



Executive Committee Meeting

REVISED AGENDA

Wednesday, February 25, 2026 – 9:30 a.m.

Join Zoom Meeting: <https://us02web.zoom.us/j/81586707587>

Phone No: 1-646-558-8656 (EST) Meeting ID: 815 8670 7587

Call to Order		C. Flanagan
Roll Call		C. Schnettler
Approval of Minutes, January 30, 2026	Pages 2 - 3	C. Flanagan

DISCUSSION ITEMS

State Update		R. Skinner
Workforce Issues Important to Our Community		R. Skinner

PUBLIC COMMENT

ACTION ITEMS

Powell and Jones Audit Report	Pages 4 - 46	D. French
Bronson Lease	Pages 47 - 59	D. French
Insurance Benefits RFP	Pages 60 - 71	D. French
Regional Planning Area Expansion	Pages 72 - 74	R. Skinner
Williston Airport Labor Study	Pages 75 - 76	R. Skinner
Mid- Year Budget Update	Pages 77 – 81	D. French
Form 990	Pages 82 - 120	R. Skinner

PROJECT UPDATES

None

MATTERS FROM THE FLOOR

ADJOURNMENT

2025 – 2026 MEETING SCHEDULE							
Performance/ Monitoring	Business and Economic Development	Career Center	Marketing / Outreach	Education and Industry Consortium	Executive	Full Board	
Unless noted otherwise all committee meetings are held at CareerSource CLM, 2703 NE 14 th Street, Ocala, FL 34470							
Tuesday 9:00 am	Wednesday 9:00 am	Thursday 9:30 am	Wednesday 9:00 am	Thursday 9:00 am	Wednesday 9:30 am	Wednesday, 11:30 am	
8/5/2025	8/6/2025	8/7/2025	8/13/2025	8/14/2025	8/27/2025	9/3/2025	CF Levy
11/4/2025	11/5/2025	10/30/2025	11/12/2025	11/13/2025	11/19/2025	12/10/2025	CF Ocala
					1/30/2026		
2/3/2026	2/4/2026	2/5/2026	2/11/2026	2/12/2026	2/25/2026	3/4/2026	CF Lecanto
5/5/2026	5/6/2026	5/7/2026	5/13/2026	5/14/2026	5/27/2026	6/10/2026	CF Ocala

OUR VISION STATEMENT

To be recognized as the number one workforce resource in the state of Florida by providing meaningful and professional customer service that is reflected in the quality of our job candidates and employer services.



**CAREERSOURCE CITRUS LEVY MARION
Special Executive Committee**

MINUTES

DATE: January 30, 2026
PLACE: 2703 NE 14th Street, Ocala, FL 34470
TIME: 9:00 a.m.

MEMBERS PRESENT

Al Jones
Arno Proctor
Carl Flanagan
Charles Harris
Fred Morgan

MEMBERS ABSENT

Jeff Chang
Pete Beasley

OTHER ATTENDEES

Dale French, CSCLM
Cory Weaver, CSCLM

Cira Schnettler, CSCLM

CALL TO ORDER

The meeting was called to order by Carl Flanagan, Chair, at 9:00 a.m.

ROLL CALL

Cira Schnettler called roll and a quorum was declared present.

APPROVAL OF MINUTES

Charles Harris made a motion to approve the minutes from the November 19, 2025, meeting. Al Jones seconded the motion. Motion carried.

DISCUSSION ITEMS

None

PUBLIC COMMENT

None

ACTION ITEMS

Insurance Benefits RFP

Dale French explained that we are approaching the timeframe where the management team discusses benefit options. As health insurance costs rise, we would like to ensure there is balance in the types of plans we can offer to our staff and be cost effective as

well. There was discussion on different types of plans and self-insured options. Arno Proctor made a motion to release the insurance broker RFP. Al Jones seconded the motion. Motion carried.

PROJECT UPDATES

MATTERS FROM THE FLOOR

None

ADJOURNMENT

There being no further business, the meeting was adjourned at 9:22 a.m.

APPROVED: _____



RECORD OF ACTION/APPROVAL

**Executive Committee
Wednesday, February 26, 2025**

TOPIC/ISSUE:

2025 Year End Finance Audit

BACKGROUND:

Powell and Jones concluded their financial audit for the year ending June 30, 2025. This audit is conducted annually. The full report is attached for review.

POINTS OF CONSIDERATION:

No issues were identified in the report as detailed on pages 41 and 42.

STAFF RECOMMENDATIONS:

Accept the monitoring as presented.

COMMITTEE ACTION:

BOARD ACTION:

**CITRUS, LEVY, MARION REGIONAL
WORKFORCE DEVELOPMENT BOARD, INC.**

**D/B/A CAREERSOURCE
CITRUS LEVY MARION**

**Financial Statements, Supplemental
Information and Independent
Auditors' Reports**

For the Fiscal Year Ended June 30, 2025

**CITRUS, LEVY, MARION REGIONAL
WORKFORCE DEVELOPMENT BOARD, INC.**

**D/B/A CAREERSOURCE
CITRUS LEVY MARION**

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Powell and Jones CPA

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Phone 386.755.4200

INDEPENDENT AUDITOR'S REPORT

To the Organization of Directors
Citrus, Levy, Marion Regional Workforce
Development Board, Inc. d/b/a
CareerSource Citrus Levy Marion

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of Citrus, Levy, Marion Regional Workforce Development Board, Inc. d/b/a CareerSource Citrus Levy Marion (the Organization), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Organization's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's 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 opinions.

