payroll Processing Fees	5103	5,318	3,708	(1,609)
License/Dues & Other Fees	5581	24,119	21,767	(2,352)
401k Administrative Fees	5583	5,650	0	(5,650)
HRIS Administrative Fees	5584	6,573	2,582	(3,991)
Total Licenses, Dues and Other Fees		49,538	49,516	(22)
Miscellaneous				
Bank Fees	5102	45	318	273
Other Expense	5700	11,209	0	(11,209)
Vehicle Expenses	5701	230	230	0
Total Miscellaneous		11,484	548	(10,936)
Allocations				
Board Cost Pool Allocation	9800	684	0	(684)

CareerSource Pinellas
Statement of Revenues and Expenditures
From 7/1/2022 Through 12/31/2022
(In Whole Numbers)

		Actual 2022-2023	Actual 2021-2022	Variance
Indirect Program Cost Pool Allocation	9807	(684)	0	684
Total Allocations		0	0	0
Total Expenditures		4,177,078	4,166,807	(10,270)
Net Revenue over (under) Expenditures		1,028	(2,413)	3,441

CareerSource Pinellas
Statement of Revenues and Expenditures - 22-23 Actual vs BudMod1
From 7/1/2022 Through 12/31/2022
(In Whole Numbers)

		Actual YTD	YTD Budget Mod I	YTD Budget Variance	Total Budget Mod I	Budget Remaining
Revenue						
Operating Revenue						
Grant Revenue						
Grant Revenue - Federal	3000	4,112,173	4,452,649	(340,476)	9,106,182	(4,994,009)
Total Grant Revenue		4,112,173	4,452,649	(340,476)	9,106,182	(4,994,009)
Contributions						
Corporate Revenue	3100	1,410	1,399	11	2,500	(1,090)
Sponsorship Revenue	3101	0	750	(750)	3,000	(3,000)
Total Contributions		1,410	2,149	(739)	5,500	(4,090)
Program Revenue						
Ticket to Work Revenue	3103	51,544	49,557	1,987	100,000	(48,456)
Total Program Revenue		51,544	49,557	1,987	100,000	(48,456)
Investment Income						
Interest/Dividends	3200	12,547	8,545	4,002	15,000	(2,453)
Total Investment Income		12,547	8,545	4,002	15,000	(2,453)
Other Income						
Other Revenues	3300	431	0	431	0	431
Total Other Income		431	0	431	0	431
Total Operating Revenue		4,178,106	4,512,900	(334,794)	9,226,682	(5,048,576)
Total Revenue		4,178,106	4,512,900	(334,794)	9,226,682	(5,048,576)
Expenditures						
Personnel Expenses						
Salary Expense	5000	1,507,630	1,489,944	(17,686)	3,018,523	1,510,893
Salary Expense - Benefit Stipend	5005	335,993	307,192	(28,801)	637,500	301,507
Payroll Taxes	5050	132,129	135,880	3,751	295,230	163,101
Fringe Benefits (ER Paid)	5060	17,718	17,558	(160)	37,200	19,482
Retirement	5090	65,489	75,758	10,270	181,871	116,383
Total Personnel Expenses		2,058,958	2,026,332	(32,626)	4,170,324	2,111,366
Program Expenses						
Operating Supplies	5303	0	300	300	1,200	1,200
Food and Beverages	5310	1,029	1,256	227	2,400	1,371
Communications	5500	49,016	45,580	(3,436)	83,856	34,840
Outreach/Marketing	5520	20,042	12,176	(7,866)	36,400	16,358
Service Provider Contract	8000	169,258	219,175	49,917	525,000	355,742
One-Stop Operator	8100	24,752	24,677	(75)	45,000	20,248
Internal Monitoring	8200	34,005	34,005	0	65,000	30,995
OJT	8300	239,656	237,500	(2,156)	385,000	145,344

CareerSource Pinellas
Statement of Revenues and Expenditures - 22-23 Actual vs BudMod1
From 7/1/2022 Through 12/31/2022
(In Whole Numbers)

