



**Executive Board and Board of Directors
Joint Board Meeting
Wednesday, January 28, 2026 –1:30 p.m.**

Join ZOOM Meeting

<https://us02web.zoom.us/j/88292101980?pwd=baJfampKJtw0O6HFxWhGV7yjEfvNA8.1>

Call-in Number: 305-224-1968

Meeting ID: 882 9210 1980

Passcode: 889340

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Please let us know if you hear static, echoing, or any other interference on the line; or if you cannot hear others.

Call 863-385-3672 and ask for Caleb, or Matthew, if you have these or other connectivity issues.

AGENDA

Prior to the start of the meeting, Chair Royal to invite all those present to join in an invocation and Pledge of Allegiance.

I. CALL TO ORDER

The meeting will be jointly called to order by Board Chair David Royal and Commissioner Jerod Gross, Executive Board Chair Elect

- Chair Royal to inquire/announce if any *Requests for Public Comment* have been made.

II. INTRODUCTIONS

- General Introductions by Board members present and participating by phone, and all others present.
- Chair Royal to inquire if there are any others on the phone who have not been identified, and request that they identify themselves by name and agency/organization.

III. SET/AMEND AGENDA: Requires Board and Local Elected Officials (LEO) Approval

IV. CONSENT ITEMS: Requires Board and Local Elected Officials Approval TAB 1

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- October 14, 2025- Finance & Operations Committee Minutes Page 3
- October 15, 2025- Business Enhancement Committee Minutes Page 7
- October 22, 2025- Joint Board Meeting Minutes..... Page 9
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- **Action-** Request to Transfer PY 25-26 DWG to Adult (F&O).....Page 16
- **Action-** Request to Revise Employee Handbook (F&O).....Page 17
- **Action-** Review & Discussion - Education & Industry Consortium Meeting (BEC).....Page 18

V. EXECUTIVE BOARD CHAIR/BOARD OF DIRECTORS CHAIR ACTIONS Tab 2

A. Executive Board: Commissioner Jerod Gross, Executive Board Chair Elect

Action Item(s): Requires LEO Approval

1. Affirmation of Mandatory Board Membership Representative Change.....Page 23

B. Board of Directors: David Royal, Chair

Action Item(s): Requires Board and LEO Approval

None

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	• Desoto & Hardee- Robin Rossetti	
	• Highlands- Melanie Wright	
	• Okeechobee- Mary Smith	
	C. Other items of interest by/for Board Members	
	• Discretion of the Board	
X.	NEXT BOARD MEETING: April 15, 2026- CareerSource Heartland, Sebring	
XI.	ADJOURN	



**Executive Board
&
Board of Directors
Joint Board Meeting**

January 28, 2026

1:30 p.m.

CareerSource Heartland
5901 US Hwy 27 South
Suite 1
Sebring, FL 33870



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Joint Board Meeting
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X.	NEXT BOARD MEETING: April 15, 2026- CareerSource Heartland, Sebring	
XI.	ADJOURN	



CareerSource Heartland
5901 US Hwy 27 South, Suite 1
Sebring, Florida 33870

Youth Council Meeting
Monday, October 13, 2025 – 9:00 a.m.
MINUTES

I. Call to Order

The meeting was called to order at 9:06 a.m. by Gary Ritter, Council Chair. Mr. Ritter inquired if any Requests for Public Comment had been made and was advised that none had.

II. Introductions

Roll was called to identify and confirm committee members present in the room and those participating by phone. Staff and others present were identified. It was determined that quorum had not been established. See end of minutes for all attendees.

III. Presentations:

A. CareerSource Heartland Youth Program Performance to Date

CareerSource Heartland Program Coordinator, Eddie Cuencas, provided a brief overview of the Youth Program at CareerSource Heartland (CSH), detailing the actions that have been taken to transition the currently enrolled youth from the previous provider to CSH's program. He shared activities that are occurring to keep youth and businesses engaged and participating. Mr. Cuencas also presented some achievement stories on youth currently and formerly enrolled in the program. He thanked the Committee and the Board for their guidance and ongoing support, adding that the program builds opportunities that create sustainable futures, strengthen families, and support the growth of this four-county region.

Committee member, Deborah Mancini, thanked Mr. Cuencas for being so committed to youth and community.

IV. Action Items:

A. None

V. Other

No other business was brought before the Youth Council.

VI. Adjourn

Council Chair, Gary Ritter, adjourned the meeting at 9:30 a.m.

Committee members present and participating: Gary Ritter (Chair), Leigh Ann Bellamy, Deborah Mancini, Katherine McAuley, Christina Martin

Committee members absent: Joshua Exendine, Christen Johnson, Emily Roesner, David Royal, Glenn West, Amanda Wilson

Public attendance: None

CSH staff present: Donna Doubleday, Ann Martin, Michele Arena, and Eddie Cuencas, Dana Davis

**Finance & Operations Committee Meeting
Tuesday, October 14, 2025 – 9:00 a.m.**

MINUTES

I. Call to order

The meeting was called to order at 9:03 a.m. by Mr. William Allbritton, Committee Chair. Mr. Allbritton inquired if any Requests for Public Comment had been made and was advised that none had been received.

II. Introductions

Roll was called to identify and confirm committee members present in the room and those participating by phone. Staff and others present were identified (see end of meeting minutes for attendees). It was determined that quorum had been established.

III. Topics

A. Presentation/discussion of:

1. Financial Reports

Financial reports for 7/1/24-6/30/25 and 7/1/25-8/31/2025, were presented. Discussion included comments on the legislative compliance sections of both reports. No expenditure concerns were noted.

2. PY 2024-25 Financial Monitoring Quality Assurance Report

The Florida Commerce PY 2024-25 Financial Monitoring Quality Assurance Report was presented. There were no findings, no noncompliance issues, and no observations or technical assistance identified. Comments were made commending staff.

3. 2025-26 Internal Control Questionnaire and Assessment

The 2025-26 Internal Control Questionnaire and Assessment (ICQ) was presented. The ICQ is an annual self-assessment tool that evaluates whether the Local Workforce Development Board has a system of sound internal controls to avoid or mitigate risks. CSH staff completed the tool and is confident that sound internal controls exist. Comments outline the reasoning for this confidence. Committee discussion included succession planning challenges for the Chief Finance Officer, Chief Programs Officer, Director of IT, and Center Managers/ Coordinators positions. There are processes in place, however individuals have not been identified to fill those in positions. The ICQ must be signed by the Board Chair and submitted to the State prior to October 30, 2025.

B. Action Items:

1. Pay Rate Adjustment for Employees Whose Jobs Change to Meet Organizational Needs

Referring to the Action Item in the agenda packet, Ms. Donna Doubleday (CSH President/CEO) explained that this Board previously granted the President/ CEO the authority to determine employee wages rates within the ranges that are outlined in the Board approved salary matrix. To promote consistency and fairness within the position levels, CSH employees that are transitioning to new or new employees hired for a role have always been given the entry level salary for that position. This process was determined to be a disincentive to long-term employees who have received raises and increases along the way. In October 2024, the Board approved allowing creditable service equivalent to 1 year of service for each 5 years worked in the same department to be added. Although helpful,

this does not address all situations that increase a staff person's level of responsibility. Following Committee review and discussion of the Action Item, Chair Allbritton called for a motion.

- A motion was made by committee member, David Royal, to recommend Board approval of the Pay Rate Adjustments for Employees Whose Jobs Change to Meet Organizational Needs process as written, with an effective date of October 1, 2025.
- Motion seconded by committee member, Jessie Irizarry.
- Motion carried unanimously.

2. Request Transfer of Dislocated Worker Funding to Adult Funding

Referring to the action item in the agenda packet, Ms. Doubleday (CSH President/CEO) explained that with Governor approval Local Workforce Boards may transfer up to 100% of Dislocated Worker funds for expenditure on adult activities. In April 2025, this Board approved a request to transfer 50% (\$119,518.50) of PY 2024-25 DW funds for expenditure on adult activities. Staff respectfully request Board approval to submit a subsequent request for transfer of up to 100% (\$239,037.00) of PY 2024-25 allocated dislocated worker funding for expenditures on adult activities. PY 2025-26 DW funding (\$206,067.00) remains available for DW activities should the need arise. No concerns were noted.

- A motion was made by committee member, Rick Herndon, to recommend Board approval to submit a request to transfer \$239,037.00 of PY 2024-2025 allocated dislocated worker funding for expenditures on adult activities.
- Motion seconded by committee member, David Royal.
- Motion carried unanimously.

3. Annual Performance Incentives

Referring to the action item in the agenda packet, Donna Doubleday (CSH President/CEO) explained in July 2008, the CSH Board approved an Annual Performance Incentive Plan to reward workforce staff efforts toward meeting annual goals and the overall accomplishments of the organization. It was noted that for PY 2024-25 CSH met or exceeded all eighteen of eighteen federal performance indicators and achieved a grade of A-. Staff requests approval to move forward with authorizing incentive awards following the methodology outlined in the Plan, using a base not to exceed fifty thousand dollars (\$50,000) which includes an incentive for the President/CEO for an amount not to exceed \$4,250. This would result in approximately \$34,000 in actual cost. This was included in the approved budget for PY 2025-26. Discussion included questions and clarification on the formula and process that is used to determine award amounts. The Committee was informed that, for the CEO, this Committee's recommendations can further limit the amount presented or not award any incentive. Following discussion, Chair Allbritton called for a motion.

- A motion was made by committee member, Jessie Irizarry, to recommend Board approval of incentive awards as outlined in CareerSource Heartland's Annual Performance Incentive Plan, using the methodology outlined in the Plan, using a base not to exceed \$50,000, and including an incentive for the President/CEO in an amount not to exceed \$4,250.
- Motion seconded by committee member, David Royal.
- Motion carried unanimously.

C. Review of President/CEO travel and credit card charges:

Michele Arena (CFO) presented the President/CEO's travel expenses and credit card charges. Since the last meeting, there were no credit card charges, and her travel reimbursement expenses totaled \$376.65. These charges include local travel.

Committee Chair, William Allbritton, asked if there were any questions or concerns about the expenses as presented. None were noted.

IV. Other

No other items were brought before the committee.

V. Adjourn

Committee Chair, William Allbritton, adjourned the meeting at 9:24 a.m.

Committee members present and participating: William Allbritton (Chair), Rick Herndon, Yessenia Irizarry, David Royal

Committee members absent: Glenn West

Public attendance: None

CSH staff present: Donna Doubleday, Michele Arena, Ann Martin, Dana Davis

Business Enhancement Committee Meeting
Wednesday, October 15, 2025
MINUTES

I. Call to order

The meeting was called to order at 9:07 am. by David Royal, Committee Chair. Mr. Royal inquired if any Requests for Public Comment had been made and was advised that none had been received.

II. Introductions

Roll was called to identify and confirm committee members present in the room and those participating by phone. Staff and others present were identified. It was determined that quorum had been established. See end of minutes for all attendees.

III. Topic

Action Items:

A. Related Party Training Providers

Referring to the action item in the agenda packet, Mrs. Doubleday explained that in September 2024, CareerSource Florida (CSF) revised the Local Workforce Board Conflict of Interest Policy. The previous policy included exemptions applicable to Training Providers, which the CareerSource Heartland (CSH) Board subsequently approved. This exempted Related Party Training Providers from requiring Board/State approval on contracts/agreements that provide WIOA funded occupational/vocational training to customers through Individual Training Accounts (ITA).

CSF's revised policy does not specifically include exemptions, although the definition of "contract" in the procedure suggests such an exemption may exist. The definition was reviewed. Related party contracting requirements were also discussed.

CSH has Agreements with Training Providers to outline statements of work, payment processes, performance reporting requirements, access to records, information sharing, and termination clauses. However, there are no dollar amounts for which to obtain approval. No Training Provider is guaranteed a set amount of funds. Doing so would obligate funds that may or may not be used, since customer choice dictates which eligible Provider will receive an eligible individual's ITA.

In the interest of transparency and accountability, staff requested Board acknowledgment that the following Training Providers are Related Parties and requested Board approval to continue to issue customer ITAs to each, as appropriate. (Indian River State College, South Florida State College). Although a local training provider, Miller Dynamics was not included in this request. Due to other priorities, they are not presently pursuing approval to provide WIOA funded training to customers through ITAs.

Following discussion, Committee Chair Royal called for a motion.

- A Motion was made by Committee member, Efran Schraeder, to acknowledge that Indian River State College and South Florida State College are Related Party Training Providers, and approval to continue to issue customer Individual Training Accounts (ITAs) to each as appropriate.
- Motion seconded by Committee member, Raymond Royce.

- Motion carried unanimously.

*As related-parties, Stephanie Etter, CSH Board Member and Indian River State College employee, Fred Hawkins and Joshua Exendine, CSH Board Members and South Florida State College employees, abstained from voting on this action and signed conflict of interest forms.

B. Review and Discussion of the Education and Industry Consortium Meeting

CSH held an Education and Industry Consortium meeting on September 24, 2025, at South Florida State College (SFSC), Crews Center, 200 US Hwy 27 S, Avon Park, FL 33825. The report was included in the meeting packet for review and discussion. Committee member, David Royal, asked if the consortium committee was shrinking or was it just attendance. Mrs. Doubleday explained this was the first meeting at the location of one of the committee members. Mrs. Doubleday stated a lot of the members join via Zoom, so with most of the meeting being a tour, virtual attendance was less feasible. Mr. Schraeder referenced a handout that was given to the attendees. Mrs. Doubleday stated that handout would be added to the Board's packet and a copy emailed to this committee. Following discussion, the Committee had no recommendations for formal action. The report was accepted as written.

IV. Other

No other business was brought before the committee.

V. Adjourned

Committee Chair, David Royal, adjourned the meeting at 9:15am.

Committee members present and participating: David Royal (Committee Chair), Sonja Bennett, Billie Jo Decker, Denise Grimsley, Raymond Royce, Efran Schraeder, Alex Tijerina

Committee members absent: Andrea Broomfield, Stephanie Etter, Sondra Guffey, Fred Hawkins, Dawn Hoover

Public attendance: None

CSH staff present: Donna Doubleday, Ann Martin, Michele Arena, Dana Davis

**CareerSource Heartland Joint Board of Directors Meeting
Wednesday, October 22, 2025**

MINUTES

I. Call to order

- A. The meeting was jointly called to order at 1:31 p.m. by Senator Denise Grimsley (Chair-Elect of the Board of Directors) and Commissioner Kevin Roberts (Executive Board Chair).
- B. Senator Grimsley inquired if any 'Request for Public Comment' had been made and was advised that none had.

II. Introductions

Senator Grimsley introduced herself and then called for introductions by Board members and others, including those participating by phone. Quorum was established. See end of minutes for all attendees.

III. Set/Amend Agenda

With no changes proposed, Senator Grimsley called for a motion to accept/approve the meeting agenda.

- A motion was made Board member, Stephanie Etter, to approve the agenda.
- Motion seconded by Board member, Alex Tijerina.
- Motion carried.
- LEO approved.

IV. Consent Items

Senator Grimsley inquired if there were any questions/corrections to any of the consent items presented. No corrections were noted. She called for a motion to accept: the minutes from the May 28, 2025 Ad-Hoc Nominating Committee, May 28, 2025 Ad-Hoc Strategic Planning Committee, June 10, 2025 Finance & Operations Committee, June 11, 2025 Business Enhancement Committee, and the June 18, 2025 Joint Board meeting; the Holiday and Office Closure Schedule Revised PY 2025-26; the Related Party Training Providers Action Item; the Review and Discussion of the Education and Industry Consortium meeting (Education and Industry/Sector Strategies quarterly report); the Pay Rate Adjustments for Employees Whose Jobs Change to Meet Organizational Needs Action Item; and the Request Transfer of Dislocated Worker Funding to Adult Funding Action Item. It was noted that the Action Items included in the Consent agenda were vetted by the Board Committees identified in the agenda. It was further noted that Stephanie Etter, President Fred Hawkins, and Joshua Exendine abstained from voting and signed conflict of interest forms for the Related Party Training Provider action.

- A motion was made by Board member, Glenn West, to approve the presented minutes.
- Motion seconded by Board member, Rick Herndon.
- Motion carried.
- LEO approved.

V. Executive Board/ Board of Directors Chair Actions

- A. **Executive Board: Commissioner Kevin Roberts, Chair**

1. Action Item(s): Affirmation of Continued Membership of Board Members Whose Employment Has Changed

Referring to the Action Item, Commissioner Roberts explained that along with appointing new members to CareerSource Heartland's (CSH) Board of Directors (BOD) , CSH's Executive Board (comprised of the Local Elected Officials) is responsible for reviewing BOD members whose employment has changed to ensure that the composition of the BOD continues to meet compliance requirements. He detailed the employment changes for William Allbritton, Senator Denise Grimsley, and Ms. Katherine McAuley. No questions or concerns were noted.

- A motion was made by Executive Board member, Commissioner Sumner, to affirm the continued membership of William Allbritton, Senator Denise Grimsley, and Katherine McAuley.
- Motion seconded by Executive Board member, Commissioner Miller.
- Motion carried unanimously.

Information Item(s):

1. None

B. Board of Directors: Senator Denise Grimsley, Chair-Elect

Action Item(s):

1. Ratification of Revised Policy ADM 01-03

Referring to the Action Item, Senator Grimsley asked if anyone had any questions or concerns. Hearing none, she called for a motion to approve the Ratification of Revised Policy ADM 01-03.

- A motion was made by Board member, Stephanie Etter, to approve the Ratification of Revised Policy ADM 01-03 as presented.
- Motion seconded by Board Member, Rick Herndon.
- Motion carried.
- LEO approved.

2. Request for Approval to Contract with Related Parties

Referring to the Action Item, Senator Grimsley asked if anyone had any questions or concerns. It was noted that Stephanie Etter, President Fred Hawkins, and Joshua Exendine will abstain from voting and have signed conflict of interest forms.

- A motion was made by Board member, Amanda Wilson, to approve contracting with Indian River and South Florida State Colleges to provide the training described in the Action Item, where the total amount for both contracts will not exceed three hundred thousand dollars (\$300,000), and where each contract amount will be based on the respective educational entity's interest and ability to provide these courses.
- Motion seconded by Board member, Rick Herndon.
- Motion carried.
- LEO approved.

Information Item(s):

1. None

VI. Presentations

A. CareerSource Heartland's Youth Program

Program Coordinator Eddie Cuencas reported on the progress of the Youth Program since its transition from South Florida State College to CareerSource Heartland. He presented success stories for current

and formerly enrolled youth, through which he demonstrated how investing in youth is beneficial to the entire community. Mr. Cuencas introduced Juan Lester, a former youth program participant and now owner of his own business, Lester's Air Conditioning. Mr. Lester explained how his experience in the youth program helped him become a successful business owner. Not including himself, his business now employs 8 Technicians. Lester's Air Conditioning provides services to all counties in central Florida.

VII. Committee Reports/Actions

A. Youth Council: Gary Ritter, Chair/ Donna Doubleday, CSH President/ CEO

Ms. Doubleday reported that the Youth Council met on 10/13/2025. Minus Mr. Lester's comments, the meeting consisted of Mr. Cuencas' presentation on the Youth Program at CSH.

B. Business Enhancement Committee: David Royal, Chair/Donna Doubleday/President/ CEO

Ms. Doubleday reported that the Business Enhancement Committee met on 10/15/2025. A quorum was present. The Committee vetted and unanimously approved the *Related Party Training Providers* Action Item. This Action was included in today's Consent Agenda and subsequently approved by both Boards. It was noted that, for the Committee vote, Stephanie Etter and President Fred Hawkins abstained from voting and signed conflict of interest forms.

Ms. Doubleday added that the Committee reviewed the quarterly report for the September 24, 2025, meeting of the Education and Industry/Sector Strategies Consortium. A copy of this report was included in the Board's packet. The Committee had no recommendations to bring before the Board. Board members expressed no concerns with the information presented.

C. Finance & Operations Committee: William Allbritton, Committee Chair

Senator Grimsley presented the written report submitted by the Finance & Operations Committee Chair, William Allbritton. The Committee met on 10/14/2025. A quorum was present at this meeting.

The Committee reviewed the Financial Reports covering 7/1/24 through 6/30/25, and 7/1/25 through 8/31/25. These reports were included in the Board meeting packet. No concerns were expressed regarding the information presented.

The Committee reviewed Florida Commerce's final CSH Financial Monitoring report for PY 2024-25. A copy of this report was emailed to all Members prior to the meeting. There were no findings, no other noncompliance issues, no observations, and no technical assistance issues. No concerns were expressed. The Committee praised staff for doing a great job.

The PY 2025-26 Internal Control Questionnaire and Assessment was reviewed. A copy of this report was emailed to all Members prior to the meeting. This is a self-assessment tool to help evaluate whether the local workforce board has sound internal controls that minimize risk to the organization. The comments explaining the reasons for each rating suggest CSH has strong internal controls in place. No concerns were noted by Committee members. This document has been signed by the Board Chair and submitted to FloridaCommerce.