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 twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's 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 auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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 generally accepted auditing standards and *Government Auditing Standards*, 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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Organization's basic financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and are not a required part of the basic 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic 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 are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated January 23, 2026, on our consideration of the Organization's, internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's, 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.



Powell and Jones CPA
Lake City, Florida
January 23, 2026

**CITRUS, LEVY, MARION REGIONAL WORKFORCE DEVELOPMENT BOARD, INC.
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2025**

This discussion and analysis of the financial performance of Citrus, Levy, Marion Regional Workforce Development Board, Inc. (the Organization) provides an overview of financial activities for the fiscal year ended June 30, 2025. Please read it in conjunction with the financial statements which follow this section.

FINANCIAL HIGHLIGHTS

The following are various financial highlights:

- Overall net position increased by \$67,787
- Unrestricted net position at June 30, 2025, was \$479,518
- The Organization incurred total expenses for the year of about \$16,827,053 compared to revenues of \$16,894,840

OVERVIEW OF THE BASIC FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Organization's basic financial statements. These basic statements consist of government-wide financial statements, fund financial statements and notes to the financial statements. The government-wide financial statements present an overall picture of the Organization's financial position and results of operations. The fund financial statements present financial information for the General Fund of the Organization. The notes to the financial statements provide additional information concerning the Organization's finances that are not disclosed in the government-wide or fund financial statements.

Government-Wide Financial Statements and Governmental Fund Financial Statements - All of the activities of the Organization are considered to be governmental activities. The Organization has no business-type activities, which are generally financed in whole or in part by fees charged to external parties for goods or services.

The *government-wide financial statements* provide both long-term and short-term information about the overall financial status of the Organization. These statements use a format similar to a private sector business and are presented on the accrual basis. They include a statement of net position and a statement of activities.

The first financial statement is the *Statement of Net Position*. This government-wide financial statement includes long-term information such as capital assets and long-term liabilities, if any. The amounts in this statement are accounted for using the accrual basis of accounting. Accrual accounting is similar to the accounting used by most private-sector companies. All of the current year revenues and expenses are recorded, regardless of when cash is received or paid. Net position, the difference between these assets and liabilities, is a useful way to measure the financial health of the Organization.

The second financial statement is the *Statement of Activities*. This statement includes all of the revenues and expenses of the Organization and reconciles beginning and ending net position.

- This government-wide financial statement includes all of the current year revenues and expenses, regardless of when cash is received or paid. The amounts in this statement are

accounted for using the accrual basis of accounting as discussed above. Over time, the increases or decreases in net position are useful indicators of whether the financial health of the Organization is improving or deteriorating. However, other non-financial factors, such as changes in federal funding, must also be considered when assessing the overall health of the Organization.

The *governmental fund financial statements* provide information on the current assets and liabilities of the General Fund, changes in current financial resources (revenues and expenditures) and current available resources.

- The *General Fund Balance Sheet* focuses on events that produce near-term inflows and outflows of spendable resources as well as on the balances of spendable resources available at the end of the year. The amounts are accounted for using modified accrual accounting. Modified accrual accounting focuses on available cash and other financial assets that can readily be converted to cash. This provides a shorter-term view of the governmental fund's financial position.
- The *General Fund Statement of Revenues, Expenditures and Changes in Fund Balance* focuses on events that produce near-term inflows and outflows of spendable resources, as well as on the balances of spendable resources available at the end of the year. These amounts are accounted for using modified accrual accounting, as discussed above.

CONDENSED FINANCIAL INFORMATION

The following tables present condensed, government-wide current year and prior year data about net position and changes in net position:

Net Position	2025 Governmental Activities	2024 Governmental Activities
Assets:		
Non-capital assets	\$ 1,916,536	\$ 2,489,325
Depreciable capital assets, net	42,362	9,878
Total assets	<u>1,958,898</u>	<u>2,499,203</u>
Liabilities:		
Current liabilities	1,116,708	1,771,744
Non-current liabilities	320,310	273,366
Total liabilities	<u>1,437,018</u>	<u>2,045,110</u>
Net assets:		
Net investment in capital assets	42,362	9,882
Unrestricted	479,518	444,211
Total net position	<u>\$ 521,880</u>	<u>\$ 454,093</u>

Change in Net Position	2025 Governmental Activities	2024 Governmental Activities
General revenues:		
Governmental grants and contributions	\$ 16,828,030	\$ 10,230,385
Other revenues	66,810	87,916
Total revenues	<u>16,894,840</u>	<u>10,318,301</u>
Program expenses:		
Administration and general	809,294	739,316
Client services:		
Direct and contract provided	16,004,715	9,352,189
Depreciation and amortization	13,044	109,700
Total expenses	<u>16,827,053</u>	<u>10,201,205</u>
Change in net position	67,787	117,096
Beginning net position	454,093	336,997
Ending net position	<u>\$ 521,880</u>	<u>\$ 454,093</u>

OVERALL FINANCIAL POSITION AND RESULTS OF OPERATIONS

Governmental Activities

The governmental activities generated program income of \$64,622, interest income of \$2,188 and grant and contractual revenue of \$16,828,030. The Organization incurred \$16,827,053 of program expenses. This resulted in an increase in net position of \$67,787.