		Actual YTD	YTD Budget Mod I	YTD Budget Variance	Total Budget Mod I	Budget Remaining
Paid Work Experience	8320	8,564	38,967	30,403	144,000	135,436
Apprenticeships	8330	0	22,500	22,500	90,000	90,000
Workforce Services	8335	33,500	35,000	1,500	72,000	38,500
Youth Stipends	8340	10,388	10,175	(213)	12,000	1,612
Other Customer Support Services	8341	12,852	14,376	1,524	33,600	20,748
Customer Training	8342	632,562	871,724	239,162	1,895,800	1,263,238
Customer Supportive Services	8343	0	9,750	9,750	39,000	39,000
Licensures	8344	110	0	(110)	0	(110)
Training Related Material	8345	21,760	29,306	7,546	72,600	50,840
Fees/exams/certifications	8346	7,756	14,980	7,224	33,000	25,244
Total Program Expenses		1,265,251	1,621,447	356,196	3,535,856	2,270,605
Professional Fees						
Accounting/Audit Fees	5100	16,991	17,891	900	35,000	18,009
Legal Fees	5101	37,290	48,511	11,221	90,000	52,710
Professional Service	5104	82,622	72,856	(9,766)	73,680	(8,942)
Legal (Lobbying)	5105	15,000	15,000	0	30,000	15,000
Contract Labor	5170	65,944	59,208	(6,736)	76,800	10,856
Contract IT Services	5171	122,967	121,563	(1,404)	230,628	107,661
Cybersecurity - IT	5172	25,310	24,172	(1,138)	43,200	17,890
Total Professional Fees		366,124	359,201	(6,923)	579,308	213,184
Supplies						
Office Supplies	5302	9,542	9,511	(31)	17,940	8,398
Postage/Shipping	5307	1,174	1,692	518	4,500	3,326
Document Shredding	5308	507	505	(2)	950	443
Total Supplies		11,223	11,708	485	23,390	12,167
Insurance						
Insurance - Commercial Property	5400	3,364	7,658	4,294	23,900	20,536
Insurance - General Liability	5401	38,920	34,407	(4,513)	59,784	20,864
Insurance - Workers Comp	5403	7,208	24,044	16,836	57,543	50,335
Insurance - Auto	5404	4,032	4,116	84	8,400	4,368
Total Insurance		53,524	70,225	16,701	149,627	96,103
Occupancy						
Office Rent/Lease	5200	133,708	135,352	1,644	253,679	119,971
Other Leases	5201	0	1,110	1,110	4,440	4,440
Utilities	5202	17,043	17,684	641	34,300	17,257
Repairs & Maintenanc	5203	7,678	3,480	(4,198)	3,480	(4,198)
Security	5204	234	234	0	468	234
Janitorial Expense	5205	18,439	20,022	1,583	44,130	25,691

CareerSource Pinellas
Statement of Revenues and Expenditures - 22-23 Actual vs BudMod1
From 7/1/2022 Through 12/31/2022
(In Whole Numbers)