The Committee reviewed the President/CEO's credit card charges and travel expenses. Since the last meeting Mrs. Doubleday had no credit charges. Her travel expenses totaled \$376.65, for local travel and workforce-related meetings.

Two of the Committee's Action Items, 1) *Pay Rate Adjustments for Employees Whose Jobs Change to Meet Organizational Needs* and 2) *Request to Transfer WIOA Dislocated Worker Funding to WIOA Adult Funding*, were included in the Consent Agenda and subsequently approved by both Boards. It was noted that both Actions had been vetted and unanimously approved by the Committee.

1. Action Item: Annual Performance Incentives

Referring to the action item in the agenda packet, Mr. Allbritton's written report explained that CSH has a Board approved Annual Performance Incentive Plan that rewards staff efforts when annual performance goals are met. As all PY 2024-25 Performance Indicators were met or exceeded, the F&O Committee unanimously voted to recommend approval of incentive awards as outlined in CareerSource Heartland's Annual Performance Incentive Plan, using a base not to exceed fifty thousand dollars (\$50,000), and to include an incentive for the President/CEO for an amount not to exceed four thousand two hundred fifty dollars (\$4,250). It was noted that the actual impact to the budget would be approximately thirty-four thousand dollars (\$34,000) and that this had been included in the original budget. It was further noted that the Board had the authority to award no incentive or a lesser incentive to the President/CEO.

Following discussion, Senator Grimsley called for a motion.

- A motion was made by Board Member, Katherine McAuley, to approve incentive awards as outlined in CareerSource Heartland's Annual Performance Incentive Plan following the methodology outlined in the Plan, using a base not to exceed fifty thousand dollars (\$50,000), and including an incentive for the President/CEO for an amount not to exceed four thousand two hundred fifty-dollars (\$4,250).
- Motion seconded by Board Member, Deborah Mancini.
- Motion carried.
- LEO approved.

VIII. Executive Reports

A. President/CEO Report: Donna Doubleday

The report was as presented in the packet with specific mention made to the items updated after the report was submitted below.

- Board vacancies/changes
With some AARP funding restored, Skylar Harrison has returned to AARP and to Board Membership.
- Additional grants applied for:
Non-Custodial Parent Employment Program CSH was awarded \$200,000.
Rural Initiatives, CSH was awarded \$500,000.

Additionally, the Reemployment Assistance (RA) Trac phone is now in place in the Hardee Center. This provides a dedicated phone line for RA applicants/participants to contact FloridaCommerce regarding RA issues.

B. Programs Report:

As presented in the packet with no items of note and no concerns voiced.

C. Finance Report:

Financial reports for FY 2024-25 year-end June 30, 2025, and financial reports for FY 2025-26 July through August 31, 2025, were presented as explained by Mr. Allbritton's written report on the activities of the F&O Committee.

IX. Time for Board Members/Other

- A. Economic Development updates were reported by Sondra Guffey for Desoto County, Commissioner Kenny Miller for Hardee County, Commissioner Kevin Roberts for Highlands County, and Alex Tijerina for Okeechobee County.
- B. Other items of interest by/for board members

Chief Programs Officer Ann Martin and Center Branch Coordinator Mary Smith presented updates for the DeSoto, Hardee, Highlands, and Okeechobee One-Stop Centers, respectively.

C. Senator Grimsley reminded members to complete the 2025-26 Board Member Refresher Training.

VIII. Next Board Meeting

Senator Grimsley announced the next board meeting will be held on January 28, 2026 at the CSH office in Sebring.

IX. Adjourn

As there were no other matters brought before the Board of Directors and/or the Executive Board, the meeting was adjourned at 2:43 p.m.

After the meeting was adjourned, Commissioner Kenny Miller led the members in the invocation and The Pledge of Allegiance.

Board members present/participating: Senator Denise Grimsley – Chair-Elect, David Royal – Chair, Leigh Ann Bellamy, Andrea Broomfield, Sonja Bennett, Bille Jo Decker, Stephanie Etter, Joshua Exendine, Sondra Guffey, Skylar Harrison, Fred Hawkins, Rick Herndon, Dawn Hoover, Yessenia Irizarry, Christen Johnson, Deborah Mancini, Katherine McAuley, Emily Roesner, Raymond Royce, Efran Schraeder, Alex Tijerina, Glenn West, Amanda Wilson

Board members absent: William Allbritton, Gary Ritter

Executive Board members present/participating: Commissioner Kevin Roberts – Executive Chair, Commissioner Kenny Miller, Commissioner Michael Sumner

Executive Board members absent: Commissioner Jerod Gross- Vice-Chair

CareerSource Heartland staff present/participating: Donna Doubleday, Ann Martin, Michele Arena, Eddie Cuencas, Mary Smith, Dana Davis

Public attendance: Juan Lester/ Lester's Air Conditioning, Tamika Austin/ FloridaCommerce

ACTION ITEM:
Request to Apply to Continue as a Direct Service Provider

Background

Florida Statute 445.007(6) indicates that the local workforce development board may be designated as a one-stop operator and direct provider of intake, assessment, eligibility determinations, or other direct provider services except training services. Such designation may occur only with the agreement of the chief elected official and the Governor as specified in 29 U.S.C. s. 2832(f)(2). Permission may be granted for a period not to exceed three (3) years for any single request submitted by a Local Workforce Development Board.

CareerSource Heartland has been operating as Direct Service Provider of “One-Stop” Operations since 2008 (then Heartland Workforce). Our current approval to operate as such expires June 30, 2026. CSH will need to either procure a service provider for career services or submit a request for an extension to continue to provide career services as of July 1, 2026. The benefits CSH has recognized because of direct provision of services include:

- ❖ increased direct communication with front-line staff
- ❖ approximately \$275,000 fiscal savings during the first three years, with an estimated additional 5% cost savings each year thereafter
- ❖ reduction of administrative costs allowing increased funds to be directed toward service provision
- ❖ streamlined service delivery
- ❖ local direct control of hiring and human resource processes, allowing for prompt action when positions become vacant or when staff members are not performing to acceptable standards; better trained staff, unification of mission, and quicker, more positive response to Board initiatives.

Quality, performance, and consistency happen when everyone understands and strives toward achieving the same mission and goals. Streamlining the organizational structure has resulted in improved quality of services, higher performance levels, consistency of organizational mission and vision, no conflict of interest issues, cost savings, more control, quicker action on Board initiatives, better accountability of staff, unified goals and direction, more effective follow-through, more current response to identified training needs, decreased monitoring findings, and encouragement and fostering of innovation.

Action Requested:

Staff respectfully requests approval to submit to CareerSource Florida a request for extension to continue to operate as a Direct Service Provider.

ACTION ITEM:

Request Transfer of Dislocated Worker Funding to Adult Funding

With the approval of the Governor, WIOA sec. 133(b)(4) provides the authority for LWDBs to transfer up to 100 percent of the funds allocated for dislocated worker (DW) activities for expenditure on Adult activities. LWDBs interested in transferring one program's funding for another must request prior approval from Florida's Department of Commerce (FloridaCommerce).

In October 2025, this Board approved a request to transfer 100% (\$239,037.00) of PY 2024-2025 allocated Dislocated Worker (DW) funding for expenditures on Adult activities, leaving 100% of PY 2025-26 DW funding (\$206,067.00) available for DW activities. Most applicants seeking training meet eligibility under the WIOA Adult criteria rather than the DW criteria. Therefore, staff respectfully requests approval to request a transfer of up to 50% of allocated PY 2025-26 DW funding for expenditures on WIOA Adult activities. This equates to a transfer of \$103,033.50, leaving \$103,033.50 for expenditures on DW activities should the need arise. It is anticipated that Adult funds will be depleted if this request is not granted.

Rationale:

1. Most individuals who are currently enrolled or are seeking training are eligible under the adult program, but not under the dislocated worker program.
2. Most individuals who would qualify for dislocated worker funds are interested in returning to work and are not seeking training.
3. The region's November unemployment rate was 6.7%. Most individuals who might otherwise qualify for DW services do not meet eligibility since they are able to return to same or similar employment.
4. It is anticipated that adult funding would be depleted prior to the end of the fiscal year if this request is not granted.
5. Outreach activities have not successfully recruited new dislocated workers. Activities have included visits to educational classrooms, social media posts, presentations to civic groups and partner entities, and flyers posted in underserved neighborhoods.
6. Transfer of dislocated worker funds for adult expenditures will not adversely impact the provision of services. There are no known pending layoffs that may impact the need for dislocated workers in the local area. Should such an event occur, 50% of FY 2025-2026 allocations (\$103,033.50) would still be available for use.

Action Requested:

Consider approval to submit a request to transfer 50% (\$103,033.50) of allocated PY 2025-2026 Dislocated Worker funding for expenditures on Adult activities.

ACTION ITEM:

Request to Revise Employee Handbook- Leave Use and Payout

CareerSource Heartland's (CSH) long-standing policy has been that employees begin accruing time off upon start date and can use accrued time immediately. New hires accrue 5 hours of PTO for each pay period where they are present (or on approved time off) for at least 50% of that pay period. The CSH Employee Handbook (approved policy) also allows payout of accrued time unless an individual is terminated for cause. Staff recommends delaying use of accrued time until successful completion of the 90-day introductory (probation) period and not providing payout of accrued leave for anyone who does not successfully complete the 90-day introductory period.

Recommended changes to verbiage in the Employee Handbook, to be effective immediately upon approval, are as follows (added verbiage in bold):

"Accrued time off may not be used during the 90-day introductory period."

*"Under no circumstances will employees be paid for unused, accrued PTO if they **do not successfully complete the 90-day introductory period or are terminated for cause, which includes but is not limited to any of the following reasons: misuse or misappropriation...**"*

Action Requested:

Consider approving the policy and verbiage changes as indicated, to be revised in the Employee Handbook and to be effective immediately:

1. Accrued time off may not be used during the 90-day introductory period;
2. *"Under no circumstances will employees be paid for unused, accrued PTO if they **do not successfully complete the 90-day introductory period or are terminated for cause, which includes but is not limited to any of the following reasons: misuse or misappropriation...**"*

ACTION ITEM:

**Review and Discussion of the
Education and Industry Consortium/Sector Strategies Meeting**

Senate Bill 240, signed into law May 15, 2023, requires Local Workforce Development Boards (LWDB) to create Education and Industry Consortiums to obtain independent information from stakeholders in the local area. On October 25, 2023, CareerSource Heartland's (CSH) Board of Directors and Executive Board adopted an Education and Industry Consortium Strategic Policy defining the requirements for consortium membership and quarterly reporting.

Education and Industry (E & I) Consortiums serve as independent advisory groups designed to provide community-based information related to educational programs and industry needs, with the intention of informing the LWDB on programs, services, and partnerships in the service delivery area. The LWDB is encouraged to consider the information obtained from the education and industry consortium to determine effective ways to grow, retain and attract talent to the service delivery area.

Sector Strategies (SS) are industry-focused regional approaches that bring together employers, educators, workforce systems, and community organizations to address workforce needs and promote economic growth.

To promote efficiency, in April 2025, the CSH Boards voted to combine the (E & I) and SS Initiative meetings.

CSH held its second combined quarterly Education and Industry Consortium/Sector Strategies meeting on December 3, 2025. The report is included for review and discussion.

Action Requested:

Committee and Board Discretion

Local Workforce Development Board 19 CAREERSOURCE HEARTLAND EDUCATION AND INDUSTRY CONSORTIUM] QUARTERLY REPORT

A. GENERAL INFORMATION

Report quarter: October 2025- December 2025

Date of meeting: December 3, 2025

Report prepared by: D Doubleday, D. Davis

Local workforce development board contact: D Doubleday **Date:** December 3, 2025

B. ATTENDANCE

Name	Organization	Industry or Education Organization	Contact Information
Krystin Chapman	The Development Group	Industry-Economic Development	kchapman@thedevelopmentgroup.net
Tina Gottus	South Florida State College	Education	gottust@southflorida.edu
Scott Morgan	School Board of Highlands County	Education	morgans@highlands.k12.fl.us
Daryl Roehm	Okeechobee County School District	Education	roehmd@okee.k12.fl.us
Sara Sebring	Everglades Seasoning	Manufacturing	sara@evergladesseasoning.com
Kathy Severson	School District of DeSoto County	Education	kathy.severson@desotoschools.com
Dana Davis	CareerSource Heartland	Workforce	ddavis@careersourceheartland.com

Donna Doubleday	CareerSource Heartland	Workforce	ddoubleday@careersourceheartland.com
Ann Martin	CareerSource Heartland	Workforce	amartin@careersourceheartland.com

B. SUMMARY REPORT

The Consortium Chair, Scott Morgan, welcomed participants and reminded everyone of the three key components that are the focus of this Consortium, which will always be shown at the top of the agenda.

1. Summary Analysis of local labor market based on the industry representative needs and educational offerings.
2. Information on priority industry sectors and occupations for the local area; and
3. Information on the status of existing talent pipelines for in-demand occupations.

Ms. Doubleday reported that six business members who planned to join today sent their regrets for being unable to participate. Each had last minute/unexpected business situations arise that required immediate attention.

Discussion:

A. Labor Market Information

i. August 2025 Florida Counties Ranked by Unemployment Rate

Members reviewed the August 2025 Florida Counties Ranked by Unemployment Rate: CareerSource Heartland (19). Mr. Morgan reported the layoff and unemployment numbers. No questions or concerns were raised by members.

ii. Industry Updates from Members

Mr. Morgan reported the Florida Chamber Foundation’s Scorecard data for the area showing a year-over-year decline in the number of open jobs and an increase in the number of people unemployed. He asked participants about the local trends in their specific industries or areas represented. Ms. Sara Sebring stated that Everglades Seasoning has not had any layoffs, and no layoffs are planned. One position was recently added. Ms. Sebring also stated that the food industry in Florida has taken on a big change lately due to Aldi’s buying out the Winn-Dixie stores. The floor plans of those stores have been

reduced drastically in size. The retail chain is changing. Krystin Chapman from The Development Group stated that in Hardee County she notices that growth is stalling, especially in the housing market. Some growth continues in the commerce park. She does not anticipate area layoffs but does not see the hiring frenzy that previously existed. Tina Gottus from South Florida State College stated that the trucking industry and construction (especially electrical) have multiple open positions.

Ms. Doubleday said she would query the members who were not able to participate today and would report final responses to the Consortium, to keep all aware of the local trends.

B. Existing Talent Pipelines

i. New Training Opportunities

Mr. Morgan drew the members' attention to the "You Asked, We Listened" handout. Ms. Doubleday explained that this committee along with several local businesses have shared that soft skills (foundational skills) are very much needed in the workplace. All have also shared the need for basic computer skills. Several businesses also expressed the understanding that Artificial Intelligence (AI) is here, yet they are not comfortable implementing as they are not sure how to do so and maintain business safety and security. CareerSource Heartland (CSH) has received a grant that will allow individuals and businesses to attend training courses for soft skills (5G), and businesses to send employees to AI, and Microsoft (computer skills) courses. Ms. Doubleday briefly reviewed the details on the handout, adding that Indian River State College has also committed to providing computer skills and AI training to businesses. She indicated the grant allows CSH to reimburse businesses 100% of tuition costs upon course completion. This grant will end on 06/30/2026.

Mr. Roehm stated he would share this training information with the Okeechobee Economic Development Corporation. He commented that the 5G course was particularly good and he thought several Okeechobee businesses would be interested.

Tina Gottus added that they would like each 5G course to have a minimum of 10 participants, adding that the course is meant to be fun and interactive. Historically they found that fewer than 10 participants tended to limit the interaction, which also limits the course "takeaways."

- Other discussion:

Mr. Morgan reminded all committee members that most of them were appointed in January 2024, the terms of this committee are a 2-year commitment, and many are coming up for renewal in January 2026. Mr. Morgan stated that members are appointed by the Chair of the Board of CareerSource Heartland. He stated Ms. Doubleday will be reaching out to members whose terms are expiring to determine their interest in continuing. Mr. Morgan also asked if members are unable to commit to continuing to serve that they please nominate someone to represent their industry.

As Mr. Morgan adjourned the meeting, he thanked all for their input, indicated we will meet again in the first quarter of 2026, and wished all a happy holiday season.

ACTION ITEM:
Affirmation of Mandatory Board Membership
Representative Change

Chief Local Elected Officials (CLEOs) are required to approve workforce board members for their Local Workforce Development Area, as mandated by the Workforce Innovation and Opportunity Act (WIOA). The CLEOs must select members according to criteria established by the Governor and the State, which ensures a majority of its members represent business and meet the required Board composition. CareerSource Florida guidance indicates that members who change employment should be re-approved to ensure continued compliance with membership requirements. CareerSource Heartland requests affirmation of mandatory membership where the agency's representative has changed.

Staff respectfully requests affirmation of Sharon Wright's appointment to the CareerSource Heartland (CSH) Board of Directors. Sharon Wright has been appointed the Interim Area Director for the Division of Vocational Rehabilitation, in place of Wayne Olson who retired in October.

Mr. Olson filled two mandatory seats - the Government Representative for Vocational Rehabilitation, and the Workforce-Community Based Organization (Serving Individuals with Disabilities). Ms. Wright would serve in the same dual capacity.

Action Requested:

Consider affirming the appointment of Sharon Wright to CareerSource Heartland's Board of Directors as indicated above.

**Heartland Workforce Investment Board, Inc.
DBA: CareerSource Heartland
Audit for the Year Ended June 30, 2025**



Overview

- ❖ Thank You and Audit Process

Independent Auditor Reports on:

- ❖ Financial Statements (pages 1-3) - Unmodified Opinion
- ❖ Internal Control and Compliance (pages 15-16) - No findings
- ❖ Compliance and Internal Control over Major Federal Program(s) (pages 21-23) - No findings

Required Communications

- ❖ Our Responsibility in Relation to Financial Statement Audit
- ❖ Significant Disclosures
 - Note 2 – Liquidity and Availability
 - Note 3 – Concentrations of Credit Risk and Significant Funding Source
 - Note 7 – Leases
- ❖ Significant Difficulties Performing Audit, Disagreements with Management - None
- ❖ Audit Adjustments – none noted
- ❖ Passed Audit Adjustments – none noted
- ❖ Current Year Recommendations – none noted

Financial Highlights

- ❖ Revenues - \$3,221,866
 - Federal grants: Decrease of approximately \$294k (8.4%) from prior year
- ❖ Expenses - \$3,203,574
 - Decrease of approximately \$321k (9.1%) from prior year
- ❖ Net Assets(Deficit) - \$(3,162)
 - Total: Increase of approximately \$18k from prior year (All Unrestricted)



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2025-2026
Business
Enhancement
Committee



2025-2026
Youth Council
Committee



WIOA Youth Program Youth Council Report

An equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities. All voice telephone numbers may be reached by persons using TTY/TDD equipment via the Florida Relay Service at 711

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PYP to CareerSource WIOA Youth Program

Transitioning Participants from SFSC Panther Youth Program to CareerSource Heartland WIOA Youth Program

39 In School Youth

49 Out of School Youth

88 Total Participants

Current Participants Served 2025/2026

County	Desoto	Hardee	Highlands	Okeechobee
In School	05	07	18	09
Out of School	01	08	29	15
Total	06	15	47	25

Outcomes & Closures

* New Out of School	05	
Case Closure	23	
Post Secondary	15	
Employment	07	(average hourly earning \$16.00 per hour)
Military	01	

Participants Accomplishments



High School Diploma	17
GED	06
Occupational Certificate	02



Lack of Stable Support Systems



- ▶ Many at-risk youth experience unstable home environments, limited parental involvement, or frequent housing changes.
- ▶ This instability can lead to poor school attendance, difficulty focusing on academics, and a lack of guidance or encouragement to persist in school or pursue employment opportunities.

Academic Gaps and Limited Access to Resources

Youth often enter Adult Education with learning gaps due to earlier educational disruptions.

Barriers to tutoring, technology, transportation, and career guidance reduce academic persistence and delay entry into the workforce.



Barriers to Employment and Career Readiness

Youth lack work experience, professional skills, or exposure to career pathways.

Challenges such as limited transportation, childcare responsibilities, criminal justice involvement, or a lack of soft skills (e.g., communication, time management) can significantly hinder their ability to secure and maintain employment.



Thank you!

Eddie Cuencas

Program Coordinator

CareerSource Heartland

5901 US Hwy 27 South

Suite 1

Sebring, FL 33870

(863) 385-3672 Ext.1328



2025-2026
Finance & Operations
Committee

ACTION ITEM:

**Request to Increase Contract
Sunshine Staffing as Employer of Record for CareerSource Heartland's
Temporary Employment Needs**

On occasion, CareerSource Heartland benefits from the ability to utilize a staffing agency to meet short-term, temporary hiring needs. Examples include employee vacations, extended leaves of absence, and unexpected or long-term position openings.

For Program Year (PY) 25-26, the CSH Joint Boards approved Sunshine Staffing serving as employer of record for CSH temporary employees as the need arises. The maximum dollar amount requested and approved for this purpose through June 30, 2026, was \$7,500.