General Fund

The fund balance of the General Fund has increased by \$80,891, from \$775,462 to \$856,353. There is an assignment of fund balance for an accrued leave liability of \$376,835 and a non-spendable balance of \$50,257 for prepaid expenses and deposits. Unassigned fund balance was \$429,261.

BUDGETARY HIGHLIGHTS

General Fund. The original budget was based on funding projections and included all funds expected to be available. During the year the budget is amended as funding commitments are received. Finally, the final budget is adjusted for estimates of amounts to be carried forward to subsequent years. Actual expenditures exceeded budgeted by \$3,566,171 This was mainly due to unanticipated Hurricane Idalia expenses.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The Organization had no materially significant capital asset activity for the fiscal year ended June 30, 2025. Please refer to a note to the accompanying financial statements entitled *Capital Assets and Depreciation* for more detailed information about the Organization's capital asset activity.

Debt Administration

The Organization's long-term debt includes an accrual for compensated absences and leases payable. A summary of additions and deletions to long-term debt follows:

	July, 2024	Additions	Deletions	June 30, 2025
Compensated absences	\$ 321,614	\$ 55,221	\$ -	\$ 376,835
Leases	9,637	-	(9,637)	-
	<u>\$ 331,251</u>	<u>\$ 55,221</u>	<u>\$ (9,637)</u>	<u>\$ 376,835</u>

ECONOMIC FACTORS

The Organization currently is not aware of any conditions that are expected to have a significant effect on the Organization's financial position or results of operations.

CONTACTING FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the finances of the Organization and to show accountability for the money it receives. If you have any questions about this report or need additional financial information, contact Susan Heller, Vice President of Finance, Citrus, Levy, Marion Regional Workforce Development Board, Inc., 2703 NE 14th St. Ocala, FL 34470.

**CITRUS, LEVY, MARION REGIONAL WORKFORCE DEVELOPMENT BOARD, INC.
STATEMENT OF NET POSITION**

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Assets:	
Current	
Cash	\$ 928,775
Grants Receivable	911,153
Accounts and Contracts Receivable	26,351
Prepaid Expenses	43,270
Total Current	<u>1,909,549</u>
Non-current	
Deposits	6,987
Depreciable Capital Assets, Net	42,362
Total Non-current	<u>49,349</u>
Total Assets	<u><u>\$ 1,958,898</u></u>
Liabilities:	
Current	
Accounts Payable and Accrued Expenses	\$ 413,801
Unearned Revenue	646,382
Accrued Compensated Absences, Current Portion	56,525
Total Current Liabilities	<u>1,116,708</u>
Non-current	
Accrued Compensated Absences, Net of Current	320,310
Total Non-current Liabilities	<u>320,310</u>
Total Liabilities	<u><u>1,437,018</u></u>
Net Position:	
Net Investment in Capital Assets	42,362
Unrestricted	479,518
Total Net Position	<u><u>\$ 521,880</u></u>

See notes to financial statements.

**CITRUS, LEVY, MARION REGIONAL WORKFORCE DEVELOPMENT BOARD, INC.
STATEMENT OF ACTIVITIES**

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Functions/Programs	Program Expenses		Program Revenue		Net (Expenses) Revenue and Changes in Net Position
	Direct	Indirect	Operating Grants and Contributions	Grants and Contributions	Governmental Activities
Governmental Activities:					
Economic Environment					
Jobs Training and Placement	\$ 16,017,759	\$ 809,294	\$ 16,828,030	\$ -	\$ 977
Total Governmental Activities	<u>\$ 16,017,759</u>	<u>\$ 809,294</u>	<u>\$ 16,828,030</u>	<u>\$ -</u>	<u>977</u>
				General Revenue:	
				Interest	2,188
				Other	64,622
				Total General Revenue	<u>66,810</u>
				Changes in Net Position	67,787
				Net Position, Beginning of Year	454,093
				Net Position, End of Year	<u>\$ 521,880</u>

See notes to financial statements.

**CITRUS, LEVY, MARION REGIONAL WORKFORCE DEVELOPMENT BOARD, INC.
GOVERNMENTAL FUND
BALANCE SHEET**

JUNE 30, 2025

	General Fund
Assets:	
Cash	\$ 928,775
Grants Receivable	911,153
Accounts and Contracts Receivable	26,351
Prepaid Expenses	43,270
Deposits	6,987
Total Assets	\$ 1,916,536
 Liabilities:	
Accounts Payable and Accrued Expenses	413,801
Unearned Revenue	646,382
Total Liabilities	1,060,183
 Fund Balance:	
Non-spendable - Deposits and Prepaid Expenses	50,257
Assigned - Compensated Absences	376,835
Unassigned	429,261
Total Fund Balance	856,353
 Amounts reported for Governmental Activities in the Statement of Net Position are different because:	
Capital assets used in Governmental Activities are not financial resources and, therefore, are not reported in the funds.	42,362
 Non-current liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	(376,835)
Net position of Governmental Activities	\$ 521,880

See notes to financial statements.