		Actual YTD	YTD Budget Mod I	YTD Budget Variance	Total Budget Mod I	Budget Remaining
Pest Control	5206	1,290	1,234	(56)	2,352	1,062
Total Occupancy		178,391	179,116	725	342,849	164,458
Office Equipment						
Equipment Rent/Lease	5300	15,318	16,086	768	31,636	16,318
Copy Machine Usage/Maintenance	5301	3,772	5,108	1,336	9,120	5,348
Comp Software/License/Maintenance	5304	114,008	94,376	(19,632)	113,573	(435)
Equipment < $5,000	5305	4,727	7,921	3,194	17,500	12,773
Equipment >or= $5,000	5306	8,350	0	(8,350)	0	(8,350)
Total Office Equipment		146,176	123,491	(22,685)	171,829	25,653
Travel and Meetings						
Travel - Mileage	5540	4,050	4,113	63	9,000	4,950
Travel - Out of Town	5541	20,345	14,732	(5,613)	24,700	4,355
Meetings/Conferences	5560	12,015	8,342	(3,673)	16,750	4,735
Total Travel and Meetings		36,410	27,187	(9,223)	50,450	14,040
Licenses, Dues and Other Fees						
Staff Training/Education	5052	5,716	9,234	3,519	24,950	19,235
Recruitment	5095	2,162	1,805	(357)	18,700	16,538
Payroll Processing Fees	5103	5,318	5,551	233	8,950	3,632
License/Dues & Other Fees	5581	24,119	24,054	(65)	40,384	16,265
FSA Administrative Expenses	5582	0	150	150	600	600
401k Administrative Fees	5583	5,650	7,238	1,588	12,000	6,350
HRIS Administrative Fees	5584	6,573	5,400	(1,173)	5,400	(1,173)
Total Licenses, Dues and Other Fees		49,538	53,432	3,894	110,984	61,446
Amortization and Depreciation						
Depreciation Expense	5901	0	0	0	8,900	8,900
Total Amortization and Depreciation		0	0	0	8,900	8,900
Miscellaneous						
Bank Fees	5102	45	0	(45)	0	(45)
Other Expense	5700	11,209	0	(11,209)	0	(11,209)
Vehicle Expenses	5701	230	1,176	946	4,705	4,475
Total Miscellaneous		11,484	1,176	(10,308)	4,705	(6,779)
Allocations						
Board Cost Pool Allocation	9800	684	0	(684)	0	(684)
Indirect Program Cost Pool Allocation	9807	(684)	0	684	0	684
Total Allocations		0	0	0	0	0
Total Expenditures		4,177,078	4,473,315	296,237	9,148,222	4,971,144
Net Revenue over (under) Expenditures		1,028	39,585	(38,557)	78,460	(77,432)

CareerSource Pinellas
Cost Allocation/Expenditure Report
For the Six Months Ended December 31, 2022

	WIOA	Employment Services	WTP	SNAP	TAA	Total Direct Grants and Spec Projects	Total
Approved 2022-2023 Planning Budget	5,029,854	1,345,870	2,237,000	345,000	96,000	37,040	9,090,764
Approved Budget Modification #1	55,958	62,500			(66,000)	5,000	57,458
Approved 2022-2023 Planning Budget	**5,085,812**	**1,408,370**	**2,237,000**	**345,000**	**30,000**	**42,040**	**9,148,222**
Expenditures to Date:							
Pooled Costs							-
Administrative	140,611	84,994	163,386	29,410	268	9,427	**428,096**
MIS\Technology	14,785	32,458	15,409	4,828	26	-	**67,506**
Outreach and Marketing	18,434	39,692	18,700	5,942	26	-	**82,794**
One-Stop Cost Pool	50,436	105,759	52,004	15,781	188	-	**224,168**
Program Management	276,632	97,686	175,429	57,542	-	-	**607,289**
Staff Training and Development	-	-	-	-	-	-	**-**
Business Services	283,911	31,441	134,585	-	-	-	**449,937**
Indirect Program	5,349	1,013	1,898	320	5	112	**8,697**
Total Pooled Costs	**790,158**	**393,043**	**561,411**	**113,823**	**513**	**9,539**	**1,868,487**
	37%	61%	49%	54%	9%	15%	45%
Direct Costs							
Personnel Expenses	404,862	133,572	248,869	81,310	-	-	868,613
Service Provider Contracts	166,804	-	2,454	-	-	-	169,258
Workbased Learning Initiatives	29,073	-	219,147	-	-	-	248,220
Training and Support Services	657,841	22,333	21,417	926	4,188	1,057	707,762
Other Direct Operating Costs	58,725	100,467	85,809	14,445	983	54,309	314,738
Total Direct Costs	**1,317,305**	**256,372**	**577,696**	**96,681**	**5,171**	**55,366**	**2,308,591**
	63%	39%	51%	46%	91%	85%	55%
Total Costs	**2,107,463**	**649,415**	**1,139,107**	**210,504**	**5,684**	**64,905**	**4,177,078**
Unexpended Budget Balance	**2,978,349**	**758,955**	**1,097,893**	**134,496**	**24,316**	**(22,865)**	**4,971,144**
Percentage of Budget Expended	**41.4%**	**46.1%**	**50.9%**	**61.0%**	**18.9%**	**154.4%**	**45.7%**

CareerSource PINELLAS

CareerSource Pinellas
Pooled Cost Expenditure Report
For the Six Months Ended December 31, 2022