Staff respectfully requests increasing the total dollar amount of this contract to \$23,000. This is an increase of \$15,500. This would allow CSH to continue to meet emergency needs while searching for the talent needed to properly fulfill open positions.

- ✦ As a related-party contract, Jessy Irizarry, CSH Board member and employee of Sunshine Staffing, must abstain from voting on this action and must sign a conflict-of-interest form.

Approval by two-thirds of the Board, a quorum having been established, is required.

Action Requested:

Consider CSH staff's request to increase Sunshine Staffing's contract to serve as employer of record for CSH temporary employees from \$7,500 to \$23,000, through June 30, 2026.

CAREERSOURCE HEARTLAND

PROGRAM YEAR 2025-2026

FINANCIAL & PROGRAMMATIC MONITORING
AS OF NOVEMBER 11, 2025

Independent Accountants' Report
On Applying Agreed-Upon Procedures

To the Board of Directors and Management of CareerSource Heartland:

We have performed the procedures enumerated below in the attached sections on the fiscal and programmatic records of CareerSource Heartland (CareerSource) as of November 11, 2025, for the program year ending June 30, 2026. CareerSource's management is responsible for the fiscal and programmatic records.

An agreed-upon procedures engagement involves the practitioner performing specific procedures that the engaging party has agreed to and acknowledged to be appropriate for the intended purpose of the engagement and reporting on findings based on the procedures performed. CareerSource has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of conducting fiscal and programmatic monitoring. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

For reporting purposes, findings and observations are as follows:

Findings—These items reflect non-compliance with governing regulations, internal policies, or contractual requirements and may illustrate questionable costs and/or problematic deficiencies in internal controls. These items can also indicate ineffective or improper procedures, systems, and/or records maintenance.

Observations—These items may be proactive in nature and highlight specific situations where particular changes may enhance customer service and program outcomes, strengthen internal controls, or improve financial information and documentation.

The procedures and associated findings and observations are detailed in the following sections:

- I. CareerSource
- II. One-Stop Operator
- III. WIOA Adult/Dislocated Worker
- IV. WIOA Youth
- V. Wagner-Peyser
- VI. Reemployment Services and Eligibility Assessment (RESEA)
- VII. Welfare Transition Program
- VIII. Supplemental Nutrition Assistance Program (SNAP)

We were engaged by CareerSource to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the fiscal and programmatic records of CareerSource. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of CareerSource and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

November 20, 2025

I. CareerSource

Procurement Review

1. We randomly selected the One-Stop Operator procurement for the Program Year 25-26, obtained the procurement file prepared by the third-party utilized to conduct the procurement, and inspected the agreement and/or procurement files to determine whether proper procedures related to the procurement were followed and properly documented, using FloridaCommerce's 2024-2025 Financial Monitoring Tool and CSF Policy #97 – One Stop Operator Procurement.

There were no findings identified as a result of applying the procedures listed to the sample selected.

Observations:

As a result of applying the procedures, we observed the following that should be addressed:

1. The RFP prepared by the third-party contained a link to their website in order to obtain information about the Stevens Amendment rather than CareerSource's website.

Recommendation:

For future procurement of the One-Stop Operator, the link to obtain information about the Stevens Amendment should direct to CareerSource's information.

Response: This information has been noted and will be implemented as appropriate in future One-Stop Operator procurements.

2. We randomly selected the Auditing procurement for the Program Year 25-26, obtained the procurement and contract files, and inspected the contract and/or procurement files to determine whether proper procedures were followed and were properly documented, using FloridaCommerce's 2024-2025 Financial Monitoring Tool.

There were no findings or observations identified as a result of applying the procedures above to the sample selected.

Financial Review

1. We randomly selected the operating account bank statement and reconciliation for the month ended September 30, 2025, and performed the following:
 - a. Confirmed whether the bank account was reconciled and reviewed in a timely manner.
 - b. Traced the reconciled bank balance to the general ledger.
 - c. Mathematically checked the clerical accuracy of the reconciliation.

- d. Compared the bank balance listed on the reconciliation to the bank statement.
- e. Traced a random sample of payroll transfers to supporting documentation.
- f. For a random sample of the cleared check images included with the bank statement, agreed the payee, check date, and amount per the cleared check image to the check register.
- g. For the list of outstanding checks, traced the check number and amount to the check register.
- h. Accounted for the sequence of checks listed in the check register for September by tracing the check number to the bank statement or the list of outstanding checks, or by examining the voided check.
- i. Inquired about any large or unusual outstanding checks that were outstanding for a period of time.
- j. Completed the section of FloridaCommerce's monitoring tool related to cash management.

There were no findings or observations identified as a result of applying the procedures above to the sample selected.

2. We selected a random sample of nine simplified acquisitions (\$250,000 or less per local policy) and four expense reimbursements from the period ended October 3, 2025, and two credit card charges (VISA Business Card) from the statement closing date August 1, 2025, reviewed current policies and procedures, and determined whether:

- a. check data agreed to invoice(s);
- b. the check contained an authorized signature and endorsement agreed to payee, or bank guaranteed lack of endorsement;
- c. the disbursement was supported by proper documentation and approval;
- d. purchasing and travel procedures were followed, and a cost or price analysis was performed, if applicable;
- e. the cost was allowable, reasonable, and necessary;
- f. the cost was properly charged (i.e., benefiting program or cost pool) and classified;
- g. payment traced to general ledger posting;
- h. prior approval procedures were followed in accordance with FloridaCommerce guidance;
- i. the cost was properly capitalized, if applicable; and

- j. contracts in excess of \$35,000 were posted on CareerSource's website in accordance with the FloridaCommerce grantee/subgrantee agreement.

There were no findings identified as a result of applying the procedures above to the sample selected.

Observations:

1. As a result of applying the procedures to the sample selected, we observed the following that should be addressed to improve financial documentation and information:
 - Enablewise, LLC (ck# 20525)
 - The purchase of an IT appliance through CareerSource's managed IT services vendor was documented by CareerSource utilizing micro-purchase procedures; however, since Concertium (Enablewise) purchased this product and is passing the cost through to CareerSource, support for the vendor quote/invoice should be obtained from Concertium to properly support the documented procurement and cost.

Recommendation:

CareerSource should ensure that documentation to substantiate the cost of the IT appliance is obtained and placed with the purchasing documents.

Response: CareerSource Heartland has obtained documentation to substantiate the cost of these items and has included this with the purchasing documents.

3. We randomly selected the September 2025 cost allocation and indirect cost recovery schedules and performed the following:
 - a. We obtained and inspected CareerSource's Cost Allocation Plan (CAP) and performed the following for the month-end cost pool allocations (Center General Expenses, Center Leases, Center Payrolls & Fringe):
 1. Determined whether the method of allocation agreed with the approved cost allocation plan.
 2. Traced allocation bases to supporting documentation/schedules.
 3. Traced allocable cost data to supporting documentation and general ledger.
 4. Recalculated allocation base percentages and cost pool allocations.
 5. Traced cost pool allocations to the general ledger.
 - b. We obtained and inspected CareerSource's Negotiated Indirect Cost Agreement (NICA) and Indirect Cost Plan/Proposal (ICP) and, for the indirect cost recovery worksheet, determined whether:

1. direct costs and exclusions traced to the general ledger and supporting schedules, when applicable;
2. modified total direct costs (MTDC) were correctly calculated by fund;
3. the indirect cost recovery method agreed with the approved NICA;
4. indirect cost recovery was correctly calculated by fund and between admin and program; and
5. indirect costs were properly posted in the general ledger by fund.

There were no findings or observations identified as a result of applying the procedures above to the sample selected.

4. We randomly selected the SERA cash draw worksheet for the October 31, 2025, cash order and determined whether the request for funds was supported by documentation of the anticipated expenditures.

There were no findings or observations identified as a result of applying the procedures above to the cash order selected.

5. We randomly selected the 2024 WIOA Dislocated Worker (NFA ID# 43950), 2024 WIOA Youth (NFA ID# 43782), 2025 WIOA State-Level Rural Initiatives (NFA ID# 45569), 2025 WIOA State-Level Sectors of Strategic Focus (NFA ID# 45611), 2024 SNAP (NFA ID# 44728), 2025 WTP (NFA ID# 45493), and 2024 RESEA (NFA ID# 44473) grants, obtained the Financial Report Summary (FRS) for each grant for the most recent month reported to FloridaCommerce (September 2025), and performed the following:

- a. Confirmed the mathematical accuracy.
- b. Traced SERA year-to-date expenditures and current obligations to supporting schedules and the general ledger.
- c. Determined whether costs were properly reported among the SERA cost categories.
- d. Determined whether administrative costs were limited to the appropriate guidelines.

There were no findings or observations identified as a result of applying the procedures above to the sample selected.

Payroll Review

1. We randomly selected the Paychex payroll register for the payroll pay period ended September 30, 2025 (pay date 9/30/2025), and, for a random sample of eight employees, determined whether:

- a. check/direct deposit data agreed to payroll register;
 - b. gross pay recalculated and deductions appeared reasonable;
 - c. leave was properly tracked and approved, and days of leave agreed to the September 2025 Personnel Activity Reports (PARs);
 - d. the pay rate for the employee was authorized and in compliance with the requirements of the FloridaCommerce grantee/subgrantee agreement, when applicable;
 - e. payroll allocation percentages recalculated and traced to supporting PARs;
 - f. payroll cost allocations recalculated and traced to supporting documentation;
 - g. costs were properly allocated and classified; and
 - h. costs traced to general ledger postings.
2. We selected the Blue Cross and Blue Shield of Florida (ck# 20433) employee insurance payment for the month of September 2025 and determined whether check data agreed to invoice, the check was properly signed and cleared the bank, the invoice was supported by proper documentation and allocation for the random sample of employees selected above, and costs traced to general ledger postings.
 3. For the random sample of employees selected, we determined whether employee positions and salary information for each position and Exhibit E were posted on CareerSource's website in accordance with the FloridaCommerce grantee/subgrantee agreement and F.S. 445.007(13).

There were no findings or observations identified as a result of applying the procedures above to the sample selected.

Customer-Related Expenditures

1. We selected a random sample of eight training, training-related, and support service payments from the period ended October 31, 2025, obtained the supporting documentation for each disbursement, and determined whether:
 - a. the check agreed to supporting documentation;
 - b. the check contained an authorized signature and cleared the bank;
 - c. the disbursement was supported by proper documentation and approval;
 - d. the cost was allowable, reasonable, and necessary;

- e. the cost was properly allocated and classified;
- f. the payment traced to CareerSource's general ledger and the ITA tracking system, if applicable;
- g. the customer was registered in the appropriate State system and the service was properly documented;
- h. the training vendor appeared on the approved training vendor list, a signed agreement with the training vendor exists, and the cost was incurred for a demand occupation, if applicable; and
- i. the approved training budget was properly recorded in the ITA tracking system, if applicable.

There were no findings or observations identified as a result of applying the procedures above to the sample selected.

2. We randomly selected a payment to Sunshine Staffing of Highlands County (ck #20567), selected the work experience payroll pay period ended 9/28/25 (invoice #1011292), and performed the following:

- a. Confirmed the mathematical accuracy.
- b. Determined whether the disbursement was supported by proper documentation and approval.
- c. For the WIOA Youth listed on the invoice, inspected records to determine whether:
 1. the amount billed recalculated, and the rate billed was properly substantiated;
 2. gross pay recalculated and deductions appeared reasonable;
 3. the pay rate was authorized;
 4. hours paid/billed traced to the supporting timesheet and pay register;
 5. the timesheet was properly signed and approved;
 6. a signed worksite agreement and job description existed; and
 7. the customer was enrolled in Employ Florida as WIOA ISY or OSY, and a paid work experience activity was open reflecting the correct funding source.
- d. Determined whether costs were properly classified and traced to general ledger postings.

There were no findings or observations identified as a result of applying the procedures above to the sample selected.

3. We selected a random sample of one WIOA Incumbent Worker Training (IWT) reimbursement request from the period ended October 31, 2025, and performed the following:
 - a. Confirmed the mathematical accuracy.
 - b. Determined whether the check contained an authorized signature and endorsement agreed to payee, or bank guaranteed lack of endorsement.
 - c. Determined whether the amount invoiced/reimbursed agreed with the agreement.
 - d. Determined whether appropriate documentation as required by the contract/agreement was submitted to support payment.
 - e. For the trainees listed on the invoice, determined whether:
 1. the customer was registered in EF with the appropriate activity and funding source identified;
 2. a Measurable Skills Gain was recorded in EF upon training completion; and
 3. the employment wage recorded in EF at case closure agreed with the information provided by the employer, if applicable.

DeSoto Memorial Hospital (ck# 20343, \$842.00)

There were no findings or observations identified as a result of applying the procedures above to the sample selected.

Support Service Cards

1. Through inquiry of CareerSource staff, we obtained an understanding of the current supportive service gas cards purchasing, issuance, tracking, and reconciliation processes utilized.
 - a. We randomly selected a sample of two WIOA, two WTP, and one NCPEP customers who received cards for supportive services for July through September 2025, and:
 1. For WIOA customers, determined if the support service activity was open in EF and the cards issued were documented in case notes.
 2. For NCPEP customers, determined if the support service activity was open in EF and the cards issued were documented in case notes.
 3. For WTP customers, vouched the card load to OSST to determine if the service and amount were properly documented.

4. For WIOA customers, determined if an attestation was obtained documenting the card was used for the intended purpose.

There were no findings or observations identified as a result of applying the procedures above to the sample selected.

II. One-Stop Operator

1. We randomly selected the June 2025 One-Stop Operator quarterly report, inspected the report, and interviewed staff to determine if it, at a minimum, addressed the following:
 - a. Compliance with disclosure of any potential conflicts of interest arising from the relationship of CareerSource as the One-Stop Operator with particular training service providers or other service providers
 - b. Compliance with Federal regulation and procurement policies
 - c. Oversight of the coordination of service delivery among the required One-Stop partners and service providers, including assurance that practices are in place to encourage services to individuals with barriers to employment
 - d. Provision of quarterly reports indicating how the One-Stop operation was evaluated to determine compliance, including any necessary actions, recommendations, or suggestions for improvement
 - e. Development of Memorandums of Understanding (MOUs) and Infrastructure Funding Agreements (IFAs) with One-Stop Partners
2. We randomly selected the Division of Blind Services MOU/IFA agreement from the list of required One-Stop partners and inspected the agreement to determine if the following key elements required by TEGs 16-16 and 17-16 were included in the applicable document:
 - Description of services
 - One-Stop Operating budget
 - Access
 - Referral
 - Duration
 - Modification process
 - Signatories of Chief Elected Official, Local Board Director, and Partner
 - Identification of all One-Stop Partners participating in the IFA
 - A description of the periodic modification and review process for the IFA
3. We determined if the IFA reconciliation process was performed for all required partners for the period ended June 30, 2025.

There were no findings identified as a result of applying the procedures above to the sample selected.

Observations:

As a result of applying the procedures above, we observed the following that should be addressed:

1. The IFA reconciliation for the period ended June 30, 2025, for PY24-25 has not yet been completed. Per the IFA agreement, costs are to be reconciled biannually.

Recommendation:

The IFA reconciliation should be prepared as soon as possible and distributed to the required partners.

Response: CareerSource Heartland has initiated the January-June 2025 and PY24-25 IFA reconciliations and is awaiting partner responses.

Once all responses have been received, the reconciliations will be finalized, and copies will be sent to all required parties.

III. WIOA Adult/Dislocated Worker

WIOA Adult/DW File/System Review

1. We selected a random sample of six WIOA Adult, Dislocated Worker, and Special Project customers from new enrollments in Employ Florida (EF) during PY24-25 and PY25-26 and inspected customer files and EF for evidence of eligibility and program documentation, using information on FloridaCommerce's 2025-2026 WIOA Adult/DW Programmatic Review Tool.

Findings:

There were no findings identified as a result of applying the procedures above to the sample selected, except for:

1. CareerSource Florida Workforce Policy #127, effective 5/21/25, requires that the Objective Assessment Summary (OAS) and Individual Employment Plan (IEP) in EF be completed; however, the two customers in our sample who were enrolled on or after the effective date of this policy had only an IEP in EF. For both customers, the Objective Assessment was detailed in the case notes in EF.

Recommendation:

In accordance with CareerSource Florida guidance, both the OAS and IEP in EF should be completed for all WIOA enrollments on or after 5/21/25.

Response: Program staff has been reminded to conduct both the OAS and the IEP in Employ Florida. This will be reviewed during internal monitoring to ensure we are complying.

Observations:

As a result of applying the procedures to the sample selected, we observed the following that should be addressed to improve case management, case file documentation, and system information:

1. CareerSource Florida Workforce Policy #127 requires that the IEP developed for each WIOA Adult and Dislocated Worker contain both a short- and long-term goal. For the following customers who were enrolled prior to the effective date of this policy, CareerSource's locally developed IEP was completed, and this form does not explicitly identify short- and long-term goals:

Customer	EF ID#
S.J.	13727561
L.L.	16304552
A.P.	16659380

Recommendation:

Since the IEP in EF is designed to identify short- and long-term goals and objectives and intended to be kept up-to-date regarding the outcomes, CareerSource should consider completing an IEP in EF for these customers, as well as any others who were enrolled prior to the effective date of CareerSource Florida Workforce Policy #127.

Response: Program staff are aware of this requirement and will enter the IEP in Employ Florida as required for those customers coming into the program after the requirement date.

2. For D.B. (State ID# 16772130), the IEP in EF does not address the provision of transportation assistance while the customer attends occupational skills training.

Recommendation:

The customer's IEP should be updated to reflect that transportation assistance is being provided while the customer attends training.

Response: The Supportive Service – Transportation Assistance code 181 has been entered in Employ Florida.

3. For R.C. (State ID# 15237745), the ITA Budget Worksheet indicated 9/1/25 was the completion date of occupational skills training; however, the Occupational Skills Training activity was closed with an actual end date of 10/1/25.

Recommendation:

Staff should update the Occupational Skills Training activity in EF to reflect the correct end date of training.

Response: We are unable to change the dates in Employ Florida as the case is closed. Supervisory staff have discussed this issue with applicable staff to ensure staff know to close the activity when the actual training ends.

4. For L.L. (State ID# 16304552), the PY25-26 Measurable Skills Gain attainment date recorded in EF did not agree with documentation in the customer file; it appeared that staff used the date the documentation was received rather than the attainment date.

Recommendation:

Staff should update EF as appropriate to reflect the correct attainment date for this Measurable Skills Gain.

Response: This was corrected in Employ Florida. Internal monitoring will review MSG dates in files monitored to ensure they have been entered correctly.

2. We selected a random sample of two WIOA Incumbent Worker Training (IWT) customers from enrollments in EF during PY25-26 and inspected customer files and EF for evidence of eligibility and program documentation, using information on FloridaCommerce's 2025-2026 WIOA Adult/DW Programmatic Review Tool.

There were no findings or observations identified as a result of applying the procedures above to the sample selected.

3. We selected a random sample of three WIOA Adult and Dislocated Worker customers whose cases exited during PY24-25 and inspected customer files and EF for evidence of proper case closure and follow-up, using information on FloridaCommerce's 2025-2026 WIOA Adult/DW Programmatic Review Tool.

There were no findings or observations identified as a result of applying the procedures above to the sample selected.

IV. WIOA Youth

File/System Review

1. We selected a random sample of five WIOA Youth customers enrolled in Employ Florida (EF) by South Florida State College (SFSC) during PY24-25 and transferred to CareerSource for case management during PY25-26 and inspected customer files and EF for evidence of eligibility and program documentation, using information on FloridaCommerce's 2025-2026 WIOA Youth Programmatic Review Tool.

Findings:

There were no findings identified as a result of applying the procedures above to the sample selected, except for:

1. For all WIOA Youth in our sample, there was no documentation in the customer file to indicate that each youth was made aware of the 14 program elements of the WIOA Youth program.

Recommendation:

All youth are required to be made aware of the full menu of services under the WIOA Youth program; CareerSource should consider developing a form for participant signature that outlines all services available to ensure this requirement is met.

Response: All youth were made aware of the 14 program elements at entrance to the program, but this was not documented. To ensure compliance, a form has been developed for all youth to sign. The signed forms will be maintained in the customer file to ensure compliance.

Observations:

As a result of applying the procedures to the sample selected, we observed the following that should be addressed to improve case management, case file documentation, and system information:

1. For A.S. (State ID# 16673995), the youth received a GED on 8/13/25, but the GED activity remains open in EF and the GED goal on the youth's ISS has not been closed.

Recommendation:

Staff should update EF as appropriate to reflect this youth's GED attainment.

Response: The GED Activity was closed on 8/13/2025 and the ISS was also updated and closed.

2. For H.I. (State ID# 16691748), a Measurable Skills Gain was recorded as attained on 4/11/25, but this date did not appear to correlate with any of the certificates in the customer file.

Recommendation:

Staff should update EF as appropriate to reflect the correct attainment date for this Measurable Skills Gain.