**CITRUS, LEVY, MARION REGIONAL WORKFORCE DEVELOPMENT BOARD, INC.
GOVERNMENTAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	General Fund
Revenues:	
Federal Grant Revenue	16,764,901
Other Grants and Contributions	63,129
Other Income	64,622
Interest Income	2,188
Total Revenues	16,894,840
Expenditures:	
Indirect:	
Administrative	
Personnel Services	496,518
Operating Expenses	96,028
	592,546
General:	
Personnel Services	149,103
Operating Expenses	67,645
	216,748
Client Services:	
Training:	
Operating Expenses	10,901,226
Operating:	
Personnel Services	1,032,419
Operating Expenses	1,025,662
	2,058,081
Program support:	
Personnel Services	1,870,133
Operating Expenses	1,165,526
	3,035,659
Debt service:	
Principal	9,637
Interest	52
	9,689
Total Expenditures	16,813,949
Total Change in Fund Balance	80,891
Fund Balance, July 1, 2024	775,462
Fund Balance, June 30, 2025	\$ 856,353

See notes to financial statements.

**CITRUS, LEVY, MARION REGIONAL WORKFORCE DEVELOPMENT BOARD, INC.
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE OF THE GOVERNMENTAL FUND TO THE STATEMENT OF ACTIVITIES**

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Amounts reported for governmental activities are different because:

Net change in fund balance - governmental fund	\$ 80,891
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The governmental fund reports capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation and amortization exceeded capital outlay in the current period.

Expenditures for capital assets	45,524
Less current year depreciation and amortization	<u>(13,044)</u>
	32,480

Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. This amount represents the increase in accrued compensated absences for the current period.	(55,221)
--	----------

Principal payments on long-term leases are not expended in the statement of activities	9,637
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Change in net position of governmental activities	<u>\$ 67,787</u>
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See Notes to Financial Statements.

**CITRUS, LEVY MARION REGIONAL WORKFORCE DEVELOPMENT BOARD, INC.
NOTES TO FINANCIAL STATEMENTS**

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Citrus, Levy, Marion Regional Workforce Development Board, Inc. d/b/a CareerSource Citrus Levy Marion (the Organization) was incorporated as a nonprofit Organization on June 17, 1996; under the provisions of the Florida Not-For-Profit Organization Act set forth in Chapter 617, Florida Statutes. The Organization exists as a result of the passage of the Workforce Florida Act of 1996, as subsequently amended, and the Inter-local Agreement establishing the Citrus, Levy, Marion Workforce Development Consortium. The Organization has been determined to be a special district within the meaning of the Uniform Special District Accountability Act of the laws of the State of Florida. The Organization is a special-purpose government.

The purpose of the Organization is to fulfill those duties and responsibilities provided for by the Workforce Innovation and Opportunity Act, the Personal Responsibility and Work Opportunity Reconciliation Act of 1996, the Balanced Budget Act of 1997 and the Workforce Florida Act of 1996, as amended; consistent with the provisions of job training, job placement and benefit services to the citizens of Citrus, Levy and Marion Counties, Florida.

The governing Organization of the Organization is the Organization of Directors. As required by generally accepted accounting principles, the financial statements of the reporting entity include those of the Organization (the primary government unit) and its component units. There were no entities that required inclusion as a component unit within the Organization's financial statements.

Basis of Presentation

The basic financial statements have been prepared in conformity with the accounting principles and reporting guidelines established by the Governmental Accounting Standards Organization (GASB).

Basis of Accounting and Measurement Focus

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenditures are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Organization considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

However, expenditures related to compensated absences are recorded only when payment is due.

The Organization uses the following fund type - the General Fund. This fund is the Organization's only operating fund. It is used to account for all revenues and expenditures applicable to the general operations of the Organization. The fund is charged with all costs of operations.

Budgets and Budgetary Process

The Organization of Directors adopts an annual operating budget, which can be amended by the Organization throughout the year. The budget is adopted using the same basis of accounting that is used to reflect actual revenues and expenditures.

Functional Allocation of Expenses

The costs of providing the various programs and other activities of the Organization have been summarized on a functional basis in the Statement of Activities. Certain costs are allocated to the various programs and supporting services of the Organization based on the Cost Allocation Plan submitted to and approved by the U.S. Department of Labor. Costs that are directly related to the Organization's specific purposes have been recorded as direct expense and included as program services. Costs which are directly shared have been allocated among programs and supporting services based upon personnel activity reports or another allocation base which reflects the proportionate share of the benefits received. Indirect costs are allocated to benefiting programs based upon an indirect cost rate approved by the U.S. Department of Labor.

Receivables

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. No portion of receivables has been estimated as uncollectible by the Organization. All receivables are considered fully collectible.

Fund Balance

Governmental funds report separate classifications of fund balance.