Expenditure	Admin	MIS/Tech Cost Pool	Outreach & Marketing Cost Pool	One-Stop Cost Pool	Case Mgmt Cost Pool	Business Services Cost Pool	Program Indirect	Total
Salary Expense	219,094	-	-	-	377,856	289,687	5,566	**892,203**
Salary Expense - Benefit Stipend	30,193	-	-	-	81,745	66,403	561	**178,902**
Payroll Taxes	17,673	-	-	-	29,674	28,510	430	**76,287**
Fringe Benefits (ER Paid)	2,473	-	-	-	4,525	2,975	-	**9,973**
Retirement	7,681	-	-	-	13,541	11,478	283	**32,983**
Total Salary and Benefits	**277,114**	**-**	**-**	**-**	**507,341**	**399,053**	**6,840**	**1,190,348**
Office Rent/Lease	16,103	-	-	76,378	16,571	17,400	468	**126,920**
Professional Service	30,307	-	49,885	-	-	-	493	**80,685**
Comp Software/License/Maintenance	4,253	10,245	-	51,188	11,507	-	116	**77,309**
Contract Labor	570	37,900	-	-	-	-	15	**38,485**
Internal Monitoring	13,418	-	-	-	20,588	-	-	**34,006**
Insurance - General Liability	7,738	42	-	-	13,785	3,941	201	**25,707**
One-Stop Operator	-	-	-	24,752	-	-	-	**24,752**
Communications	3,152	232	-	10,286	4,887	4,767	85	**23,409**
Legal Fees	23,030	-	-	-	-	-	-	**23,030**
License/Dues & Other Fees	1,154	250	12,847	-	665	6,180	23	**21,119**
Janitorial Expense	-	-	-	18,439	-	-	-	**18,439**
Outreach/Marketing	-	322	17,770	-	-	8	-	**18,100**
Utilities	-	-	-	17,043	-	-	-	**17,043**
Accounting/Audit Fees	16,991	-	-	-	-	-	-	**16,991**
Contract IT Services	3,189	2,455	-	-	5,838	2,968	83	**14,533**
Equipment Rent/Lease	791	-	-	10,431	668	685	26	**12,601**
Workforce Services	-	-	-	-	11,167	-	-	**11,167**
Meetings/Conferences	4,400	-	-	-	3,190	1,975	-	**9,565**
Travel - Out of Town	2,697	-	-	-	1,823	3,864	-	**8,384**
Equipment >or= $5,000	-	8,350	-	-	-	-	-	**8,350**
Repairs & Maintenanc	-	-	1,155	4,786	-	1,736	-	**7,677**
Office Supplies	790	-	1,138	3,536	722	1,034	22	**7,242**
HRIS Administrative Fees	6,384	-	-	-	-	-	189	**6,573**
401k Administrative Fees	5,650	-	-	-	-	-	-	**5,650**
Payroll Processing Fees	5,173	-	-	-	-	-	145	**5,318**
Cybersecurity - IT	449	2,982	-	-	1,010	393	-	**4,834**
Equipment < $5,000	-	4,727	-	-	-	-	-	**4,727**
Insurance - Workers Comp	834	-	-	-	2,187	1,511	(28)	**4,504**
Staff Training/Education	2,741	-	-	-	-	1,475	-	**4,216**
Insurance - Auto	-	-	-	-	4,032	-	-	**4,032**
Copy Machine Usage/Maintenance	475	-	-	1,853	490	509	15	**3,342**
Insurance - Commercial Property	229	-	-	2,590	235	235	6	**3,295**
Travel - Mileage	158	-	-	-	-	1,391	-	**1,549**
Pest Control	-	-	-	1,290	-	-	-	**1,290**
Recruitment	202	-	-	-	269	717	-	**1,188**
Postage/Shipping	100	-	-	856	83	96	-	**1,135**
Document Shredding	-	-	-	507	-	-	-	**507**
Security	-	-	-	234	-	-	-	**234**
Vehicle Expenses	-	-	-	-	230	-	-	**230**
Bank Fees	4	-	-	-	-	-	-	**4**
Other/Rounding	-	1	(1)	(1)	1	(1)	-	**(1)**
	428,096	**67,506**	**82,794**	**224,168**	**607,289**	**449,937**	**8,699**	**1,868,487**