Response: This was corrected in Employ Florida to reflect the correct attainment date.

2. We selected a random sample of three WIOA Youth customers previously served by SFSC whose cases exited during PY24-25 and inspected customer files and EF for evidence of proper case closure and follow-up, using information on FloridaCommerce's 2025-2026 WIOA Youth Programmatic Review Tool.

There were no findings or observations identified as a result of applying the procedures above to the sample selected.

V. Wagner-Peyser

Services Review

1. We selected a random sample of 15 Wagner-Peyser customers from Employ Florida (EF) and inspected documentation in EF for the period July 1, 2025, through November 3, 2025, to determine whether proper procedures were followed and the services provided were properly documented, using FloridaCommerce's 2025-2026 Wagner-Peyser Programmatic Review Tool.

There were no findings or observations identified as a result of applying the procedures above to the sample selected.

Job Order Review

1. We selected a random sample of 10 Wagner-Peyser job orders with open dates of July 1, 2025, or subsequent and inspected the job orders documented in Employ Florida, using information on FloridaCommerce's 2025-2026 Wagner-Peyser Programmatic Review Tool to determine whether proper procedures were followed.

Findings:

There were no findings identified as a result of applying the procedures above to the sample selected, except for:

1. The following job order did not comply with EEO laws regarding restrictions that are not bona-fide occupational qualifications:

Job Order	Comments
12500609	Inappropriate requirements: Age requirement without an explanation.

Recommendation:

Staff should ensure each job order is properly verified and reviewed for inappropriate requirements prior to posting the job order in EF.

Response: This job order was corrected per the employer's permission in Employ Florida.

2. The following job order that listed a zero-wage rate did not document in a case note that the employer pays equal or greater than the Florida minimum wage rate:

Job Order
12506953

Recommendation:

Staff should case note in EF that the employer pays equal or greater than the Florida minimum wage rate when the job order does not list the wage rate.

Response: The job order was corrected to state “the employer pays equal or greater than the Florida Minimum Wage rate.”

VI. Reemployment Services and Eligibility Assessment (RESEA)

File/System Review

1. For a random sample of five RESEA customers for the period July 1, 2025, through November 3, 2025, we inspected the services documented in Employ Florida, using information on FloridaCommerce's 2025-2026 Wagner-Peyser Programmatic Review Tool for RESEA to determine whether proper procedures were followed.

Findings:

There were no findings identified as a result of applying the procedures above to the sample selected, except for:

1. For the following customers, service code CLF was not recorded in EF to document that the CLIFF Dashboard was used:

Customer	EF ID#
A.F.	8263777
M.L.	11887805

Recommendation:

For RESEA customers, staff should utilize the CLIFF Dashboard in identifying the education and/or employment goals of customers and document service code CLF in EF.

Response: Staff had entered a case note stating the CLIFF had been completed, however, staff neglected to enter the applicable code. This will be a focus of internal monitoring.

VII. Welfare Transition Program

File/System Review

1. We selected a random sample of 10 cases that were active in the Welfare Transition Program (WTP) during the period July 1, 2025, through November 11, 2025, and utilized information on the 2025-2026 WTP Monitoring Tool developed by FloridaCommerce to inspect the State system (OSST) and case files for evidence of compliance.

Findings:

1. As a result of applying the procedures to the sample selected, we confirmed that cases were processed in compliance with Welfare Transition Program requirements, except for:

Case Management Services

- Financial Planning documentation (a budget form completed in the OSST Budget Wizard) was missing from the case files for participants:

Participant	OSST ID#
A.S.	5127460
P.A.	5137605

Recommendation:

Specific details related to the findings are noted by case on the THMP monitoring work papers provided to CareerSource. CareerSource should review the comments and make corrections to the cases where possible. In the future, case managers, supervisors, and management should take action to ensure that cases are properly processed.

Response: All work papers were reviewed, and corrections were made where possible.

Observations:

1. As a result of applying the procedures to the sample selected, we observed the following issues that should be addressed to improve case management, case file documentation, and system information:

Orientation and Assessment

- An Intake Survey was not administered to participant C.L. (OSST ID# 4395112).

IRP/ARPs

- The signed IRP/ARPs in the case files for the following participants contained multiple expired steps to self-sufficiency:

Participant	OSST ID#
A.S.	5127460
J.H.	5051006
G.E.	5151649
P.A.	5137605
C.P.	3961521
S.S.	3247122

Case Management Services

- The CLIFF tool was not administered to the following participants when cases were closing due to income and were eligible for Transitional services:

Participant	OSST ID#
A.S.	5127460
G.E.	5151649

Pre-penalties and Sanctions

- An incorrect sanction level was requested for participant S.S. (OSST ID# 3247122).

Recommendation:

Specific details related to the observations are noted by case on the THMP monitoring work papers provided to CareerSource. In an effort to promote continuous improvement, case managers, supervisors, and management should review the above comments, as well as work papers provided to CareerSource, and take action to improve WTP case management, file documentation, and system information. Additionally, staff should be reminded that when a case is determined eligible for the Sanction Forgiveness Policy, the correct sanction level to request is always a level one.

Response: Staff and Supervisors reviewed the THMP monitoring work papers provided. Corrections were made where possible. This will be a focus of internal monitoring moving forward to ensure compliance.

2. We selected a random sample of two cases that were listed as Transitional in the Welfare Transition Program during the period July 1, 2025, through November 5, 2025, and utilized information on the 2025-2026 WTP Monitoring Tool developed by FloridaCommerce to inspect case files and determine whether participants were eligible for the transitional services provided and cases were properly processed.

There were no findings or observations identified as a result of applying the procedures above to the sample selected.

VIII. Supplemental Nutrition Assistance Program (SNAP)

File/System Review

1. We inspected a random sample of five cases that were active in the Supplemental Nutrition Assistance Program (SNAP) during the period July 1, 2025, through October 30, 2025, and utilized the SNAP local operating procedures, the SNAP Florida State Plan for Federal Fiscal Year 2025, and the 2025-2026 SNAP Monitoring Tool developed by FloridaCommerce to inspect the State system (OSST) and case files for evidence of compliance.

Findings:

1. As a result of applying the procedures to the sample selected, we confirmed that cases were processed in compliance with SNAP requirements, except for:
 - Documentation in the case file did not support the Employment JPR entry for one month inspected for participant G.A. (OSST ID# 5151715).

Recommendation:

Specific details related to the finding are noted by case on the THMP monitoring work papers provided to CareerSource. In the future, SNAP case managers, supervisors, and management should take action to ensure that participation is properly reported.

Response: SNAP staff have been reminded to ensure that participation is properly reported in OSST. The JPR entry identified has been corrected. This will be a focus of internal monitoring to ensure compliance.

Observations:

1. As a result of applying the procedures to the sample selected, we observed the following that should be addressed to improve case management, case file documentation, and system information:

Initial Engagement

- Signed O&O forms referenced DEO contact information rather than FloridaCommerce.

Activity Assignments & JPRs

- Vocational Training (Phlebotomy) hours were combined with Basic Education (Metrix) hours and reported as Education in OSST for participant Y.F. (OSST ID# 5154703); however, a Vocational Training activity should have been recorded in OSST to properly report the corresponding hours. Additionally, the Participant Program Plan was not updated to detail the Vocational Training assignment.
- The Education JPR entries for one or more months inspected were limited to the assigned hours rather than recording actual hours of participation:

Participant	OSST ID#
A.M.	5160165
Y.F.	5154703

Employment

- Employment hours were reported on CareerSource’s Weekly Time Sheet and proof of payment was not obtained for participant G.A. (OSST ID# 5151715); however, when possible, proof of payment (e.g., paystub) should be obtained to validate hours and ensure the participant is not working for less-than-minimum wage.

Case Management

- Case notes did not provide a clear picture of what was happening with cases or support proper case management:

Participant	OSST ID#
T.M.	5154669
A.M.	5160165
Y.F.	5154703
G.A.	5151715
W.D.	1744648

- Assigned activities/hours for participant G.A. (OSST ID# 5151715) were ended with "Entered in Error" and, as a result, OSST does not reflect assignment to program components in support of a penalty request initiated.

Recommendation:

Specific details related to the observations are noted by case on the THMP monitoring work papers provided to CareerSource. In an effort to promote continuous improvement, case managers, supervisors, and management should review the above comments, as well as work papers provided to CareerSource, and take action to improve SNAP case management, file documentation, and system information. SNAP case managers should ensure that case file documentation is complete and information is correctly and timely recorded into OSST.

Response: The THMP monitoring work papers were reviewed with applicable staff. Corrections were made where possible. The issues identified will be a focus for internal monitoring to ensure compliance.

CareerSource Heartland is committed to ongoing improvement within our organization. We want to thank the THMP staff for their invaluable support in helping us enhance our ability to serve our customers and deliver our programs and services effectively.

**HEARTLAND WORKFORCE INVESTMENT BOARD, INC.
DBA: CAREERSOURCE HEARTLAND**

FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

**HEARTLAND WORKFORCE INVESTMENT BOARD, INC.
DBA: CAREERSOURCE HEARTLAND
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YEAR ENDED JUNE 30, 2025**

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors,
Heartland Workforce Investment Board, Inc.
dba: CareerSource Heartland

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Heartland Workforce Investment Board, Inc., dba: CareerSource Heartland (the Organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

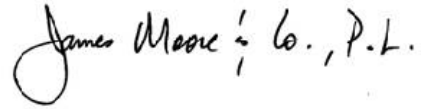
Supplementary Information

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

our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 1, 2025, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "James Moore & Co., P.L." The signature is written in a cursive style with a large initial 'J'.

Daytona Beach, Florida
December 1, 2025

HEARTLAND WORKFORCE INVESTMENT BOARD, INC.
DBA: CAREERSOURCE HEARTLAND
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2025

ASSETS

Current assets	
Cash and cash equivalents	\$ 243,199
Grants and accounts receivable	96,465
Prepaid expenses	75,134
Total current assets	414,798
Noncurrent assets	
Fixed assets	
Computer equipment and furniture	26,187
Accumulated depreciation	(26,187)
Net fixed assets	-
Refundable deposits	20,160
Operating lease right of use asset, net	1,491,785
Total Assets	\$ 1,926,743

LIABILITIES AND NET ASSETS

Current liabilities	
Accounts payable	\$ 145,258
Accrued expenses	77,643
Deferred revenue	215,219
Current portion of operating lease liability	158,208
Total current liabilities	596,328
Long-term operating lease liability, less current portion	1,333,577
Total Liabilities	1,929,905
Net assets (deficit)	
Without donor restrictions	
Undesignated	(3,162)
Total Net Assets	(3,162)
Total Liabilities and Net Assets	\$ 1,926,743

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

**HEARTLAND WORKFORCE INVESTMENT BOARD, INC.
DBA: CAREERSOURCE HEARTLAND
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025**

Support and Revenue

Grants:	
Federal and state	\$ 3,207,911
Interest	227
Other revenue	13,728
Total support and revenue	<u>3,221,866</u>

Expenses

Program services	2,732,878
General and administrative	470,696
Total expenses	<u>3,203,574</u>

Change in net assets without donor restrictions	<u>18,292</u>
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Net assets (deficit) without donor restrictions, beginning of year	(21,454)
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Net assets (deficit) without donor restrictions, end of year	<u><u>\$ (3,162)</u></u>
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The accompanying notes to the financial statements
are an integral part of this statement.

HEARTLAND WORKFORCE INVESTMENT BOARD, INC.
DBA: CAREERSOURCE HEARTLAND
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2025

	<u>Program Services</u>	<u>General and Administrative</u>	<u>Total</u>
Salaries and wages	\$ 937,656	\$ 280,943	\$ 1,218,599
Grants to organizations	545,114	-	545,114
Other employee benefits	318,890	62,231	381,121
Occupancy	288,133	14,276	302,409
Grants to individuals	295,129	-	295,129
Information technology	92,788	11,547	104,335
Payroll taxes	70,950	21,742	92,692
Office expense	30,637	4,586	35,223
Travel	14,056	1,557	15,613
Other service fees	62,092	18,723	80,815
Staff development and background screenings	1,655	8,887	10,542
Accounting services	-	29,800	29,800
Retirement	26,413	7,107	33,520
Insurance	22,119	5,604	27,723
Transportation and support services	14,601	-	14,601
Dues and subscriptions	1,071	2,176	3,247
Advertising and promotion	11,574	1,517	13,091
Total Expenses	<u>\$ 2,732,878</u>	<u>\$ 470,696</u>	<u>\$ 3,203,574</u>

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

HEARTLAND WORKFORCE INVESTMENT BOARD, INC.
DBA: CAREERSOURCE HEARTLAND
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2025

Cash flows from operating activities	
Change in net assets	\$ 18,292
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:	
Amortization of ROU asset	179,900
Increase (decrease) in assets:	
Grants and accounts receivable	(46,467)
Prepaid expenses	9,540
(Increase) decrease in liabilities:	
Accounts payable	(5,633)
Accrued expenses	(4,074)
Deferred revenue	65,630
Lease liabilities	(179,900)
Net cash provided by (used in) operating activities	37,288
Net increase (decrease) in cash and cash equivalents	37,288
Cash and cash equivalents, beginning of year	205,911
Cash and cash equivalents, end of year	\$ 243,199

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

HEARTLAND WORKFORCE INVESTMENT BOARD, INC.
DBA: CAREERSOURCE HEARTLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

(1) **Summary of Significant Accounting Policies:**

The following is a summary of the more significant accounting policies of the Organization, which affect significant elements of the financial statements:

(a) **Reporting entity**—The Organization is a nonprofit organization under the state of Florida Not-for-Profit Corporation Act and is exempt from income taxes according to the provisions of Section 501(c)(3) of the Internal Revenue Code (IRC). In addition, the Organization qualifies for the charitable contribution deduction and has been classified as an organization that is not a private foundation.

The Governor of Florida has designated the four county area of DeSoto, Hardee, Highlands, and Okeechobee as a Local Workforce Development Area (LWDA) for the purpose of serving as a jurisdiction for the administration of workforce development activities designed to increase individual's employment and earning potential, such as job-search and placement assistance, career information, training and other job preparation efforts, and the execution of Workforce Innovation and Opportunity Act (WIOA) adult, dislocated worker, and youth funds. This designation resulted in the Boards of County Commissioners (BOCC) of the four counties entering into an inter-local agreement to establish a multi-jurisdictional arrangement for the purpose of obtaining grant recipient and subgrant recipient designation. The agreement is administered through the Heartland Workforce Investment Consortium (Consortium), which designates a County Commissioner representative for each BOCC. The four commissioners comprise the Organization's Executive Board.

The Consortium's inter-local agreement provides for the appointment of the board members of the Local Workforce Development Board as required under laws enacted by federal and state legislators. It also allows for the Consortium's Executive Board to provide oversight of the Organization's board of directors and the organization's programs and operations.

The state of Florida is a recipient of several federal grant programs through the United States Departments of Labor, Agriculture, and Health and Human Services. As authorized by the state of Florida, the Consortium has designated the Organization as the subrecipient for these grant programs within LWDA 19.

The primary objective of these programs is to establish methods to prepare youth and unskilled adults for entry into the labor force, to afford job training to economically disadvantage individuals and to those facing serious barriers to employment, all done to assist them in reaching self-sufficiency. Workforce development support and skills enhancement training is also provided to employed workers, through a business-focused and demand-driven approach, to enhance the productivity and retention capability of local businesses. Another objective is to provide for programs that allow individuals to move from welfare to work. To assist in the accomplishment of these purposes, the Organization contracts with various organizations which provide educational and training services.

HEARTLAND WORKFORCE INVESTMENT BOARD, INC.
DBA: CAREERSOURCE HEARTLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

(1) **Summary of Significant Accounting Policies:** (Continued)

The Organization develops, plans, monitors, and administrates the following grants and programs:

- Local Veterans' Outreach Program
- Disabled Veterans' Outreach Program
- Supplemental Nutrition Assistance Program
- Temporary Assistance for Needy Families
- Wagner Peyser
- Workforce Innovation and Opportunity Act – Adult, Youth, and Dislocated Worker
- Workforce Innovation and Opportunity Act – National Emergency Grants
- Reemployment Services and Eligibility Assessments

(b) **Basis of accounting**—The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with the generally accepted in the United States of America.

(c) **Basis of financial statement presentation and accounting for contributions**—The accompanying financial statements include all funds and activities over which the board of directors of the Organization has oversight and financial responsibility.

The Organization prepares its financial statements in accordance to the Financial Accounting Standards Board (FASB) *Accounting Standards Codification (ASC) 958, Not-for-Profit Entities*.

(d) **Net assets**—Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions

Net assets with donor restrictions—Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. The organization reports contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. There are no net assets with donor restrictions as of June 30, 2025.

The organization recognizes contributions when cash, securities or other assets, an unconditional promise to give, or a notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

HEARTLAND WORKFORCE INVESTMENT BOARD, INC.
DBA: CAREERSOURCE HEARTLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

(1) **Summary of Significant Accounting Policies:** (Continued)

A significant portion of its revenue is derived from cost-reimbursable federal, state, and local contracts and grants, which are conditioned upon certain performance requirements and/ or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenue in the statement of financial position. At June 30, 2025, \$215,219 have been received in advance and/or have not been recognized because qualifying expenditures have not yet been incurred under the organization’s federal, state, and local contracts and grants.

(e) **Use of estimates**—The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

(f) **Fixed assets and depreciation**—Fixed Assets are defined by the Organization as assets with an initial, individual cost of \$5,000 or more and an estimated useful life of more than one year. Such assets are recorded at historical cost. Donated capital assets are recorded at estimated acquisition value at the date of the donation. The Federal Government has a reversionary interest in those assets purchased with its funds which have a cost of \$5,000 or more and an estimated useful life of at least one year. Depreciation of capital assets is computed using the straight-line method over estimated useful lives as follows:

Assets	Years
Furniture, Equipment, and Data Processing Equipment	3-5

(g) **Federal income taxes**— Income taxes are not provided for in the financial statements since the Organization is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code and similar state provisions. Management is not aware of any activities that would jeopardize the Consortium’s tax exempt status. The Organization is not aware of any tax positions it has taken that are subject to a significant degree of uncertainty. Tax years for the past three years remain subject to examination by taxing authorities.

(h) **Accrued paid leave**—It is the Organization’s policy to allow employees upon separation of employment, other than for cause, to be compensated up to 240 hours of accrued leave at their regular hourly rate of pay, conditional upon availability of funding. The Organization’s liability for compensated absences of their employees was \$76,656, which is included in accrued expenses on the statement of financial position as of June 30, 2025.

(i) **Advertising**—The Organization uses advertising to promote its programs among the audiences it serves. All advertising costs are expensed as incurred. For the year ended June 30, 2025, advertising expense was \$13,091.

HEARTLAND WORKFORCE INVESTMENT BOARD, INC.
DBA: CAREERSOURCE HEARTLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

(1) **Summary of Significant Accounting Policies:** (Continued)

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

(k) **Subsequent events**—Management has performed an analysis of the activities and transactions subsequent to June 30, 2025 to determine the need for any adjustments to and/or disclosures within the audited financial statements for the year ended June 30, 2025. Management has performed their analysis through December 1, 2025, the date the financial statements were available to be issued.

(2) **Liquidity and Availability:**

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of the statement of financial position date, comprise the following:

Cash and cash equivalents		\$ 243,199
Accounts receivable		96,465
Total		<u>\$ 339,664</u>

The organization has \$339,664 of financial assets available within one year of the statement of financial position date, consisting of cash and cash equivalents and accounts receivable. None of these assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the statement of financial position date. The Department of Commerce allows the Organization to request cash draws approximate to amounts necessary for pending disbursements for two weeks of cash needs.

HEARTLAND WORKFORCE INVESTMENT BOARD, INC.
DBA: CAREERSOURCE HEARTLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

(3) **Concentration of Credit Risk and Significant Funding Source:**

(a) **Cash and cash equivalents**—As of June 30, 2025, the Organization had demand deposits with one financial institution of \$243,199. The Organization has no policy requiring collateral or other security to support its deposits, although all demand deposits with banks are federally insured up to FDIC limitations. The demand deposits with the financial institutions are insured up to \$250,000. At June 30, 2025, the Organization had \$62,081 in excess of FDIC coverage.

(b) **Grants and other receivables**—The Organization’s receivables are for amounts due under contracts with the State of Florida and Federal government agencies. The Organization has no policy requiring collateral or other security to support its receivables.

(c) **Significant funding source**—During the year ended June 30, 2025, the Organization received approximately 99.6%, of its funding from the United States Department of Labor, the United States Department of Health and Human Services, and the United States Department of Agriculture passed through the Department of Commerce. If a significant reduction in the level of this funding were to occur, it could have a substantial adverse effect on the Organization’s program and activities.

(4) **Indirect Costs:**

All direct costs that can be identified as benefiting a specific funding source are allocated directly. Shared costs (indirect costs) that cannot be identified specifically with only one cost objective are allocated based on modified total direct costs for each funding source multiplied by the indirect cost rate approved by the state of Florida Department of Commerce.