Non-Spendable. The non-spendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted. The restricted fund balance is defined as having restrictions (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Committed. Committed fund balance is defined as amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Organization's Organization of Directors.

Assigned. Assigned fund balance is defined as amounts that are constrained by the Organization's Organization of Directors' intent to be used for specific purposes, but are

neither restricted nor committed. The Organization has given the authority to assign fund balance to the Executive Director. Assigned fund balance includes spendable fund balance amounts established by the Executive Director that are intended to be used for specific purposes that are neither considered restricted or committed. Assignment of fund balance may be (a) made for a specific purpose that is narrower than the general purposes of the government itself; and/or (b) used to reflect the appropriation of a portion of existing unassigned fund balance to eliminate a projected deficit in the subsequent year's budget in an amount no greater than the projected excess of expected expenditures over expected revenues. Assigned fund balance shall reflect management's intended use of resources as set forth each year by the Executive Director. Assigned fund balance may or may not be appropriated for expenditure in the subsequent year depending on the timing of the project/reserve for which it was assigned.

Unassigned. Unassigned fund balance is the residual classification for the general fund.

It is the policy of the Organization that they will use restricted resources to the extent that they are available, then committed resources, followed by assigned resources. Once these are consumed, the Organization will then use unassigned resources. The Organization does not have a formal policy requiring a minimum fund balance.

Accounting Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during that reported period. Actual results could differ from those estimates.

Property and Equipment

Property and equipment acquired are recorded as expenditures in governmental funds and are stated at cost in the government-wide statements. Property and equipment 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. Depreciation has been recorded using the straight-line method over estimated useful lives of 3 to 20 years as follows:

<u>Assets</u>	<u>Years</u>
Office Equipment	7
Miscellaneous Equipment	20
Data Processing Equipment	3 - 15

Pension Plan

The provision for pension cost is recorded on an annual basis. The Organization's policy is to fund pension costs as they accrue. See Note 5.

Cash

The Organization pools cash resources of its various programs to facilitate the management of cash. Cash applicable to a particular program is readily identifiable. The balance in the pooled cash accounts is held at a bank that is a member of the State of Florida pool for

pledging securities against fund deposits and is available to meet current operating requirements. As a result, the Organization has no need for a policy regarding deposit custodial credit risk.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Prepaid assets are reported as “non-spendable” in the fund financial statements to indicate that prepaid amounts do not represent available expendable resources.

Vacation, Sick Leave, and Other Compensated Absences

The Organization's employees are entitled to certain compensated absences based on length of employment and other factors. With minor exceptions, compensated absences either vest or accumulate and are accrued when they are earned. Compensated absences are accrued at June 30, 2025, in the amount of \$376,835. See Note 4.

Post Employment Healthcare Benefits

The Organization does not provide post employment healthcare benefits except those mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the Organization.

Fair Value of Financial Instruments

The following methods and assumptions were used to estimate fair value of each class of financial instruments for which it is feasible to estimate that value:

Cash, Accounts Receivable and Accounts payable – Carrying amount approximates fair value due to the short maturity of these financial instruments.

Newly Implemented Standards

SGAS No. 101 Compensated Absences

In June 2022, the Governmental Accounting Standards Board issued SGAS No. 101, Compensated Absences. Under SGAS No. 101, compensated absences must be recognized for leave that has not been used and leave that has been used but not yet paid in cash or settled through noncash means. Unused leave includes leave for services already rendered, leave that accumulates, and leave that more likely than not will be used for time off or paid to the employee at some point in the future. Additionally, governments are now able to report year-over-year increases and decreases in compensated absences net of each other and disclose them in one lump sum in the notes to the financial statements. This standard is required to be adopted for the fiscal year ended September 30, 2025, this adoption had no material effect on the fund balances or statements of financial position in the period under the audit.

NOTE 2. GOVERNMENT-WIDE VS. FUND FINANCIAL STATEMENTS

Governmental Fund Balance Sheet to Statement of Net Position - Amounts reported for Governmental activities in the Statement of Net Assets are different because:

Capital assets - Capital assets used in governmental activities are not reported in the governmental funds.

Cost of capital assets	\$	264,560
Accumulated depreciation		<u>(222,198)</u>
	\$	<u>42,362</u>

Long-term liabilities - Long-term liabilities are not reported in the governmental funds.

Compensated absences		<u>376,835</u>
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Governmental Fund Revenues, Expenditures and Changes in Fund Balance to Statement of Activities - Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is depreciated over their estimated useful lives.

Current year depreciation expense	\$	<u>(4,900)</u>
Current year amortization of right to use leased property	\$	<u>(8,144)</u>

An increase in compensated absences liability decreases net position, but has no effect on fund balance. A decrease in the lease liability decreases fund balance but has no effect on effect on net position.