CareerSource Pinellas

Grant Status Report

1/19/2023

Total Grant

2022-2023 Fiscal Year

50% through the Fiscal year as of 12/31/2022

MIP Fund #	Program Year	NFA ID	Program Name	Start Date	End Date	NFA Award	Cash Drawn 1/19/2023	Funds Available	LTD Expenditures 12/31/2022	Unexpended Funds	As of 1/17/23 Obligations	% Funds Spent	Time % of Grant	2022/2023 Budget Mod I	2022/2023 Spending	Unexpended Funds	Percentage Spent FY
Workforce Innovation & Opportunity Act																	
0307/0407	2022	41376	WIOA Youth 2022	4/1/2022	6/30/2024	1,083,069	-	1,083,069	-	1,083,069	16,927	0%	33%	1,187,924	525,142	**662,782**	**44%**
0306/0406	2021	40063	WIOA Youth 2021	4/1/2021	6/30/2023	1,187,924	554,250	633,674	525,142	662,782	355,742	44%	78%				
0107	2022	41522	WIOA - Adult - 2022-2024	7/1/2022	6/30/2024	1,363,109	-	1,363,109	-	1,363,109		0%	25%	1,549,794	747,678	**802,116**	**48%**
0106	2021	40174	WIOA - Adult - 2021-2023	7/1/2021	6/30/2023	1,461,575	1,337,989	123,586	1,263,954	197,621	227,301	86%	75%		-		
0207	2020	39225	WIOA - Dislocated Worker - 2022-2024	7/1/2022	6/30/2024	1,452,166	-	1,452,166	-	1,452,166	-	0%	25%	1,612,136	774,100	**838,036**	**48%**
0206	2021	40198	WIOA - Dislocated Worker - 2021-2023	7/1/2021	6/30/2023	1,412,136	798,500	613,636	774,100	638,036	76,727	55%	75%				
0550	2021	40354	Rapid Response - 2021	7/1/2021	6/30/2023	115,710	107,900	7,810	104,080	11,630		90%	75%	85,958	23,150	**62,808**	**27%**
0551	2022	41779	Rapid Response - 2022	7/1/2022	6/30/2023	55,958	-	55,958	-	55,958		0%	50%				
0555	2020	40919	Get There Faster Low Inc. Returning Adult Learners	10/1/2021	9/30/2023	750,000	50,750	699,250	37,393	712,607	31,132	5%	63%	650,000	37,393	**612,607**	**6%**
						8,881,647	**2,849,389**	**6,032,258**	**2,704,669**	**6,176,978**				**5,085,812**	**2,107,463**	**2,978,349**	**41%**
Employment Services																	
1407	2021	41075	Local Veterans - 2021-2023	10/1/2021	12/31/2023	28,855	18,690	10,165	17,262	11,593		60%	56%	30,000	10,747	**19,253**	**36%**
1408	2022	45512	Local Veterans - 2022-2024	10/1/2022	12/31/2024	2,599	-	2,599	-	2,599		0%	11%				
1307	2021	41054	Disabled Veterans -2021-2022	10/1/2021	12/31/2023	150,070	79,848	70,222	83,805	66,265		56%	56%	120,000	59,196	**60,804**	**49%**
1106	2021	40437	Wagner Peyser - 2021-2022	7/1/2021	9/30/2022	751,210	604,000	147,210	526,535	224,675		70%	100%	650,000	288,596	**361,404**	**44%**
1107	2022	41601	Wagner Peyser 2022-2023	7/1/2022	9/30/2023	856,499	172,465	684,034	140,403	716,096		16%	40%				
0530	2020	39915	Recovery Navigator Project 2021-2020	5/6/2021	6/30/2023	260,870	214,550	46,320	199,898	60,972		77%	77%	185,870	117,117	**68,753**	**63%**
0526	2022	41681	Apprenticeship Navigator -2022	7/1/2022	6/30/2023	62,500	42,000	20,500	36,333	26,167		58%	50%	62,500	36,333	**26,167**	**58%**
3107	2021	40009	RESEA 2021-2022	1/1/2021	3/23/2023	428,483	328,700	99,783	319,962	108,521		75%	89%	360,000	137,426	**222,574**	**38%**