(5) **Employee Benefits:**

The Organization has established a salary deferral plan under Section 401(k) of the IRC. The plan allows eligible employees to defer a portion of their compensation ranging from 1% to 75%. Such deferrals accumulate on a tax-deferred basis until the employee withdraws the funds. The Organization is required to match a portion of the employee’s contribution. For the year ended June 30, 2025, the rate of the Organization’s match was 100%, not to exceed 5% of each employee’s compensation. Total expense recorded for the Organization’s match was \$33,520 for the year ended June 30, 2025.

(6) **Related Parties Transactions:**

In accordance with applicable regulations, the Organization’s board of directors includes representatives of private and public sector industries. During the fiscal year ended June 30, 2025, the Organization entered into contracts with certain private and public sector industries, with which certain board members associated, for the purpose of providing services to participants. Contracts are negotiated at arm’s length. During the year ended June 30, 2025, total payments for providing services to participants were approximately \$811,755 and accounts payable were \$133,949 at June 30, 2025.

HEARTLAND WORKFORCE INVESTMENT BOARD, INC.
DBA: CAREERSOURCE HEARTLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

(7) **Leases:**

The Organization has operating leases for office equipment (commercial copiers) and buildings, which have remaining lease terms expiring in fiscal years 2026 through 2035. The Organization had no finance leases for the year ended June 30, 2025.

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

Operating lease cost	\$ 240,764
Short-term lease cost	<u>\$ 14,059</u>
	<u>\$ 254,823</u>

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

Cash paid for amounts included in the measurement of lease liabilities:

Operating cash flows from operating leases	\$ 240,764
Weighted-average remaining lease term—operating leases	9.55 years
Weighted-average discount rate—operating leases	3.81%

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

Year Ending June 30,	Operating
2026	\$ 211,514
2027	193,988
2028	193,988
2029	168,188
2030	168,188
Thereafter	<u>840,935</u>
Total undiscounted cash flows	1,776,801
Less: present value discount	<u>(285,016)</u>
Total lease liabilities	<u>\$ 1,491,785</u>

(8) **Risks and Uncertainties:**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government and the State of Florida. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Organization expects such amounts, if any, to be immaterial.

COMPLIANCE SECTION

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

To the Board of Directors,
Heartland Workforce Investment Board, Inc.
dba: CareerSource Heartland

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Heartland Workforce Investment Board, Inc., (the Organization), which comprise the statement of financial position as of June 30, 2025, and the related statement of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated December 1, 2025.

Report on Internal Control over Financial Reporting

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

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

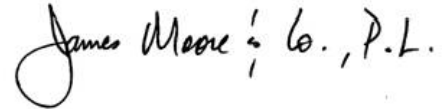
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Report on Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in black ink that reads "James Moore & Co., P.L." The signature is written in a cursive style with a large initial 'J'.

Daytona Beach, Florida
December 1, 2025

HEARTLAND WORKFORCE INVESTMENT BOARD, INC.
DBA: CAREERSOURCE HEARTLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

Federal/State Grantor/Pass-Through Entity Federal/State Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identification Number	Federal Expenditures	Amount Provided to Subrecipients
FEDERAL AGENCY				
United States Department of Labor:				
Passed through the State of Florida, Department of Commerce:				
Employment Service Cluster:				
Wagner Peyser - PY2023	17.207	42885	\$ 289	\$ -
Wagner Peyser - PY2024	17.207	44025	34,764	-
Wagner Peyser - PY2023 Hope Florida – A Pathway to Promise	17.207	43037	29,280	-
Wagner Peyser - PY2024 Hope Florida Navigator	17.207	44151	16,980	-
Wagner Peyser - PY2024 Apprenticeship Navigator	17.207	44174	5,944	-
Consolidated DVOP-LVER Programs - PY2023	17.801	43360	2,005	-
Consolidated DVOP-LVER Programs - PY2024	17.801	44846	6,438	-
DVOP Program - PY2023	17.801	43512	184	-
LVER Program - PY2023	17.801	43274	321	-
LVER Program - PY2024	17.801	44883	2,892	-
Total Employment Service Cluster			<u>99,097</u>	<u>-</u>
Workforce Innovation and Opportunity Act Cluster:				
WIOA Adult - PY2023	17.258	42804	310,026	-
WIOA Adult - PY2024	17.258	44077	338,532	-
WIOA Adult - Rapid Credentialing Program	17.258	43564	14,080	-
WIOA Adult - Rapid Response	17.258	43928	6,627	-
WIOA Adult - SF24-25 Supplemental WIOA	17.258	44107	14,753	-
WIOA Adult - Hope Florida - A Pathway to Promise	17.258	43061	6,540	-
WIOA Adult - SFY24-25 WIOA Rural Initiatives	17.258	44048	80,000	-
WIOA Adult - Sector-Based Training Incentives	17.258	44060	8,351	-
WIOA Adult - AI Incumbent Worker Training	17.258	44707	2,152	-
WIOA Youth - PY2023	17.259	42517	514,188	443,653
WIOA Youth - PY2024	17.259	43782	119,193	101,460
WIOA Youth - Rapid Credentialing Program	17.259	43564	13,640	-
WIOA Youth - Rapid Response	17.259	43928	6,420	-
WIOA Youth - SF24-25 Supplemental WIOA	17.259	44107	14,292	-
WIOA Youth - Hope Florida - A Pathway to Promise	17.259	43061	6,335	-
WIOA Youth - SFY24-25 WIOA Rural Initiatives	17.259	44048	77,500	-
WIOA Youth - Sector-Based Training Incentives	17.259	44060	8,090	-
WIOA Youth - AI Incumbent Worker Training	17.259	44707	2,085	-
WIOA Dislocated Worker - PY2023	17.278	42857	241,478	-
WIOA Dislocated - Rapid Credentialing Program	17.278	43564	16,280	-
WIOA Dislocated - Rapid Response	17.278	43928	7,662	-
WIOA Dislocated - SF24-25 Supplemental WIOA	17.278	44107	17,058	-
WIOA Dislocated - Hope Florida - A Pathway to Promise	17.278	43061	7,562	-
WIOA Dislocated - SFY24-25 WIOA Rural Initiatives	17.278	44048	92,500	-
WIOA Dislocated - Sector-Based Training Incentives	17.278	44060	9,656	-
WIOA Dislocated - AI Incumbent Worker Training	17.278	44707	2,488	-
Total Workforce Innovation and Opportunity Act Cluster			<u>1,937,488</u>	<u>545,113</u>
WIOA National Dislocated Worker Grants - Hurricane Ian	17.277	41887	121	-
Unemployment Insurance:				
Reemployment and Eligibility Assessments - PY2023	17.225	43086	5,664	-
Reemployment and Eligibility Assessments - PY2024	17.225	44473	41,633	-
Total Unemployment Insurance			<u>47,297</u>	<u>-</u>
Total United States Department of Labor			<u>2,084,003</u>	<u>545,113</u>
U.S. Department of Agriculture:				
Passed through the State of Florida, Department of Commerce:				
Supplemental Nutrition Assistance Program Cluster:				
Supplemental Nutrition Assistance Program - PY2023	10.561	43167	58,765	-
Supplemental Nutrition Assistance Program - PY2024	10.561	44728	233,625	-
Total Supplemental Nutrition Assistance Program Cluster			<u>292,390</u>	<u>-</u>
Total U.S. Department of Agriculture and Supplemental Nutrition Assistance Program Cluster			<u>292,390</u>	<u>-</u>
U.S. Department of Health and Human Services:				
Passed through the State of Florida, Department of Commerce:				
Welfare Transition Program - PY2023 - Oct-Aug	93.558	43245	47,260	-
Welfare Transition Program - PY2024 - Jul-Nov	93.558	43868	175,400	-
Welfare Transition Program - PY2024 - Oct-Aug	93.558	44774	588,071	-
Total U.S. Department of Health and Human Services			<u>810,731</u>	<u>-</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 3,187,124</u>	<u>\$ 545,113</u>

The accompanying notes to schedule of expenditures of federal awards are an integral part of this schedule.

HEARTLAND WORKFORCE INVESTMENT BOARD, INC.
DBA: CAREERSOURCE HEARTLAND
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2025

(1) **Basis of Presentation:**

The accompanying Schedule of Expenditures of Federal Awards includes the Federal award activity of Heartland Workforce Investment Board, Inc. dba: CareerSource Heartland (the Organization) and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

(2) **Summary of Significant Accounting Policies:**

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

(3) **De Minimis Indirect Cost Rate Election:**

The Organization has elected not to use the de minimis indirect cost rate as allowed under Uniform Guidance.

**HEARTLAND WORKFORCE INVESTMENT BOARD, INC.
DBA: CAREERSOURCE HEARTLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025**

I. Summary of Auditors' Results:

Financial Statements:

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

Internal control over financial reporting:

Material weakness(es) identified? yes no

Significant deficiency(ies) identified? yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards:

Internal control over major Federal programs:

Material weakness(es) identified? yes no

Significant deficiency(ies) identified? yes none reported

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

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

Identification of major Federal programs:

<u>Assistance Listing Number(s)</u>	<u>Program Name (s)</u>
93.558	Welfare Transition Program (WTP)
Dollar threshold used to distinguish between type A and type B Federal programs:	\$750,000
Auditee qualified as low-risk auditee?	<input checked="" type="checkbox"/> yes <input type="checkbox"/> No

II. Financial Statement Findings: None.

III. Federal Awards Findings and Questioned Costs: None.

IV. Federal Award Summary Schedule of Prior Year Findings: There were no audit findings for the year ended June 30, 2025.

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

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

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

To the Board of Directors,
Heartland Workforce Investment Board, Inc.
dba: CareerSource Heartland

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

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

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

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibility

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the special audit guidance provided by the State of Florida Department of Commerce, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the special audit guidance provided by the State of Florida Department of Commerce and the Uniform Guidance, we:

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

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

Report on Internal Control Over Compliance

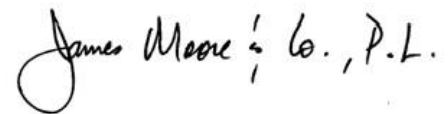
A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal

program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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

A handwritten signature in black ink that reads "James Moore & Co., P.L.C." The signature is written in a cursive style with a large initial 'J'.

Daytona Beach, Florida
December 1, 2025

President/CEO Report
January 28, 2026

Information Items:

a. The Education and Industry Consortium/Sector Strategies meeting was held on December 3, 2025. The goal of this independent advisory committee to the Board is to align local educational programming with local industry needs. Meeting reports are shared/reviewed by this Board’s Business Enhancement Committee (BEC) for strategic planning purposes. BEC recommendations are brought to the Board for consideration.

b. Board vacancies/changes:

Previous Member	Reason for Leaving	Seat	New Member*
Wayne Olson***	Division of Vocational Rehabilitation	Government Representative-Vocational Rehabilitation, and Workforce - Community Based Organization	TBA (possibly Sharon Wright)

* Upon approval of the Executive Board

***The Division of Vocational Rehabilitation (DVR) is actively recruiting to fill this position and this seat on the CSH Board. This is a mandatory Government Representative-Vocational Rehabilitation seat, and a Workforce-Community Based Organization seat. Workforce members must represent no less than twenty percent (20%) of membership. At the time this report was written, communication with DVR indicated that Sharon Wright has been named the Interim Area Director. However, whether she will be Mr. Olson’s replacement on our Board had not been confirmed by DVR.

Note: Committee Community Members: During Florida Commerce monitoring it was learned that each active standing Committee must include at least one community member who is a voting member of the Committee but not a member of the Board. Christina Martin (DVR) has been serving as an active community member of CSH’s Youth Council. To ensure compliance, three community members have been added to Committee membership as follows:

- Andrew Bennett, Deputy Director for Sebring Airport – Business Enhancement Committee
- Bill Stephenson, Executive Director of Samaritan’s Touch Care Center – Finance & Operations
- Lucy Castillo, Farmworker Program Director for Florida Non-Profit Housing – Finance & Operations

c. Infrastructure (IFA) Cost Sharing Agreements: The IFA reconciliation processes for the semi-annual period of January 1, 2025, through June 30, 2025, and the annual period of July 1, 2024, through June 30, 2025, have been completed. The reconciliation process for July 1, 2025, through December 31, 2025, will be initiated when final expenditure data is available.

- d. The Infrastructure Funding Agreement/Memorandum of Understanding (IFA)/MOU renewal schedule is as follows:

AARP Foundation	expires 9/30/2026
Agriculture and Labor Program, Inc. (ALPI)	expires 6/30/2027
Division of Blind Services	expires 6/30/2027
Division of Vocational Rehabilitation	expires 6/30/2027*
South Florida State College	expires 6/30/2027
Adult Education and Literacy & Career and Technical Education Programs	

*Note: Due to the downsizing of the CSH Hardee County Career Center, an amendment to the original Division of Vocational Rehabilitation (DVR) MOU/IFA was initiated in July, to be effective October 1, 2025. The amendment decreased the cost sharing amount for DVR since they will no longer be collocated with CSH in Hardee County. The amendment is still awaiting DVR's approval for signature.

- e. CSH continues to await guidance from CSF concerning submittal of the Regional Planning Area Plan that was approved by this Board in April 2025. (Plan of the Heartland Southwest Florida Regional Planning Area [CareerSource Heartland (LWDB 19) and CareerSource Southwest Florida (LWDB 24)]).

- f. Additional funding received since last meeting (previously reported via email):

Non-Custodial Parent Employment Program (NCPEP) - This grant provides services to non-custodial parents who are having difficulty meeting child support obligations to assist with training and employment opportunities that will enable them to better meet their support obligations and help them reach self-sufficiency. Amount received: \$200,000

Rural Initiatives - CSH applied for and received \$500,000 to be used for customer services that are not covered by traditional funding sources. Services to be offered:

- Artificial Intelligence (AI) - Overview and How AI Can Safely Be Used to Enhance Business Practices
- Stand Alone Adult Basic Education and General Educational Development (GED) for Adults
- Foundational Skills Courses - 5G Power Skills and Online Options
- Entrepreneurial Courses – The Entrepreneurial Learning Initiative
- Computer Skills for Businesses
- Electrical Journeyman's Exam Preparation
- Adult Basic Education and General Educational Development (GED) for Currently Incarcerated Offenders ([recently added career readiness and job retention workshops](#))
- Job Skills Training Opportunities for Currently Incarcerated Offenders

- g. FloridaCommerce and CSF continue to respond to the requirements of the Reimagining Education and Career Help Act (REACH) and Senate Bill 240.

Performance- CSH met or exceeded 18/18 first quarter performance indicators for PY 2025-26. The Performance Indicators report is attached. At the time CEO's report was written, the PY 2025-26 first quarter letter grade was not available. The letter grade methodology was updated for PY 2025-26. The following changes were made:

1. The Completion-to-Funding Ratio Weight reduced from 10 points to 5 points.
2. Serving Individuals in SNAP, TANF, Adult Education, Blind Services or Vocational Rehabilitation became a core metric weighted at 5 points, rather than an extra credit item. This decreased the total points for letter grades from 105 to 100. Individuals who received SNAP or TANF services AND Adult Education, Blind Services, or Vocational Rehabilitation services will still be weighted at 1.5 in the numerator.

Master Credentials List (MCL) - CareerSource Heartland continues to collaborate with businesses, local School Districts' Career and Technical Education Representatives, and the local colleges to address credentials that are slated for removal.

Florida Workforce Integrated Networking Systems (FL WINS) – This is the consumer-first workforce development system that seeks to provide Floridians improved access to workforce-related programs and services (consumer first, no wrong door). The FL WINS Learning Management System is now live. This system provides training and resources to help staff leverage additional resources to serve Florida citizens.

h. Potential Grants for PY2025-26

Broadband Equity Access and Deployment (BEAD) - A grant to connect rural communities to broadband internet through workforce and infrastructure investments.

Update: This grant has been placed on hold due to federal budget considerations.

Staff continues to investigate grant opportunities.

i. CareerSource Florida (CSF) and FloridaCommerce Policies-

In November 2025, CSF's Board of Directors voted to sunset 10 policies/guidance and passed 4 revised policies.

Voted to Sunset

- Workforce Policy P51 – Medical Incapacity
- Workforce Policy P71 – Final Guidance Food and Beverage for WIA Youth
- Workforce Policy P120 – Youth Service Provider Selection
- Workforce Policy P102 – Veteran Intake at Career Centers
- Workforce Policy P103 – Local Veteran Employment Representative (LVER) and Disabled Veteran Outreach (DVOP) Program
- Workforce Policy P112 – Staffing Requirements
- Workforce Policy P117 Employment and Advocacy
- Workforce Policy P119 – Consolidated Position Operational Requirements
- Workforce Policy 2023.10.12.A.1 – Standardization of Tools and Services

- Workforce Policy 2023.06.07.A.5 – Career Ladder Identifier and Financial Forecaster (CLIFF) Strategy

Approved Revised Policies

- Workforce Policy - Policy O92 – Staff Training and Credentialing
- Workforce Policy O124 – Statewide Standardization of Tools and Services
- Workforce Policy P95 – WIOA Youth Program Eligibility and Service Provider Selection
- Workforce Policy P111 – Services for Veterans, Members of the Military and Spouses

Copies of the new or revised policies are included for review.

j. **Hope Florida-**

Spearheaded by First Lady DeSantis, this initiative intends to help individuals develop long-term goals to overcome barriers to prosperity.

k. **Workforce Legislation-**

WIOA Reauthorization- Federal

Several bills have been introduced that have impacts on the national workforce system. These bills have varying levels of support. The federal “Continuing Resolution” allows the government until January 30, 2026, to finalize a budget. The budget for the workforce system will be dependent upon the bill that is enacted. The bills continue to vary.

Workforce Pell Grants passed under H.R.1 – 119th Congress (2025-2026): One Big Beautiful Bill Act. Section 2011 of H.R.1 expanded Pell Grant eligibility to include some short-term career training programs. Slated to begin July 1, 2026, to qualify, a program must:

- Be at least 150 clock hours in length and span a minimum of 8 weeks
- Be offered by an eligible institution of higher education
- Provide training aligned with in-demand, high-wage, high-skill occupations
- Lead to a recognized postsecondary credential
- Be reviewed by a state workforce board, recognized accreditor, or appropriate federal agency
- Report student outcomes, including completion rates, job placement, and median earnings
- Be non-transfer-oriented, meaning it is not primarily designed for credit transfer into a degree program


This will change service delivery of workforce boards.

State Legislation-

One bill has been introduced to add Leadership to the Master Credentials List.

LWDB 19												
Measures	PY2024-2025 1st Quarter Performance	PY2024-2025 4-2025 % of Performance Goal	PY2024-2025 2nd Quarter Performance	PY2024-2025 4-2025 % of Performance Goal	PY2024-2025 3rd Quarter Performance	PY2024-2025 4-2025 % of Performance Goal	PY2024-2025 4th Quarter Performance	PY2024-2025 4-2025 % of Performance Goal	PY2024-2025 Performance Goals	PY2025-2026 1st Quarter Performance	PY2024-2025 5-2026 % of Performance Goal	PY2025-2026 Performance Goals
Adults:												
Employed 2nd Qtr After Exit	90.9	106.32	91.5	107.02	91.1	106.55	97.3	113.80	85.5	94.6	110.64	85.5
Median Wage 2nd Quarter After Exit	10123	100.52	\$9,750	96.81	\$10,264	101.92	\$10,430	103.56	\$10,071	\$10,452	103.78	\$10,071
Employed 4th Qtr After Exit	93.9	111.79	92.1	109.64	93.2	110.95	93.6	111.43	84	95.6	113.81	84
Credential Attainment Rate	84.8	96.80	86.8	99.09	86.4	98.63	89.4	102.05	87.6	95.6	109.13	87.6
Measurable Skill Gains	71	106.29	85.2	127.54	80	119.76	94.5	141.47	66.8	87	130.24	66.8
Dislocated Workers:												
Employed 2nd Qtr After Exit	0	0.00	100	130.21	100	130.21	100	130.21	76.8	100	130.21	76.8
Median Wage 2nd Quarter After Exit	0	0.00	\$12,199	132.35	\$12,199	132.35	\$12,199	132.35	\$9,217	\$15,623	169.50	\$9,217
Employed 4th Qtr After Exit	0	0.00	0	0.00	0	0.00	100	124.07	80.6	100	124.07	80.6
Credential Attainment Rate	0	0.00	0	0.00	0	0.00	100	103.52	96.6	100	103.52	96.6
Measurable Skill Gains	50	61.43	100	122.85	100	122.85	100	122.85	81.4	0	#DIV/0!	0
Youth:												
Employed 2nd Qtr After Exit	96	114.97	93.8	112.34	90.9	108.86	82	98.20	83.5	86	102.99	83.5
Median Wage 2nd Quarter After Exit	5618	143.02	\$5,530	140.78	\$5,360	136.46	\$5,304	135.03	\$3,928	\$5,304	135.03	\$3,928
Employed 4th Qtr After Exit	79.2	95.42	92.3	111.20	96	115.66	93.8	113.01	83	90.9	109.52	83
Credential Attainment Rate	87	99.20	96	109.46	95.8	109.24	100	114.03	87.7	96.8	110.38	87.7
Measurable Skill Gains	84.4	93.47	89.2	98.78	83.1	92.03	92	101.88	90.3	88.5	98.01	90.3
Wagner Peyser:												
Employed 2nd Qtr After Exit	66.9	97.38	66.8	97.23	66.5	96.80	66.1	96.22	68.7	65.7	95.63	68.7
Median Wage 2nd Quarter After Exit	6601	125.69	\$6,575	104.77	\$6,577	104.81	\$6,827	108.80	\$6,275	\$6,786	108.14	\$6,275
Employed 4th Qtr After Exit	66.7	99.40	65.4	102.83	65.1	102.36	64.7	101.73	63.6	63.9	100.47	63.6
Not Met (less than 90% of negotiated)												
Met (90-100% of negotiated)												
Exceeded (greater than 100% of negotiated)												

1

 Workforce Policy		POLICY NUMBER O92
Title:	Staff Training and Credentialing	
Policy Type:	Operational	
Program:	Workforce Innovation and Opportunity Act	
Effective:		Revised:

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I. PURPOSE AND SCOPE

State and federal law,¹ directs Local Workforce Development Boards (LWDBs) to oversee local workforce investment activities and workforce program development. LWDBs must ensure that staff meet credentialing and training standards as established by the CareerSource Florida Board of Directors and Florida Department of Commerce (FloridaCommerce). The goal is to ensure staff are knowledgeable, well-trained, and capable of delivering high-quality customer service to jobseekers and employers.