Current year net decrease in compensated absences	\$	<u>55,221</u>
Current year decrease in the lease liability	\$	<u>9,637</u>

NOTE 3. CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended June 30, 2025, was as follows:

	Balance July 1, 2024	Additions	Deletions	Balance June 30, 2025
Depreciable capital assets				
Miscellaneous equipment	\$ 300,672	\$ 45,524	\$ (189,200)	\$ 156,996
Data processing equipment	107,563	-	-	107,563
Total depreciable capital assets	<u>408,235</u>	<u>45,524</u>	<u>(189,200)</u>	<u>264,559</u>
Accumulated depreciation:				
Miscellaneous equipment	298,934	4,900	(189,200)	114,634
Data processing equipment	107,563	-	-	107,563
Total accumulated depreciation	<u>406,497</u>	<u>4,900</u>	<u>(189,200)</u>	<u>222,197</u>
Total depreciable capital assets, net	<u>1,738</u>	<u>40,624</u>	<u>-</u>	<u>42,362</u>
Right-to-use lease assets				
Buildings	1,965,431	-	-	1,965,431
Total right-to-use lease assets	<u>1,965,431</u>	<u>-</u>	<u>-</u>	<u>1,965,431</u>
Accumulated amortization				
Buildings	1,957,287	8,144	-	1,965,431
Total accumulated lease amortization	<u>1,957,287</u>	<u>8,144</u>	<u>-</u>	<u>1,965,431</u>
Total right-to-use lease assets, net	<u>8,144</u>	<u>(8,144)</u>	<u>-</u>	<u>-</u>
Total capital assets, net	<u>\$ 9,882</u>	<u>\$ 32,480</u>	<u>\$ -</u>	<u>\$ 42,362</u>

NOTE 4. NON-CURRENT LIABILITIES

Non-current liabilities consist of compensated absences and leases liabilities as follows:

	Balance July 1, 2024	Additions	Deletions	Balance June 30, 2025
Compensated absences	\$ 321,614	\$ 55,221	\$ -	\$ 376,835
Lease liability	9,637	-	(9,637)	-
	<u>\$ 331,251</u>	<u>\$ 55,221</u>	<u>\$ (9,637)</u>	<u>\$ 376,835</u>

NOTE 5. PENSION PLAN

The Organization authorized the establishment of a defined contribution benefit plan as governed by Section 403(b) of the Internal Revenue Code. All employees 18 years or older are eligible to participate. Employees may contribute to the plan by entering into a salary reduction agreement with the Organization. The Organization shall determine on an annual basis, at its sole discretion, the amount of employer contributions to be made to the plan for each plan year. Employee participants shall at all times have a fully vested and non-forfeitable interest in their account. The plan is administered by the Variable Annuity Life Insurance Company (Valic). The following is a schedule of contributions to the plan for the last three years.

Year Ended June 30	Organization Contributed
2023	172,745
2024	153,950
2025	160,395

NOTE 6. LEASES PAYABLE

The Organization previously leased its home and field offices under operating lease agreements. These lease agreements expired during the fiscal year ended June 30, 2025, and no lease arrangements were in effect as of year-end.

In accordance with GASB Statement No. 87, Leases, the Organization recognized a right-to-use lease asset and a corresponding lease liability at the beginning of the fiscal year. The lease asset was amortized on a straight-line basis over the remaining lease term. Amortization expense for the year ended June 30, 2025 was \$8,144. All lease obligations were fully satisfied during the year, and no lease assets or lease liabilities remained outstanding as of June 30, 2025.

A schedule of the present value of leases, interest rates, and remaining lease terms is not presented, as no lease agreements were outstanding at June 30, 2025.

NOTE 7. SERA RECONCILIATION

Reconciliations of the Organization's financial records to the expenditures reported in the Subrecipient Enterprise Resource Application (SERA) are required to be completed monthly by the Organization for all awards from the Department of Economic Opportunity (DEO). These reconciliations were completed as required, and the Organization's financial records are reconciled with the reported expenditures in SERA for the year ended June 30, 2025.

NOTE 8. COMMITMENTS, CONTINGENCIES, AND CLAIMS

The Organization receives substantially all of its support through federal and state funding. A significant reduction in the level of this support, if this were to occur, would have an effect on the Organization's programs and activities.

Grants require the fulfillment of certain conditions set forth in the instrument of the grant. Failure to fulfill the conditions could result in the return of the funds to grantors. Although this is a possibility, the Organization and Management deems the contingency remote.

NOTE 9. RISK MANAGEMENT

The Organization is exposed to various risks of loss, including general liability, personal injury, workers compensation, and errors and omissions. To manage its risks, the Organization has purchased commercial insurance. Settled claims resulting from these risks have not materially exceeded commercial coverage in the current and previous three years.

NOTE 10. FAIR VALUE MEASUREMENTS

At June 30, 2025, the Organization had no assets or liabilities subject to disclosure of fair value measurements as to valuation levels hierarchy per Financial Accounting Standards Organization Statement No. 157.