3108	2022	41943	RESEA 2022-2023	1/1/2022	9/30/2023	359,403	-	359,403	-	359,403		0%	57%				
						2,900,489	**1,460,254**	**1,080,832**	**1,324,198**	**1,216,888**				**1,408,370**	**649,415**	**758,955**	**46%**
Supplemental Nutrition Assistance Program																	
1520	2021	41834	Supplemental Nutrition Assistance Program - 2021	7/1/2021	9/30/2022	252,900	142,000	110,900	137,497	115,403		54%	100%		-		
1508	2022	41968	Supplemental Nutrition Assistance Program - 2022	10/1/2022	9/30/2023	411,628	135,500	276,128	113,950	297,678		28%	25%	-	-		
						664,528	**277,500**	**387,028**	**251,448**	**413,080**				**345,000**	**210,504**	**134,496**	**61%**
Welfare Transition																	
2610	2021	40736	Welfare Transition Prog -Oct - June 2022	10/1/2021	8/31/2022	1,625,497	1,625,497	-	1,625,497	-		100%	100%		-		
2611	2022	41498	Welfare Transition Prog - Jul - Sept 2022	7/1/2022	11/30/2022	514,185	514,185	-	514,185	-		100%	100%				
2612	2022	41913	Welfare Transition Prog -Oct - June 2023	10/1/2022	6/30/2023	1,515,675	173,315	1,342,360	145,419	1,370,256		10%	33%				
						3,655,357	**2,312,997**	**1,342,360**	**2,285,101**	**1,370,256**				**2,237,000**	**1,139,107**	**1,097,893**	**51%**
Trade Adjustment Assistance																	
2006	2021	40790	Trade Adj Assistance - Training 2021	10/1/2021	9/30/2022	132,273	28,555	103,718	27,020	105,253		20%	100%	22,000	2,553		
2007	2022	42003	Trade Adj Assistance - Training 2022	10/1/2022	9/30/2023	103,718	1,535	102,182	1,635	102,082		2%	25%		1,635		
2106	2021	40791	Trade Adj Assistance - Case Management 2021	10/1/2021	9/30/2022	30,118	10,468	19,650	10,720	19,398		36%	100%	8,000	762		
2107	2022	41986	Trade Adj Assistance - Case Management 2022	10/1/2022	9/30/2023	19,398	750	18,648	734	18,664		4%	25%		734		
						285,507	**41,309**	**225,550**	**40,109**	**226,734**				**30,000**	**5,684**	**24,316**	**19%**
Direct Services																	
8000			Corporate\Unrestricted			-			-					42,040	64,905	**(22,865)**	**154%**
						-	-	-	-	-				**42,040**	**64,905**	**(22,865)**	**499%**
						16,387,529	**6,941,449**	**9,068,028**	**6,605,525**	**9,403,936**				**9,148,222**	**4,177,078**	**4,971,144**	**46%**

MIP Fund #	Program Year	NFA ID	Program Name	Start Date	End Date	NFA Award	LTD Expend 12/31/2022	LTD Admin	LTD Expend Less Admin	Category	Category Amount	Percentage	Goal
0306/0406	2021	38112	WIOA Youth 2019	4/1/2021	6/30/2023	$ 1,187,924	$ 525,142	$ 52,484	$ 472,658	**PWE**	102,277	**21.6%**	**20%**
						$ 1,187,924	$ 525,142	$ 52,484	$ 472,658	**OSY**	362,744	**76.7%**	**75%**
0106	2021		WIOA - Adult - 2021-2023	7/1/2021	6/30/2023	$ 1,461,575	$ 1,263,954	$ 114,879	$ 1,149,074	**ITA State**	612,814	**53.3%**	**30%**
0206	2021	39225	WIOA - Dislocated Worker - 2021-2023	7/1/2021	6/30/2023	1,412,136	774,100	$ 77,404	$ 696,697	**ITA State**	469,613	**67.4%**	**30%**

4,177,077.87	**Check total**
-	