This policy applies to all LWDBs and their affiliated career and one-stop centers. LWDB LOPs must outline [Tier I](#) (core for all staff providing direct customer service), [Tier II](#), and specialized training. LWDBs should also include opportunities for continuing education, traditional and narrated trainings, and other workforce training provided by FloridaCommerce, Workforce Innovation and Opportunity Act (WIOA) partners, and Florida Workforce Integrated Networking Systems (FL WINS). This training should cover program-specific areas to ensure awareness of workforce system strategies and operations, improve efficiency and effectiveness, and enhance customer service and support.

II. KEY OBJECTIVES

1. Require all frontline and local area staff providing direct customer service to complete FL WINS Cross Training and earn the Florida Workforce Professional Tier I Certificate within 60 days of hire.
2. Maintain ongoing professional development through annual completion of no less than 15 hours of continuing education units (CEU), approved as part of the WIOA local plan.²
3. Standardize credentialing and training requirements across all LWDBs, including LWDB-operated One-Stop Career Centers.

¹ § [445.007, Fla. Stat.](#); [20 CFR 679.370](#)

² Instructions for WIOA Local and Regional Workforce Plan Guidelines

- 30 4. Promote competency in customer service, communication, technology, and program-
31 specific knowledge.
32 5. Document and verify staff training and certification through consistent recordkeeping
33 and reporting protocols.
34

35 III. POLICIES AND PROCEDURES

36
37 LWDBs must establish clear local operating procedures (LOPs) LOPs must ensure all
38 frontline and local area staff providing direct customer service, including staff engaging with
39 jobseekers, training, and business customers, meet the following minimum credentialing
40 standards:
41

42 A. Minimum Credentialing Standards

43
44 All hired frontline and local area staff providing direct customer service must
45 successfully complete training and obtain the Tier I Certificate and complete FL WINS
46 Cross Training within 60 days of their hire date and in alignment with technical
47 assistance issued by FloridaCommerce. Supervisors may identify staff who have
48 previously obtained Tier I certification but later demonstrate difficulty making timely
49 eligibility determinations, who have poor performance outcomes for jobseekers or
50 businesses, or who have exhibited difficulties in providing quality customer services as
51 candidates who need to be retrained.
52

53 1. Tier I Certificate Program

54
55 The Tier I Certification program is mandatory for all frontline and local area staff
56 providing direct customer service. It covers basic workforce concepts, customer service,
57 and workforce system information. Staff who pass the Tier I exam earn the Florida
58 Certified Workforce Professional (FCWP) designation.
59

60 2. Alternative Training

61
62 LWDBs may propose training alternatives to Tier I training, but training must be
63 equivalent to Tier I training and approved by CareerSource Florida and
64 FloridaCommerce. . Minimum skill requirements for Tier I Certification or an equivalent
65 and approved alternative to Tier I training include:
66

- 67 a. Deliver effective customer service,³ including in-person, written, and verbal
68 methods, and provide core employment services such as job search assistance,
69 resume preparation, interview preparation, career counseling, referral to training
70 and education programs, and job readiness workshops.
71 b. Provide labor exchange services including job matching, placement, recruitment
72 support, job fairs, hiring events, and access to online employment tools.
73 Program specific service requirements focus on determining eligibility and
74 reducing service time.
75 c. Understand and apply the Eligible Training Provider List and promote Florida-
76 specific work-based learning opportunities, including pre-apprenticeships,

³ Examples include the basic and individualized career services described in [20 CFR 678.430](#) and the Core Business Services cited in [20 CFR 678.435](#).

- 77 apprenticeships, internships, work experience, and on-the-job training.
- 78 d. Understand and advise business and training providers on the Master
- 79 Credentials List.
- 80 e. Apply knowledge of WIOA, including Florida's approved WIOA state plan, and
- 81 the LWDB's WIOA local plan.
- 82 f. Delivery of efficient, effective, and aligned outreach and services to local
- 83 businesses and business organizations, including economic development
- 84 organizations.
- 85 g. Implement priority of service for veterans as required by [38 U.S.C. 4215](#) and [20](#)
- 86 [CFR 1010](#).
- 87 h. Effective use of labor market data from FloridaCommerce.
- 88 i. Implement state workforce policies and technical assistance, guidance and use
- 89 other resources from FloridaCommerce and CareerSource Florida.
- 90 j. Use of career center technology, case management systems, and online
- 91 resources.
- 92 k. Track and contribute to performance indicators to support continuous
- 93 improvement.
- 94 l. Ensure accessibility and apply basic assistive technology to support individuals
- 95 with disabilities, consistent with WIOA Sec. 188, and the Americans with
- 96 Disabilities Act Section 504.
- 97 m. Follow safety and security protocols including continuity of operations plans
- 98 (COOP), disaster response, and cyberattacks.
- 99 n. Uphold ethics and conflict of interest in contracting.

100

101 **3. WIOA Partner Cross Training**

102

103 The FL WINS learning management system is used to help teach, guide, and

104 provide feedback to assist agency staff.

105

106 In addition to completing Tier I training or its approved equivalent, all frontline and

107 local area staff providing direct customer service must complete assigned modules

108 within the FL WINS learning management system, to include the Intro to FL WINS

109 and FloridaCommerce and CSF/LWDB Essentials, within 60 days of hire date.

110

111 **4. Continuing Education Unit (CEU)**

112

113 After completing the minimum credentialing requirement (including Tier I or Tier I

114 approved equivalent training and FL WINS cross training), frontline and local area

115 staff providing direct customer service are required to complete a minimum of 15

116 continuing education units (CEUs) annually to maintain ongoing professional

117 development as a FCWP.

118

119 To be eligible to achieve recognition for advanced training levels in a board

120 designated specialization (i.e., business services, veteran services, serving those

121 on public benefits, frontline services), staff members may complete the following:

- 122
- 123 a. 30 CEUs for Bronze status.
- 124 b. 60 CEUs Silver status.
- 125 c. 75 CEUs Gold status; and
- 126 d. 100 CEUs Platinum status.

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LWDBs must include a description of advanced training recognition requirements and how CEUs will be identified, reviewed, and assigned in their LOPs.

If a staff member is rehired and previously attained from the Tier I Certification, they must document the certification and complete 15 hours of continuing education units (CEU) within the calendar year of their new hire date.

LWDBs must ensure documentation demonstrating staff completion of required training is tracked and stored, and CEUs must be performed, tracked, and stored consistently and in alignment with the LWDB approved LOPs, technical assistance, and guidance issued by FloridaCommerce.

5. Tier II Program for Frontline and Local Area Staff

The Tier II training program offers optional, on-demand, self-enrollment opportunities for staff to learn detailed information about the various workforce services programs. Staff can select topics that relate specifically to their role. Tier II does not have a comprehensive exam required for passing.

Completion of the modules within the Tier II program qualify for CEUs, in addition to courses, conferences, workshops and training sessions offered by workforce organizations, professionals and service providers. If not electing to utilize Tier II training offered by FloridaCommerce, a description of a local board's Tier II training program must be included as part of the LWDB LOPs.

6. Specialized Training

Employees eligible for advancement within specialized workforce development roles must complete specialized training as a prerequisite for promotion. This ensures alignment and reinforces commitment to high-quality service delivery across specialized areas. Specialized training can include programs like Welfare Transition, JVSG, WIOA and Special Grants and details about specialized training must be included as part of a LWDBs LOPs.

a. Business Services Employees Training

In addition to completing Tier I training and FL WINS cross training modules, new and incumbent business services employees must undergo a specialized training program to ensure they are knowledgeable of the core business services required under WIOA Section 134(d)(1)(A) and [20 CFR 678.435](#), including, but not limited to:

- i. [Effective employer engagement and workforce planning](#)
- ii. [Effective Communication and outreach coordination and planning, including partnerships with local chambers and economic development organizations.](#)
- iii. [Labor market and workforce information including statewide and local demand.](#)
- iv. [Business intelligence technology](#)
- v. [Talent development pipeline and effective job candidate identification.](#)

- 177 screening, and referral
- 178 vi. Support for workforce training including on-the-job training services,
- 179 incumbent worker training grants, quick response training grants and
- 180 services, customized training, registered apprenticeship and pre-
- 181 apprenticeship, and work-based learning.
- 182 vii. Layoff aversion and rapid response strategies
- 183 viii. Access to federal, state, and local incentives or resources, including tax
- 184 credits and bonding programs, to include those incentives focused on the
- 185 hiring of veterans.

186

187 Business services representatives should also be trained to perform outreach

188 and work directly with local industries and the business to assist them in effective

189 and efficient partnerships with their LWDBs. Business services career center

190 staff should also receive training and experience related to customized services

191 described in [20 CFR 678.435\(b\)](#), including human resources consultation,

192 compliance assistance, employee retention strategies, and other customized

193 labor market analysis.

194 IV. **IMPLEMENTATION**

195

196

197 LWDB LOPs must include timelines for completing initial and continuing education

198 requirements, approved training types in alignment with FloridaCommerce-issued technical

199 assistance and guidance, and documentation methods. LOPs should assign roles for tracking

200 compliance and maintaining records and all training documentation. This includes training

201 documentation associated with approved alternative training consistent with directions

202 provided in Alternative Training Approval Notices provided by FloridaCommerce and

203 CareerSource Florida to ensure that all front-line and local area staff are trained, certified,

204 and prepared to serve jobseekers and employers effectively.

205

206 All workforce training provided by LWDBs to staff must align with state workforce policies and

207 technical assistance issued by CareerSource Florida and FloridaCommerce. LWDBs must

208 adhere to Workforce Policy O124 Statewide Standardization of Tools and Services in the

209 provision of training to staff to ensure alignment and consistency throughout Florida's

210 workforce system.

211

212 FloridaCommerce, in consultation with CareerSource Florida, will monitor LWDBs for both

213 programmatic and fiscal compliance. FloridaCommerce and CareerSource Florida will review

214 LOPs, verify staff credentialing and continuing education records, and assess training-related

215 expenditures. LWDBs must also evaluate and update their procedures annually based on

216 staff feedback, performance data, and changing workforce needs. These steps support

217 continuous improvement and help maintain high-quality services across Florida's LWDBs and

218 One-Stop Career Centers.

219 V. **ATTACHMENTS AND RESOURCES**

220 [FloridaCommerce Training Materials](#)

221 [Alternate Training Approval Request Form Template](#)

222 [Training and Employment Guidance Letter \(TEGL\) No 4-15](#)

223

224

Request for Approval of Alternative Tier I Training Program

Section 1: LWDB Contact Information

- **LWDB Name:** [Text Field]
 - **Title:** [Text Field]
 - **Phone:** [Text Field]
 - **Contact Person:** [Text Field]
 - **Email:** [Text Field]
 - **Date of Submission:** [Date Picker]
-

Section 2: Training Program Overview

- **Title of Proposed Training:** [Text Field]
 - **Training Provider:** [Text Field]
 - **Delivery Method:**
 - In-person Virtual Hybrid
 - **Total Training Hours:** [Numeric Field]
-

Section 3: Alignment with Tier I Requirements:

- 1. Ensure Excellent Customer Service:** Serve jobseekers and businesses with clear, respectful, and timely support—whether in person, by phone, or in writing.
- 2. Build Business Relationships:** Engage local employers, understand their needs, and coordinate outreach and support services.
- 3. Support Hiring and Job Matching:** Assist with job matching, placement, recruitment, job fairs, hiring events, and online tools.
- 4. Understand Training Options:** Explain Florida-approved training programs, including apprenticeships, internships, and work-based learning.
- 5. Apply Workforce Policies:** Understand WIOA, Florida’s workforce plans, and the roles of CareerSource Florida and the State Workforce Development Board.
- 6. Prioritize Veterans and Key Populations:** Ensure priority service for veterans and other groups as required by law.
- 7. Use Labor Market Data:** Apply FloridaCommerce data to guide jobseekers and support employer decisions.
- 8. Use Technology Effectively:** Operate career center systems, case management tools, and online platforms accurately and efficiently.
- 9. Understand Performance Measures:** Know how staff actions impact state and federal performance goals.
- 10. Support Accessibility:** Ensure services are inclusive and assistive technology is used appropriately.
- 11. Follow Safety Protocols:** Apply procedures for emergencies, COOP, disaster response, and cybersecurity.
- 12. Maintain Ethical Standards:** Follow conflict-of-interest rules and act with integrity in all service areas.

- Does the proposed alternate training program include all of the required components of the Tier 1 training program? [Yes or No]
-

Section 4: Assessment and Certification

- **Assessment Method:** [Multiline Text Field]
 - **Credential Awarded:** [Text Field]
-

Section 5: Attachments Checklist

Include the following with your submission:


- Curriculum/Syllabus
 - Test Specifications
 - Evidence of Outcomes of Training (if available)
 - Other (Please describe)
-

Section 6: Certification

I certify that the proposed training program meets or exceeds the standards of the Tier I Certification and request approval for its use as an alternative training option.

- **Authorized Representative Name:** [Text Field]
 - **Title:** [Text Field]
 - **Signature:** [Digital Signature Field or Placeholder]
 - **Date:** [Date Picker]

 - **CLEO Signature:** [Digital Signature Field or Placeholder]
 - **Date:** [Date Picker]
-

 <h2 style="margin: 0;">Workforce Policy</h2>		<p>POLICY NUMBER 0124</p>	
Title:	Statewide Standardization of Tools and Services		
Program:	One-Stop		
Type:	Operational		
Effective:	December 22, 2023	Revised	

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I. PURPOSE AND SCOPE

This policy establishes a unified framework for statewide standardization of tools and services and provides guidance for the use of state-procured resources consistent with goals established in Section 14.36, Florida Statutes, the Reimagining Education and Career Help or REACH Act, to increase alignment and efficiency of the state’s workforce development system and federal law specifying that the State, Local Workforce Development Boards (LWDBs), Regions, and direct grant recipients must make efforts to reduce administrative costs by minimizing duplication by effectively using information technology to improve services.¹

II. MEASURABLE PERFORMANCE OUTCOMES

1. Statewide adoption rate of standardized tools and services
2. Reduction in duplicative technology and service expenditures
3. Increase in system-wide consistency, performance, and efficiency.

Additional measures of performance for this policy include aligned, clearly written, and publicly posted LWDB policies and procedures outlining processes for procurement of tools and services.

III. POLICIES AND PROCEDURES

A. The Use of State Procured or Developed Tools

Tools and services negotiated and acquired at the state level must be used by all LWDBs that have an identified need for the specific purpose the tools and services are acquired to fulfill. LWDBs are prohibited from using funds subgranted by FloridaCommerce for the purchase of tools and services that are duplicative of state-procured resources without an approved waiver request.

When a state procured tool or service is not available, LWDBs must attempt to first

¹ [20 CFR 683.215\(d\)](#)

35 utilize common tools or services procured by a regional planning area. Regional
36 planning areas can assist by negotiating improved rates for the LWDBs in their planning
37 area. Prior to procuring separate solutions, LWDBs must be able to show evidence of
38 work with the local regional planning area to provide a common tool or service at a
39 reduced rate. A list of State procured workforce specific tools or services will be posted
40 by CareerSource Florida, in collaboration with the Florida Department of Commerce
41 (FloridaCommerce) to assist LWDBs.

42 **B. Waiver Request Review Process**

43
44
45 Where tools and services are procured, acquired, or developed for implementation
46 statewide by FloridaCommerce or CareerSource Florida, LWDBs seeking to opt out
47 of statewide implementation or utilize a tool or service in place of the procured or
48 acquired tool may request a waiver from FloridaCommerce and CareerSource
49 Florida for two years or until the contract expires, whichever occurs first.

50
51 LWDBs that seek a waiver must submit a request to CareerSource Florida and
52 FloridaCommerce using the [Standardization of Tools and Services Waiver Request](#)
53 Form. Waiver requests must include:

- 54
55 1. Description of existing tools/services, their functions, and business/customer
56 groups served by them.
- 57 2. Impact on performance and measurement and management.
- 58 3. Assumptions and constraints of state-provided tools.
- 59 4. Fiscal and functional efficiencies.
- 60 5. Anticipated benefits, cost savings, economies of scale, return on investment for
61 the local area and the state that will result if the waiver is granted.

62
63 FloridaCommerce, in consultation with CareerSource Florida, will review waiver
64 requests and determine whether to approve the LWDB's request. FloridaCommerce
65 will notify the LWDB of the outcome of the waiver review process on or before 15
66 days from the date the waiver request was received.

67 **IV. IMPLEMENTATION**

68
69
70 Each LWDB must develop local policies and procedures in alignment with this policy and
71 include implementation details in their four-year and two-year workforce development
72 plans.

73
74 FloridaCommerce will monitor programmatic and fiscal compliance associated with this
75 policy, review waiver requests and procurement plans in consultation with CareerSource
76 Florida, and ensure alignment with WIOA, the REACH Act, and CareerSource Florida
77 policies.

78
79 Tools and services will be reviewed six months before contract expiration to assess
80 continued relevance.

81 **V. ATTACHMENTS AND RESOURCES**

82
83
84 [Standardization of Tools and Services Waiver Request Form](#)

85
86 [Florida CLIFF Dashboard.](#)



**POLICY
NUMBER**

P95

Title:	WIOA Youth Program Eligibility and Service Provider Selection		
Type:	Programmatic		
Program:	Workforce Innovation and Opportunity Act - Youth		
Effective:	04/25/2017	Revised:	01/06/2022

I. PURPOSE AND SCOPE

Addressing the needs of youth with barriers to employment is a critical component of the state’s workforce system. Proactive and responsive partnerships are essential in the coordination of training and support towards high-quality employment outcomes that improve self-sufficiency and align with the workforce needs of Florida’s business community. This policy is designed to provide guidance to Local Workforce Development Boards (LWDBs) on the development of aligned and effective youth programs that ensure high quality outcomes in alignment with state¹ and federal law.²

II. KEY OBJECTIVES AND MEASURABLE PERFORMANCE OUTCOMES

A. Key Objectives

1. Improve in-demand employment and training outcomes by ensuring high quality and cost-effective youth service providers aligned with the needs of Florida businesses.
2. Promote skill development through training that leads to recognized credentials and prepares youth for work within in-demand industries.
3. Expand timely access to youth services for both out-of-school and in-school youth, including those with disabilities.
4. Strengthen partnerships by working with required and additional partners, including local businesses and community partners.
5. Ensure compliance with federal and state procurement requirements for WIOA youth service providers.
6. Ensure compliance and accountability by tracking performance.

B. Measurable Performance Outcomes

¹Chapter 445, F.S.

²20 CFR 681

31 Performance for this policy will be measured by, at minimum, the following:

- 32
- 33 1. The six primary WIOA performance indicators for the Youth program as defined
- 34 in Section 116(b)(2)(A)(ii) and [34 CFR 463.155\(c\)](#) and [20 CFR 677.155](#), and
- 35 2. Performance outcome metrics outlined in Workforce Policy 9, Availability of
- 36 Services to Floridians, for the applicable population.
- 37 3. Number of program youth placed in apprenticeship or pre-apprenticeship
- 38 programs.
- 39

40 III. POLICIES AND PROCEDURES

41 A. WIOA Youth Eligibility Criteria

42

43

44 LWDBs must actively pursue outreach to potentially eligible youth and ensure that

45 youth enrolled in the WIOA Youth Program meet eligibility criteria as defined in

46 WIOA Sections 129(a)(1) and, [20 CFR 681.200 - 681.220](#). Additionally, LWDB

47 procedures and local policies for youth outreach, eligibility determinations,

48 enrollment, and procurement must be in alignment with technical assistance and

49 guidance issued by FloridaCommerce. Consistent with the relevant Technical

50 Assistance Letter issued by FloridaCommerce, eligibility determinations are based,

51 in part, on the following factors:

52

- 53 • Eligibility criteria as an out-of-school youth (OSY) or in-school youth (ISY)
 - 54 • School status determination
 - 55 • Identified barrier(s)³
- 56

57 LWDBs must ensure, in alignment with [Workforce Policy 100: Work-Based Training](#)

58 and [Work Based Learning Opportunities](#), that education and local youth-focused

59 workforce development systems are coordinated and designed to increase and

60 expand pathways into work-based learning activities, especially registered

61 apprenticeships and preapprenticeship programs, that meet current industry needs.