NOTE 11. RELATED PARTY BALANCES AND TRANSACTIONS

The Organization has entered into contractual agreements with local colleges and community organizations, several of which have delegates on the Organization of Directors, to carry out its training programs. All of the contracts were approved by the Organization of Directors in accordance with procedures established by the Florida Department of Economic Opportunity. These procedures require a two-thirds majority vote of the Organization of Directors in favor with the related party abstaining from the vote. Utilization of these training vendors is the decision of the individual participant. Payments made for these services were as follows for the year ended June 30, 2025:

<u>Description</u>	<u>Amount Paid</u>
Outreach	\$ 59,500
Rent	9,370
	<u>\$ 68,870</u>

NOTE 12. INCOME TAXES

The Organization has been granted an exemption from income taxes under Internal Revenue Code, Section 501(c)(3) as a nonprofit corporation. As required by Internal Revenue Service regulations, the Organization annually files a Form 990, "Return of Organization Exempt from Income Tax" with the Internal Revenue Service. The returns for 2025, 2024 and 2023 are subject to review and adjustment by the Internal Revenue Service. Management has evaluated the effect of the guidance provided by U.S. Generally Accepted Accounting Principles on Accounting for Uncertainty in Income Taxes. Management believes that the Organization continues to satisfy the requirements of a tax-exempt organization at June 30, 2025. Management has evaluated all other tax positions that could have a significant effect on the financial statements and determined the Organization had no uncertain income tax positions.

NOTE 13. SUBSEQUENT EVENTS

The Organization has evaluated events and transactions for potential recognition of disclosure in the financial statements through January 23, 2026, the date that the audit report was available to be issued.

Note 14. Upcoming Accounting Pronouncements

SGAS No. 104 Disclosure of Certain Capital Assets

This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures. Initial adoption is required by the fiscal year ended June 30, 2026, but early adoption is encouraged. Management believes this statement will have a nominal impact on the financial statements and other significant matters.

SGAS No. 103 Financial Reporting Model Improvements

This Statement requires:

- Information presented in MD&A be limited to certain topics and presented in a new format.
- Inflows and outflows related to each unusual or infrequent items to be reported separately as the last resource flow.
- Proprietary nonoperating revenues and expenses be classified according to new definitions and that a separate subtotal be presented for noncapital subsidies.
- Each major component unit to be presented in a separate column on the statement of net position and statement of activities, or a combining statement be presented.
- Budgetary comparison information be presented as RSI and that variances between original and final budgets be presented as well as an explanation of significant variances in the notes.

This standard is required to be adopted for the fiscal year ended June 30, 2026, but early adoption is encouraged. Management believes this statement will have a nominal impact on the financial statements and other significant matters.

SGAS No. 102 Certain Risk Disclosures

This Statement requires that risks of substantial impact that are likely to occur due to concentrations and constraints be reported in the notes with certain additional information. This standard is required to be adopted for the fiscal year ended June 30, 2026, but early adoption is encouraged. Management believes this statement will have a nominal impact on the financial statements and other significant matters.

REQUIRED SUPPLEMENTARY INFORMATION

**CITRUS, LEVY, MARION REGIONAL WORKFORCE DEVELOPMENT BOARD, INC.
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND**

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues				
Grants and Contributions	\$ 17,477,711	\$ 17,477,711	\$ 16,828,030	\$ (649,681)
Other Income	2,992,470	2,992,470	64,622	(2,927,848)
Interest Income	-	-	2,188	2,188
Total Revenues	<u>20,470,181</u>	<u>20,470,181</u>	<u>16,894,840</u>	<u>(3,575,341)</u>
Expenditures				
Indirect:				
Administrative	579,068	579,068	592,546	(13,478)
General	210,880	210,880	216,748	(5,868)
Client Services:				
Training	1,074,456	1,074,456	10,901,226	(9,826,770)
Operating	8,667,012	8,667,012	2,058,081	6,608,931
Program Support	2,716,362	2,716,362	3,035,659	(319,297)
Debt Service				
Principal	-	-	9,637	(9,637)
Interest	-	-	52	(52)
Total Expenditures	<u>13,247,778</u>	<u>13,247,778</u>	<u>16,813,949</u>	<u>(3,566,171)</u>
Excess of Revenues over Expenditures	<u>7,222,403</u>	<u>7,222,403</u>	<u>80,891</u>	<u>(7,141,512)</u>
Fund Balance, July 1, 2024	775,462	775,462	775,462	-
Fund Balance, June 30, 2025	<u>\$ 7,997,865</u>	<u>\$ 7,997,865</u>	<u>\$ 856,353</u>	<u>\$ (7,141,512)</u>

See notes to Required Supplementary Information.

**CITRUS, LEVY, MARION REGIONAL WORKFORCE DEVELOPMENT BOARD, INC.
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

For the Fiscal Year Ended June 30, 2025

A. Budgetary Information:

An annual budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America for the general fund. All annual appropriations lapse at fiscal year end.

The Organization generally follows these procedures in establishing the budgetary data for the general fund as reflected in the financial statements:

1. Prior to June 30, the Executive Director submits to the Organization of Directors a proposed operating budget for the fiscal year commencing the following July. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted following preliminary examination and revision of the proposed operating budget by the Organization.
3. After public hearings and necessary revisions have been completed, the budget is approved.
4. The legal level of budgetary control is the fund level.
5. Formal budgetary integration is employed as a management control device during the year for the General Fund.
6. The budget for the General Fund is adopted on a basis consistent with accounting principles generally accepted in the United States of America.

B. Excess of Appropriations Over Expenditures

Appropriations were greater than expenditures in the General Fund.