62 Programs should be designed to efficiently assist youth into, and persist in, high-

63 wage, high-demand, and high-skilled occupations and provide access to an aligned

64 and expanding array of apprenticeship and preapprenticeship options. Programs

65 for youth should be focused on demonstrated industry need, career-relevant

66 training, and increasing in-demand employment outcomes. Youth program

67 participant data on pre-apprenticeship and apprenticeship enrollment, outreach,

68 and completion should be regularly measured, tracked, and shared.

69

70 B. Enrollment and Assessment

71

72 Youth can self-register in Employ Florida, however they cannot self-enroll in a

73 WIOA Youth program. LWDB staff must ensure that youth are registered in Employ

74 Florida and determine eligibility as quickly as possible and before enrollment. The

75 enrollment process includes eligibility determination, objective assessment,

76 development of an Individual Service Strategy (ISS), and participation in any of the

77 14 WIOA Youth program elements outlined in 20 CFR 681.460. Once an individual

78 is determined to be eligible for the WIOA Youth program, staff are required to

³ WIOA Section 129(a)(1)(B)(iii) for OSY or Section 129(a)(1)(C)(iv) for ISY

79 complete a WIOA Youth program application in Employ Florida.
80

81 Objective assessments evaluate academic and skill levels, career readiness, and
82 service needs. Assessments may include formal tests, interviews, observations, or
83 file reviews, and must accommodate youth with disabilities. Assessments from
84 other programs completed within the past six months may be used. Youth are
85 considered participants only after receiving one of the 14 program elements listed
86 in [20 CFR 681.460](#).
87

88 The ISS must be tailored to the youth's needs and include assessment results and
89 education and employment goals aligned with career pathways that are designed
90 to lead to employment within in-demand industry sectors. It must align with at least
91 one WIOA performance indicator and include at least one of the 14 program
92 elements. Existing ISS documents from other programs may be used if completed
93 within the past six months and sufficient to meet WIOA requirements.
94

95 Staff must complete the objective assessment and ISS using the state-identified
96 tool listed in the applicable Technical Assistance Letter issued by
97 FloridaCommerce.
98

99 Co-enrollment in WIOA programs is highly encouraged and depends on each
100 program's eligibility, individual service needs, and career readiness, determined
101 through assessments of skills, work experience, literacy, and support needs. Youth
102 aged 18 to 24 may be co-enrolled in the WIOA Youth and Adult programs if they
103 meet eligibility for both. Youth may qualify for WIOA adult services if they meet
104 WIOA Adult eligibility requirements and need intensive youth services as well as
105 adult training related to their career pathway. For co-enrolled participants, staff
106 must determine the appropriate services from each program, identify the funding
107 stream for each service in Employ Florida, and ensure services are not duplicated
108 consistent with applicable state and federal law. LWDBs must ensure that services
109 for non-eligible youth are funded through partner programs.
110

111 LWDBs should work closely with local businesses, as well as community and WIOA
112 partners, to serve youth.
113

114 **C. Use of Federal Funds to Provide Food, Beverage, or Dining Activities**

115
116 LWDBs may use state and WIOA funds to provide food and beverages for youth
117 enrolled and participating in youth workforce programs provided that such
118 expenditures adhere to technical assistance and guidance issued by
119 FloridaCommerce.
120

121
122
123 **D. WIOA Youth Service Provider Selection and Procurement**

124
125 LWDBs may deliver youth services directly or award grants and contracts through
126 a competitive procurement process, as required by WIOA Section 123. Direct
127 provision must be cost-effective and comply with governance standards in
128 [Workforce Policy G110 – Local Workforce Development Area Board Governance](#).

129 Selection through procurement and the execution of contractual arrangements must
130 include specific and measurable deliverables designed to drive the effective,
131 efficient, and aligned delivery of services, include outreach and partnership
132 objectives, and be consistent with issued technical assistance and guidance from
133 FloridaCommerce.
134

135 Selected providers must, at minimum:

- 136
- 137 • demonstrate the ability to offer all 14 required program elements,
- 138 • coordinate with community partners,
- 139 • offer services at a reasonable cost with a clear budget,
- 140 • show knowledge of WIOA requirements,
- 141 • have strong community and business linkages.
- 142 • meet or exceed LWDB performance indicators,
- 143 • comply with reporting requirements,
- 144 • be legally established for at least six months,
- 145 • hold a current business license,
- 146 • disclose any pending legal actions, and
- 147 • must not have been found at fault in criminal, civil, or administrative
- 148 proceedings.
- 149


150 LWDBs may establish additional criteria in their local plans.
151

152 **IV. IMPLEMENTATION**

153
154 LWDBs must implement local policies, procedures, and monitoring that define the roles of
155 staff, youth providers, employers, and participants. LOPs must ensure proper oversight of
156 eligibility determinations, enrollment, and service delivery and be designed to meet or
157 exceed state and federal performance metrics. LOPs must address the use of funds for food
158 and drink costs for youth and ensure costs do not exceed allowed limits. Youth providers
159 are required to cooperate fully with monitoring activities and follow all applicable regulations.
160 Monitoring must verify compliance with WIOA, 2 CFR Part 200, issued agency guidance
161 and technical assistance, and state policy. If an LWDB also serves as a youth provider,
162 monitoring must be conducted by an external entity. Results must be reported to the Chief
163 Local Elected Official (CLEO).
164

165 LWDBs must include in their local policies and procedures, in compliance with § 681.420,
166 ensure appropriate links to entities that will foster the participation of eligible local youth.
167 Such links may include connections to:

- 168 1) Local area justice and law enforcement officials;
- 169 2) Local public housing authorities;
- 170 3) Local education agencies;
- 171 4) Local human services agencies;
- 172 5) WIOA title II adult education providers;
 - 173 a. Local disability-serving agencies and providers and health and mental health
 - 174 providers;
- 175 6) Job Corps representatives; and
 - 176 a. Representatives of other area youth initiatives and including those that serve
 - 177 homeless youth and other public and private youth initiatives.

 <p>Workforce Policy</p>		<p>POLICY NUMBER</p> <p>P111</p>
Title:	Services For Veterans, Members of the Military, and Spouses	
Program:	Workforce Innovation and Opportunity Act, Wagner-Peyser, Trade Adjustment Assistance, Migrant and Seasonal Farmworker Program, Jobs for Veterans State Grant, National Dislocated Worker Grants	
Type:	Programmatic	
Effective:		Revised

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I. PURPOSE AND SCOPE

This policy reaffirms Florida's commitment to being the nation's most military friendly state through the provision of high quality and responsive workforce programs, resources, and opportunities that strengthen the state's workforce and economy. Its purpose is to ensure that veterans, military service members, and their families receive prioritized access to high quality workforce services and responsive, tailored support that not only maximizes their unique talents and skills but promotes skill development and employment.

This policy establishes the minimum requirements for Local Workforce Development Boards (LWDBs) to implement effective procedures and ensure priority, high quality workforce service and support for transitioning service members and veterans, as well as their spouses and dependents. The Policy applies to all U.S. Department of Labor (DOL) funded programs including Workforce Innovation and Opportunity Act (WIOA), Wagner-Peyser, including the Military Family Employment Advocacy program, Jobs for Veterans State Grant (JVSG), Trade Adjustment Assistance (TAA), and Migrant and Seasonal Farm Worker (MSFW).

II. MEASURABLE PERFORMANCE OUTCOMES

1. Number and percentage of eligible persons served.
2. Time to service and evidence of provision of information on priority of service for veterans; and
3. Federal indicator data and state letter grade metrics specific to the applicable population.

Additional measures of performance for this policy include aligned, clearly written, and publicly posted Local Operating Procedures (LOPs) outlining processes to implement this policy.

35
36 **III. POLICIES AND PROCEDURES**
37

38 **A. Priority of Service¹**
39

40 Veterans and eligible spouses (“covered persons”) must receive priority of service for
41 all USDOL-funded job training programs, which include WIOA programs.²
42

43 Service must be provided by appropriately qualified staff, consistent with issued federal
44 guidance³ and Florida Department of Commerce (FloridaCommerce) technical
45 assistance, as soon as possible and in alignment with [Workforce Policy 9, Availability](#)
46 [of Services to Floridians.](#)
47

48 **1. Intake Procedures**
49

50 LWDBs must implement standardized intake processes to identify and provide
51 priority service to veterans and eligible spouses.
52

53 a. Identification at Entry:
54

- 55 • Staff must ask if individuals or their spouses have served in the U.S. military.
- 56 • Electronic kiosks must allow self-identification.
- 57 • Prominent signage must encourage self-identification.
- 58 • Employ Florida must be used to verify veteran status (flag icon).
59

60 b. Screening for Enhanced Services:
61

- 62 • Intake must be conducted by non-JVSG staff trained in career center
63 services.
- 64 • Eligibility must be determined consistent with requirements in Training and
65 Employment Guidance Letter (TEGL) 03-24 and FloridaCommerce
66 Technical Assistance Letter 25-01⁴.
- 67 • Eligible individuals must be referred immediately to DVOP specialists. If the
68 individual declines DVOP services, a proper case note must be recorded in
69 Employ Florida indicating that the eligible person is declining DVOP
70 services.
- 71 • If the DVOP specialist is unavailable, services must be provided by the next
72 qualified staff member without delay. Additionally, a DVOP referral must be
73 made and the DVOP Specialist has up to two business days to connect with
74 the eligible person.
75

76 **2. Eligibility for Priority of Service**
77

78 Covered persons must first meet the program’s eligibility and any statutory priority
79 criteria to receive priority for participation in the program and receipt of services
80 (i.e., WIOA Adult). Consideration of eligibility for WIOA must be documented.
81

¹ [20 CFR 680.650.](#)

² Priority for veterans and eligible spouses follows other statutory priorities, such as those applied to participants funded through local WIOA Adult funds. See [Workforce Policy 105.](#)

³ [TEGL 10-09](#)

⁴ Screening questions are included in Employ Florida and may be reviewed in the DVOP Eligibility Screening Tool developed by the National Veterans Training Institute (NVTI).

82 Covered persons, for purpose of the provision of priority of services, are defined as
83 follows:

- 84
- 85 a. **Veteran:** A person who served at least one day in the active military, naval, or
86 air service, and who was discharged or released under conditions other than
87 dishonorable, as specified in 38 U.S.C 101(2). Active service includes full-time
88 Federal service in the National Guard or a Reserve component. It does not
89 include full-time duty performed strictly for training purposes, nor does it
90 include full-time active duty performed by National Guard personnel who are
91 mobilized by state rather than federal authorities.
- 92
- 93 b. **Eligible Spouse:** The spouse of:
- 94 i. A veteran who died of a service-connected disability.⁵
- 95 ii. A member of the Armed Forces serving on active duty who, at the time of
96 application for the priority, is listed in one or more of the following
97 categories and has been so listed for a total of more than 90 days:
- 98 (1) Missing in action.
- 99 (2) Captured in the line of duty by a hostile force.
- 100 (3) Forcibly detained or interned in the line of duty by a foreign
101 government or power.
- 102 (4) A veteran who has a total disability resulting from a service-
103 connected disability, as evaluated by the Department of Veterans
104 Affairs; or
- 105 (5) A veteran who died while a total, service- connected disability was
106 in existence.

107 **B. Jobs for Veterans State Grant Program**

108

109 The JVSG program⁶ provides staffing to LWDBs to provide enhanced services that
110 prepare veterans, eligible spouses, and other eligible persons for meaningful careers
111 through Disabled Veterans Outreach Program (DVOP) specialists and conducts
112 focused outreach and advocacy for veterans and eligible spouses with local employers
113 through Local Veterans' Employment Representatives (LVERs). Each LWDB must
114 integrate JVSG-funded staff into its one-stop system as part of a comprehensive team
115 that provides services to veterans and eligible persons to address their employment
116 and training needs.

117

118 LWDBs must follow technical guidance issued by FloridaCommerce regarding eligibility
119 for enhanced services provided by DVOP specialists and operational guidance for
120 DVOP specialists and LVERs.

121 **C. Staffing**

122

123 Staffing for positions performing required duties as outlined in this policy is funded
124 through multiple means, including, but not limited to the following:

- 125
- 126
- 127 • JVSG
 - 128 • Military Family Employment Advocate Program⁷

⁵ A service-connected death means that the death resulted from a disability incurred or aggravated in the line of duty in active military service.

⁶ See [38 USC Chapters 41 and 42](#), and [20 CFR 1001](#).

⁷ [Chapter 445 Section 055 - 2024 Florida Statutes - The Florida Senate](#)

- 129 • Other Workforce Development Programs, including:
- 130 ○ WIOA
- 131 ○ TAA
- 132 ○ MSFW
- 133 ○ Wagner-Peyser
- 134

135 LWDBs must follow issued agency technical assistance and guidance specific to these
136 qualifications, required training, specific duties, etc. that are required for those serving
137 in these positions. Services and support to veterans and eligible spouses should not be
138 delayed by the availability of a specific class, title, position, or staff member and should
139 be provided by any available staff as soon as possible.

140
141 **D. Enrollment, Shared Services, and Partnerships**

142
143 The State has a commitment to the families of members of the military⁸ in recognition
144 of the sacrifices they make due to frequent moves and separations which can result in
145 barriers to employment. LWDBs shall provide timely and focused services to these
146 family members, i.e., spouses and dependents.

147
148 **Co-enrollment⁹ of qualifying veterans and military family members is encouraged**
149 **and, in some instances, required to maximize employment and training**
150 **outcomes.** LWDBs are highly encouraged to effectively partner with local government,
151 community partners, and businesses to maximize support for the goals of this program
152 and to reduce the number of veterans requiring public assistance and increase the
153 number of veterans and eligible spouses achieving self-sustaining employment through
154 the training and supports provided.

155
156 **IV. IMPLEMENTATION**

157
158 Each LWDB must develop LOPs to implement this policy. Staff must upload all
159 documentation, including that associated with eligibility, to the state-identified case
160 management system. All required activities, including, but not limited to, outreach, co-
161 enrollment, and remote contact, must be documented with appropriate case notes and
162 service codes, consistent with guidance and technical assistance issued by
163 FloridaCommerce.

164
165 Additionally, LWDBs must provide annual training to career center staff regarding priority
166 of service and service to veterans and covered persons.

167
168 FloridaCommerce monitors compliance associated with this policy to ensure that
169 LWDBs:

- 170
- 171 • Ensure covered persons are informed of their rights, are identified at point of
- 172 entry, and receive priority of service.
- 173 • Have LVERs provide annual priority of service and veteran/military family
- 174 member services training.
- 175 • Maintain local monitoring procedures.
- 176

177 **V. ATTACHMENTS AND RESOURCES**

178

⁸ Section [445.055](#), F.S. describes members of the military.
⁹ [Workforce Policy P111, WIOA Adult and Dislocated Worker Program Framework and Design.](#)

179	<u>DVOP Eligibility Screening Tool (Veteran Intake Form)</u>
180	
181	<u>Military Spouse Desk Reference</u>



CareerSource Heartland Shines!

CareerSource Heartland encourages feedback from our job seeker and employer customers ... feedback that is critical to our success!

For the past year, feedback through a brief online survey has been telling us that we are doing a great job ... and that is GREAT NEWS!

Below are just some of the comments received since our last board meeting that we are very proud to share!



Excellent client services. Attentive to your career search needs. Resources available for your career development, hiring events, business training partnerships, and resume help. Workforce development opportunities for job seekers and businesses. **James**

Staff is THE BEST! The Job Fair was very organized, and the staff kept the line moving right along. I ended up back at staff's desk. She further helps me with pursuing a job. She works effortlessly with me and has been the biggest Help ever to me. **Carolyn**

Staff have been a HUGE help in assisting me seeking a job. She stays in contact with me She developed my resume. Given recommendations I attended the Job Fair 10/25/25 and she followed up with me after it. Staff is very easy to talk with. Explains things clearly when needed. Overall, a great experience working with Staff! **Martin**

Staff went over and beyond. She helped me when nobody else would. She helped me apply for Food Stamps and Medicaid. I am new to these benefits, and she helped apply with patience and knowledge and is very professional and very sweet. I was treated as if I was a VIP impressed with the service at Career Source Heartland. **Kathryn**



CareerSource Heartland “helps you recruit the right employee through a variety of professional services”.

Contact a Business Representative near you:

DeSoto County
2160 NE Roan Ave.
Arcadia, Florida 34266
(863) 993-1008
Fax (863) 993-1046

Hardee County
324 6th Ave. North
Wauchula, Florida 33763
(863) 773-3435
Fax (863) 773-3949

Highlands County
5901 US Hwy 27 S, Suite 1
Sebring, Florida 33870
(863) 385-3672
Fax (863) 382-4237

Okeechobee County
207 SW Park Street
Okeechobee, Florida 34974
(863) 610-6000
Fax (863) 484-8167

www.careersourceheartland.com

CareerSource Heartland is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities. All voice telephone numbers may be reached by persons using TTY/TDD equipment via the Florida Relay Service at 711.



Workforce Related Acronyms

AD	Adult
ADA	Americans with Disabilities Act
BEC	Business Enhancement Committee (CareerSource Heartland—CSH)
BOCC	Board of County Commissioners
BO	Business Operations Team (CSH)
CBO	Community Based Organization
CEO	Chief Elected Official
CEO	Chief Executive Officer
CFRPC	Central Florida Regional Planning Council
CS	Career Specialist
CBM	Center Branch Manager
CSE	Child Support Enforcement
CSF	CareerSource Florida (formerly Workforce Florida, Inc.)
CSH	CareerSource Heartland (formerly Heartland Workforce)
CSS	Customer Service Specialist
CWE	Career Work Experience
DCF	Department of Children & Families
DEO	Department of Economic Opportunity
DOE	Department of Education
DOL	Department of Labor
DOL	Demand Occupations List (formerly TOL—Targeted Occupations List)
DOR	Department of Revenue
DVOP	Disabled Veteran’s Outreach Program
DW	Dislocated Worker
EAP	Employment Assistance Program (local name for the Welfare Transition Program)
ECR	Early Childhood Resources
EF	Employ Florida (the State’s public labor exchange system)
EDC/O	Economic Development Commission/Office
ELCFH	Early Learning Coalition of Florida’s Heartland
ETA	Employment and Training Administration (USDOL)
EWT	Employed Worker Training

FBO	Faith Based Organization	PY	Program Year/Project Year
FEMA	Federal Emergency Management Agency		
FETPIP	Florida Education Training Placement Information Program	QRT	Quick Response Training (part of FloridaFlex)
FF	FloridaFlex (CSF Employee Training Options)	RA	Reemployment Assistance (formerly called Unemployment)
FHERO	Florida Heartland Economic Region of Opportunity	REA	Reemployment Eligibility Assessment
F&O	Finance & Operations Committee (CSH)	REACT	Reemployment and Emergency Assistance Coordination Team
FWDA	Florida Workforce Development Association		
FY	Fiscal Year	REACH	Reimagining Education and Career Help Act
		RES	Re-employment Services
HW	Heartland Workforce <i>(former name of CareerSource Heartland)</i>	RFP	Request for Proposals
HWIB	Heartland Workforce Investment Board, Inc. (d/b/a/ CareerSource Heartland)	RFQ	Request for Quotations or Qualifications
		RIG	Rural Initiative Grant
HRTPO	Heartland Regional Transportation Planning Organization	ROI	Return on Investment
		RSA	Resource Sharing Agreement
IDA	Industrial Development Authority	RSEA	Re-employment Services & Eligibility Assessment - new name for Florida's "unemployment insurance" program
IFA	Infrastructure Funding Agreement		
ISY	In-School Youth	SBDC	Small Business Development Center
ITA	Individual Training Account	SNAP	Supplemental Nutritional Assistance Program
IWT	Incumbent Worker Training (part of FloridaFlex)	SY	Summer Youth
JD	Job Developer/Job Development		
JMP	Joint-Managed Programs	TAA/TRA	Trade Adjustment Assistance/Trade Readjustment Assistance
LEO	Local Elected Official	TABE	Test of Adult Basic Education
LLSIL	Lower Living Standard Income Level	TANF	Temporary Assistance for Needy Families
LVER	Local Veteran's Employment Representative		
LWDA	Local Workforce Development Area; and	UC/UI	Unemployment Compensation/Unemployment Insurance—renamed to Reemployment Assistance (in Florida)
LWDB	Local Workforce Development Board	USDOL	United States Department of Labor
MOU	Memorandum of Understanding		
MSFW	Migrant Seasonal Farm Worker	VR	Vocational Rehabilitation
NAWB	National Association of Workforce Boards	WARN	Worker Adjustment and Retraining Notification
NEG	National Emergency Grant	WDB	Workforce Development Board
NFA	Notice of Funds Available	WE	Work Experience
		WIOA	Workforce Innovation and Opportunity Act
OJT	On-the-Job Training	WOTC	Work Opportunity Tax Credit
O*NET	Occupational Information Network	WP	Wagner Peyser
OPS	Other Personnel Services	WT or WTP	Welfare Transition or Welfare Transition Program (locally named the Employment Assistance Pgm.)
OSHA	Occupational Safety and Health Administration		
OSMIS	One-Stop Management Information System		
OSO	One-Stop Operator		
OSST	One-Stop System Tracking		
OSY/OOSY	Out-of-School Youth		



Programs Report

July 2025 – December 2025

WIOA		July-Dec	
Adult	Enrolled	43	
	Participated in Training	42	
	Career Services	1	
	Entered Employment 7/7	100.0%	
	Average Wage at Placement	\$21.25	
	DeSoto and Hardee	\$19.00	
	Highlands	\$23.50	
	Okeechobee	\$0.00	
Dislocated Worker	Enrolled*	0	
	Participated in Training	0	
	Career Services	0	
	Entered Employment 0/0	0.0%	
	Average Wage at Placement	\$0.00	
	DeSoto and Hardee	\$0.00	
	Highlands	\$0.00	
	Okeechobee	\$0.00	
In-School Youth	Enrolled	25	
	Positive Outcome Rate 14/14	100.0%	
Out-of-School Youth	Enrolled	55	
	Participated in Training	55	
	Positive Outcome Rate 6/6	100.0%	
Wagner Peyser			
Employer Services	Total Employers Served	1,124	
	Individual Employer Services	5,138	
	Job Placement Wage Rate	\$19.05	
	Entered Employment Rate	39.2%	
Job Seeker Services	Individuals Receiving Services	2,127	
	Services Provided Individuals	19,569	

*No participants enrolled in Dislocated Worker for the quarter.
Data is posted as draft – results subject to change.

Reported Unemployment Rate by County/State for November 2025 (not seasonally adjusted)

DeSoto 6.3% Hardee 6.6% Highlands 7.3% Okeechobee 5.9% Florida 4.9%

PROGRAMS REPORT II: NARRATIVE

July 2025 – December 2025

INITIATIVES

NON-CUSTODIAL PARENT GRANT

CareerSource Heartland applied for and was awarded the Non-custodial Parent (NCP) grant for program year 2025-2026. The NCP grant is designed to assist parents struggling to meet child support obligations through access to training and employment opportunities. This grant will help participants meet their child support responsibilities while working toward long-term self-sufficiency.

SECTORS OF STRATEGIC FOCUS

This newly awarded state set aside initiative is to support career exploration, occupational skills training (including work-based training, On-the-Job Training (OJT), Customized training, Incumbent Worker Training (IWT), Internships, Registered Apprenticeship, Work Experience), and supportive services in identified sectors of strategic focus. CareerSource Heartland has already started providing some of the training allowed through this initiative, intended to support both Florida jobseekers and businesses, connecting Floridians to opportunities in targeted industry sectors, improving training and employment outcomes, and developing the talent pipelines for critical workers need to support in-demand industries. Sectors of Strategic Focus include:

- Transportation, including diesel mechanics and trucking,
- Logistics and Supply Chain,
- Manufacturing, and
- Healthcare that includes nursing and other critical high demand needs.

NETWORK NAVIGATORS

This revised state set aside initiative supports Apprenticeship Navigator functions that will lead and support local and regional efforts to develop, expand, and support registered apprenticeship programs (RAPs) and registered pre-apprenticeship programs (pre-RAPs) by promoting the benefits of RAPs to employers, industry associations, business groups, EDC and education partners, community groups, as well as job seekers. CareerSource Heartland is already actively working with two local apprenticeship partners. This initiative also supports Hope Florida Navigator activities that will include leading and supporting local and regional efforts to develop, expand, and support Hope Florida objectives by promoting the benefits of Hope Florida to employers, industry associations, business groups, EDC and educational partners, community groups, and job seekers.

STATE RURAL INITIATIVES

These funds are intended to expand access to workforce services, accelerate training and employment outcomes, and strengthen local talent pipelines and workforce partnerships in economically distressed rural communities. Several courses have been scheduled to date:

- ELI Icehouse – Entrepreneurial Skills training.
- 5G Power Skills – Foundational skills courses for adults and businesses.
- Online Computer Skills – These courses are for businesses. SFSC and IRSC have committed to scheduling in person classes on a demand basis to meet the needs of the employers. Online courses are already available.

- Artificial Intelligence Overview – These classes are already available through SFSC with ten participants identified. IRSC has committed to building and schedule this course when a minimum of ten participants is identified. Both IRSC and SFSC already have online options available.
- Career Readiness and Job Retention Workshops – working with the Okeechobee Sheriff's Department to finalize the details.
- ABE/GED Program – Working with law enforcement agencies to determine their need.
- Electrical Journeyman's Exam Preparation – Training in groups to prepare trainees to pass the Electrical Journeyman's exam.

ONLINE TRAINING OPPORTUNITIES

To help employers access better-trained, higher-skilled employees and job applicants, CareerSource Heartland continues to enroll participants in:

- Florida Ready to Work – Soft skills training, featuring four key modules: Effective Communication, Professionalism, Teamwork and Collaboration, and Critical Thinking and Problem Solving. To date, 28 individuals have successfully completed all four modules.
- Metrix Learning – An online learning platform that equips individuals with the skills needed to adapt and thrive in today's changing job market. During this quarter, 73 new participants enrolled in a variety of training programs. Collectively, they completed 1,922 training hours and successfully passed 945 courses.

CAREER SOURCE HEARTLAND CENTERS HIGHLIGHTS

October 2025 – December 31, 2025, Business Operations and/or Career Center staff:

- ✓ Facilitated two Paychecks for Patriots job fairs. The successful events were located in Okeechobee and Highlands Counties.
- ✓ A hiring event was facilitated at the Highlands Center for the Department of Corrections. Representatives participated from facilities in each of our four-county service area.
- ✓ Focused on implementing numerous new processes and grant requirements received from FloridaCommerce.

MIGRANT SEASONAL FARM WORKER (MSFW) SERVICES

The Hardee Career Center is designated as a "significant" career center due to Migrant and Seasonal Farm Workers (MSFWs) comprising an estimated ten percent or more of the local job-seeking population. MSFW Outreach Workers ensures effective communication with crew leaders and agricultural employers through in-person visits, phone calls, and email providing job referrals and other essential services. Notably, H-2A agricultural job orders continue to be posted, indicating a growing demand for visa workers in temporary or seasonal roles.

YOUTH SERVICES

CareerSource Heartland Youth staff continued to assist Youth participants in person, virtually, by telephone, and email.

- ✓ Out-of-School Youth – Continue to work diligently with local businesses to partner in support of Work Experience and Job Shadowing opportunities. Youth focus on workforce preparation activities that include, but are not limited to: GED preparation, soft skills training, financial literacy education, and vocational skills training.
- ✓ In-School Youth - Focusing on high school graduation, soft skills, and career awareness to prepare them for the workforce or post-secondary educational opportunities.

CareerSource Heartland
2025/2026 Expenditure Report
YTD November 30, 2025

Revenue Budget or Fund Balance	WIA/WIOA Adult	WIOA Dislocated Worker	WIOA Youth	TANF	Veterans Programs LVER	NDWG IAN	Wagner-Peyser	SNAP	Rural Initiative Grant (RIG)	Rapid Response	WIOAHope	Network Navigator	State Rural	Strategic Focus	RESEA	Non-Custodial	Hope-FL Navigator	Non-Federal	TOTALS			
25-26 Budgeted Awards	\$ 451,281	\$ 206,067	\$ 524,901	\$ 646,733	\$ 3,387		\$ 32,535	\$ 247,428	\$ 250,000	\$ 65,000		\$ 138,571	\$ 500,000	\$ 45,000	\$ 33,796	\$ 200,000	\$ -		\$ 3,344,699			
Transfers/Increase Award	\$ 176,689	\$ (176,689)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,930	\$ 4,930			
Carryover 24/25	\$ 102,004	\$ 239,037	\$ 410,041	\$ 105,581	\$ 3,700	\$ 72	\$ 7,359	\$ 55,803	\$ -	\$ -	\$ 861	\$ -	\$ -	\$ -	\$ 33,026	\$ 10,959	\$ 5,842	\$ 48,470	\$ 1,022,756			
TOTAL	\$ 729,974	\$ 268,415	\$ 934,942	\$ 752,314	\$ 7,087	\$ 72	\$ 39,894	\$ 303,231	\$ 250,000	\$ 65,000	\$ 861	\$ 138,571	\$ 500,000	\$ 45,000	\$ 66,822	\$ 210,959	\$ 5,842	\$ 53,400	\$ 4,372,385			
EXPENDITURES																			TOTAL EXPENDITURES	BUDGET	BUDGET VARIANCE Under/(Over)	% Exp
Operational Expenditures *	\$ 285,162	\$ 298	\$ 301,897	\$ 221,478	\$ 1,703	\$ 72	\$ 6,968	\$ 51,564	\$ 16,561	\$ 9,035	\$ 861	\$ 20,558	\$ 1,318	\$ 7,935	\$ 41,211	\$ 12,545	\$ 5,842	\$ 61	\$ 985,069	\$ 2,499,463	\$ 1,514,394	39.4%
Program Expenditures	\$ 43,036	\$ -	\$ 28,542	\$ 12,591	\$ 3,141	\$ -	\$ 8,247	\$ 6,253	\$ 63,306	\$ 58	\$ -	\$ 446	\$ 2,482	\$ 25,263	\$ 765	\$ 2,993	\$ -	\$ 238	\$ 197,360	\$ 1,872,921	\$ 1,675,561	10.5%
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel	\$ 355	\$ -	\$ 631	\$ 5	\$ 1,180	\$ -	\$ 316	\$ -	\$ 28	\$ 58	\$ -	\$ 446	\$ -	\$ 23	\$ 263	\$ -	\$ -	\$ -	\$ 3,326	\$ 7,700	\$ 4,374	43.2%
Staff Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Computer/Phone Network	\$ -	\$ -	\$ -	\$ -	\$ 532	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 532	\$ 1,200	\$ 669	44.3%
Computer Software	\$ 4,750	\$ -	\$ 11,297	\$ 4,750	\$ -	\$ -	\$ -	\$ 4,750	\$ 13,000	\$ -	\$ -	\$ -	\$ 1,980	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,527	\$ 60,500	\$ 19,973	67.0%
Computer Supplies	\$ -	\$ -	\$ 123	\$ -	\$ -	\$ -	\$ 123	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 245	\$ 760	\$ 515	32.3%
Minor Equipment (Non-Capitalized)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,468	\$ -	\$ -	\$ 2,468	\$ 2,600	\$ 132	94.9%
Repairs/Maintenance/Janitorial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Supplies	\$ 23	\$ -	\$ 128	\$ -	\$ 184	\$ -	\$ 52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 502	\$ -	\$ 35	\$ -	\$ -	\$ 238	\$ 1,161	\$ 2,538	\$ 1,377	45.7%
Advertising/Outreach	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage and Delivery	\$ -	\$ -	\$ 17	\$ 64	\$ -	\$ -	\$ -	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 159	\$ -	\$ -	\$ -	\$ 243	\$ 526	\$ 283	46.2%
Background Screening/Fingerprinting	\$ -	\$ -	\$ -	\$ 298	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 298	\$ 465	\$ 167	64.1%
Monitoring Fees	\$ 3,585	\$ -	\$ 2,846	\$ 4,650	\$ -	\$ -	\$ 2,494	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,075	\$ 15,075	\$ -	100.0%
Professional Fees	\$ 141	\$ -	\$ 620	\$ 123	\$ -	\$ -	\$ -	\$ -	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 899	\$ 2,000	\$ 1,101	45.0%
Dues and Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fair Share Costs	\$ -	\$ -	\$ -	\$ -	\$ 1,246	\$ -	\$ 5,263	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 268	\$ -	\$ -	\$ -	\$ 6,797	\$ 16,500	\$ 9,703	41.2%
Education/Training - Client ITA	\$ 25,554	\$ -	\$ 1,910	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,263	\$ -	\$ -	\$ -	\$ -	\$ 25,240	\$ -	\$ -	\$ -	\$ -	\$ 102,966	\$ 240,000	\$ 137,034	42.9%
Education/Training - Non-ITA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
On-the-Job Training (OJT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000	0.0%
Employed Worker Training (EWT)	\$ 2,048	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,048	\$ 52,500	\$ 50,453	3.9%
Work Experience (WE)	\$ -	\$ -	\$ 1,381	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,381	\$ 15,000	\$ 13,619	9.2%
Transportation	\$ 6,581	\$ -	\$ -	\$ 1,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275	\$ -	\$ -	\$ 8,556	\$ 18,500	\$ 9,944	46.2%
Child Care	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Support Services	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ -	\$ 1,250	\$ 3,150	\$ 1,900	39.7%
Direct Client costs	\$ -	\$ -	\$ 9,589	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,589	\$ 100,000	\$ 90,411	9.6%
Available Budget - Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,298,907	\$ 1,298,907	\$ -
Total Expenditures	\$ 328,198	\$ 298	\$ 330,439	\$ 234,069	\$ 4,844	\$ 72	\$ 15,215	\$ 57,817	\$ 79,867	\$ 9,093	\$ 861	\$ 21,003	\$ 3,800	\$ 33,198	\$ 41,975	\$ 15,538	\$ 5,842	\$ 299	\$ 1,182,429	\$ 4,372,384	\$ 3,189,955	27.0%
Unexpended Balance	\$ 401,776	\$ 268,117	\$ 604,503	\$ 518,245	\$ 2,243	\$ 0	\$ 24,679	\$ 245,414	\$ 170,133	\$ 55,907	\$ (0)	\$ 117,568	\$ 496,200	\$ 11,802	\$ 24,847	\$ 195,421	\$ 0	\$ 53,101	\$ 3,189,956			
% of Funds Expended	44.96%	0.11%	35.34%	31.11%	68.36%	100.00%	38.14%	19.07%	31.95%	13.99%	100.03%	15.16%	0.76%	73.77%	62.82%	7.37%	100.00%	0.66%	27.04%			
Direct Encumbrances	\$ 25,000	\$ -	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 20,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 83,500			
Pooled/Operational Encumbrances	\$ 181,564	\$ 111,253	\$ 252,490	\$ 378,522	\$ 797	\$ 0	\$ 16,032	\$ 123,436	\$ 83,439	\$ 52,965	\$ (0)	\$ 111,942	\$ 131,182	\$ 7,065	\$ 13,789	\$ 62,455	\$ -	\$ (0)	\$ 1,526,930			
Unencumbered Balance	\$ 195,212	\$ 156,864	\$ 348,513	\$ 139,723	\$ 1,446	\$ -	\$ 8,647	\$ 121,978	\$ 56,694	\$ 2,942	\$ -	\$ 5,626	\$ 345,019	\$ 117,568	\$ 11,057	\$ 132,966	\$ 0	\$ 53,101	\$ 1,579,526			
% of Funds Unencumbered	26.74%	58.44%	37.28%	18.57%	20.40%	0.00%	21.67%	40.23%	22.68%	4.53%	0.00%	4.06%	69.00%	15.16%	16.55%	63.03%	0.00%	99.44%	36.13%			

**CareerSource Heartland
2025-2026 Operational Expenditure Detail Report
YTD November 30, 2025**

	Management	DeSoto Center	Hardee Center	Highlands Center	Okeechobee Center	Total
Total Pool Budgets	494,049.00	239,284.00	144,409.00	1,246,134.00	375,587.00	2,499,463.00
Expenditures						
Personnel	156,457.22	51,009.14	60,485.65	366,886.22	103,162.45	738,000.68
Travel	566.03	927.68	583.95	1,760.92	1,211.82	5,050.40
Staff Development	4,449.75	0.00	0.00	204.25	0.00	4,654.00
Rent	5,046.07	0.00	6,551.00	69,932.76	10,750.00	92,279.83
Utilities	631.48	1,956.79	3,294.59	8,751.89	1,973.34	16,608.09
Telephone	499.80	854.64	1,214.96	4,613.21	874.65	8,057.26
Insurance	5,772.72	2,236.51	2,960.82	16,342.66	2,935.14	30,247.85
Computer & Phone Network	703.38	818.29	485.46	3,992.02	695.46	6,694.61
Computer Software	6,775.68	1,270.53	537.85	9,172.30	1,399.68	19,156.04
Computer Supplies	938.21	0.00	0.00	2,993.03	317.62	4,248.86
Minor Equipment - Non-Capitalized	0.00	0.00	0.00	173.91	0.00	173.91
Equipment Lease	219.49	498.84	298.08	1,276.97	498.84	2,792.22
Bldg Repairs/Janitorial	95.31	950.60	1,708.13	1,802.14	4,215.33	8,771.51
Office Supplies	403.71	239.28	226.72	1,470.93	562.120	2,902.76
Postage and Delivery	172.73	0.00	138.41	88.59	0.00	399.73
Legal Fees	880.00	0.00	0.00	0.00	0.00	880.00
Background Screening/Fingerprinting	1,474.05	0.00	0.00	0.00	0.00	1,474.05
Audit Fees	29,500.00	0.00	0.00	0.00	0.00	29,500.00
Monitoring Fees	7,200.00	0.00	0.00	0.00	0.00	7,200.00
Professional Fees	560.33	2,601.27	1,811.84	7,765.29	3,036.33	15,775.06
Dues and Subscriptions/Other Fees	61.25	0.00	125.00	273.95	15.75	475.95
Advertising/Outreach	58.94	0.00	0.00	719.94	0.00	778.88
Bank Charges/Payroll Processing	3,422.72	0.00	0.00	0.00	0.00	3,422.72
Program Income (Contra)			0.00	(225.00)	0.00	(225.00)
Fair Share/Resource Sharing (Contra)	(100.65)	(777.67)	(4,856.06)	(5,133.10)	(3,335.10)	(14,202.58)
Total Pooled Expenditures	225,788.22	62,585.90	75,566.40	492,862.88	128,313.43	985,116.83
Unexpended Balance	268,260.78	176,698.10	68,842.60	753,271.12	247,273.57	1,514,346.17
% Expended	45.70%	26.16%	52.33%	39.55%	34.16%	39.41%
% Unexpended	54.30%	73.84%	47.67%	60.45%	65.84%	60.59%
Total Grant Expenditures	225,788.22	62,585.90	75,566.40	492,862.88	128,313.43	985,116.83

**Report on Legislative Compliance
30% State Defined Training Requirement
Month Ended November 30, 2025**

	WIOA Adult PY 2024	WIOA Adult PY 2025	WIOA Adult Total	WIOA DW PY 2024	WIOA DW PY 2025	WIOA DW Total	Total WIOA Adult and WIOA DW
ITA Required Expenditure Levels	50% - Year 2 of 2	25% Year 1 of 2		50% - Year 2 of 2	25% Year 1 of 2		
Budget	102,004.00	451,280.00	553,284.00	239,037.00	206,067.00	445,104.00	998,388.00
Administrative Expenditures	13,328.43	0.00	13,328.43	26,691.34	0.00	26,691.34	40,019.77
Program Expenditures	88,676.00	0.00	88,676.00	199,798.43	0.00	199,798.43	288,474.43
Total Expenditures	102,004.43	0.00	102,004.43	226,489.77	0.00	226,489.77	328,494.20
% Expended	100.00%	0.00%	18.44%	94.75%	0.00%	50.88%	32.90%
State ITA Expenditures	20,552.88	0.00	20,552.88	46,141.11	0.00	46,141.11	66,693.99
State ITA % Expended (Program Base)	23.18%	0.00%	23.18%	23.09%	0.00%	23.09%	23.12%
Note: Waiver for 25/26 has benn approved for 30%;						Excess/(Deficiency)	-5.88%

**Report on Youth Work Experience Compliance
20% Youth Work Experience Requirement
Month Ended November 30, 2025**

	WIOA Youth PY 2024 (Life-to-Date)	WIOA Youth PY 2025 (Life-to-Date)
WE Required Expenditure Levels	20%	20%
Budget	410,041.00	524,901.00
Administrative Expenditures	40,389.81	0.00
Program Expenditures	290,049.73	0.00
Total Expenditures	330,439.54	0.00
% Expended	80.59%	0.00%
WE Expenditures	8,105.08	0.00
WE % Expended (Program Base)	2.79%	0.00%
Excess/(Deficiency) - %	-17.21%	0.00%