The significant unfavorable variance between budgeted and actual expenditures in the General Fund for the fiscal year ended June 30, 2025 was primarily attributable to the impacts of Hurricane Idalia, which resulted in unanticipated program expenditures related to emergency response and recovery activities.

SINGLE AUDIT SECTION

**CITRUS, LEVY, MARION REGIONAL WORKFORCE DEVELOPMENT BOARD, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the Year Ended June 30, 2025

<u>Federal Grantor/Program Title</u>	<u>Contract Number</u>	<u>Federal Assistance Listing Number</u>	<u>Major Programs</u>	<u>Federal Expenditures</u>	<u>Passed through to Subrecipients</u>
<u>U.S. Department of Agriculture</u>					
Passed through the Florida Department of Economic Opportunity					
Supplemental Nutrition Assistance Program	FSH25	10.561		\$ 126,508	-
Total U.S. Department of Agriculture				<u>126,508</u>	<u>-</u>
<u>U.S. Department of Labor:</u>					
Creating Connections Broadband Infrastructure	23A60HG000031-01-00	17.268		409,809	-
Youthbuild	YB-34257-19-60-A-12	17.274		246,818	187,298
WIOA - Rapid Response Hurricane Idalia	WNI24	17.277	*	11,300,187	-
FL-2024 North Florida Storms	WNI24	17.277		176,057	-
				<u>11,476,244</u>	<u>187,298</u>
Passed through the Florida Department of Economic Opportunity					
Workforce Innovation and Opportunity Act (WIOA) Cluster:					
WIOA Adult	WIA25	17.258		1,373,792	18,310
WIOA SFY Sector-Based Training Initiatives	WIS24	17.258		33,000	-
WIOA Youth Career Exploration	WIS24	17.258		52	-
WIOA SFY 24-25 WIOA Rural Initiatives	WIS24	17.258		20,000	-
				<u>1,426,844</u>	<u>18,310</u>
WIOA SFY 24-25 WIOA Rural Initiatives	WIS24	17.259		20,000	-
WIOA Youth Career Exploration	WIS24	17.259		51	-
WIOA SFY Sector-Based Training Initiatives	WIS24	17.259		32,000	-
WIOA Youth	WIY25	17.259		977,940	785,296
				<u>1,029,991</u>	<u>785,296</u>
WIOA SFY 24-25 WIOA Rural Initiatives	WIS24	17.278		22,500	-
WIOA SFY Sector-Based Training Initiatives	WIS24	17.278		35,000	-
WIOA Youth Career Exploration	WIS24	17.278		56	-
WIOA Dislocated Worker	WID24	17.278		312,547	19,525
WIOA - Rapid Response	WIR25	17.278		77,087	-
				<u>447,190</u>	<u>19,525</u>
Total WIA Cluster				<u>15,036,896</u>	<u>1,010,429</u>
Employment Services Cluster:					
Wagner Peysen Summit	WPA21	17.207			
Wagner Peysen	WPA22	17.207			
Wagner Peysen	WPA25	17.207		149,779	-
Hope Florida - A Pathway to Promise	WPB24	17.207		48,113	-
Apprenticeship Navigator	WPB25	17.207		76,439	-
				<u>274,332</u>	<u>-</u>
Disabled Veterans Outreach Program	DVP25	17.801		12,699	
Local Veterans Program	LVR25	17.801		21,018	
				<u>33,718</u>	<u>-</u>
Total Employment Services Cluster				<u>308,050</u>	<u>-</u>
Unemployment Compensation:					
Reemployment and Eligibility Assessments	UCR24	17.225		83,769	-
Trade Adjustment Assistance:					
Trade Adjustment Assistance - Training	TAC22	17.245		167	-
Total U.S. Department of Labor				<u>15,428,882</u>	<u>1,010,429</u>
<u>U.S. Department of Health and Human Services</u>					
Passed through the Florida Department of Economic Opportunity					
Welfare Transition Program October-June	WTS25	93.558		1,209,511	
Total U.S. Department of Health and Human Services				<u>1,209,511</u>	<u>-</u>
Total Federal Expenditures				<u>\$ 16,764,901</u>	<u>\$ 1,010,429</u>

See notes to Schedule of Expenditures of Federal Awards.

**CITRUS, LEVY, MARION REGIONAL WORKFORCE DEVELOPMENT BOARD, INC.
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the Year Ended June 30, 2025

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies and presentation of the Single Audit Report of the Citrus, Levy, Marion Regional Workforce Development Board, Inc. have been designed to conform to generally accepted accounting principles as applicable to governmental units, including the reporting and compliance requirements described in the OMB Compliance Supplement, Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

Reporting Entity

The reporting entity consists of Citrus, Levy, Marion Regional Workforce Development Board, Inc., the primary government. Management has determined that there are no component units.

A. Basis of Accounting

The Schedule of Expenditures of Federal Awards and State Financial Assistance is presented on the accrual basis of accounting. Expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowed or are limited to reimbursement.

NOTE 2. INDIRECT COST RATE

Citrus, Levy, Marion Workforce Development Board, Inc. did not elect to use the 10 percent de minimis indirect cost rate.

NOTE 3. SUBRECIPIENT AND ONE STOP OPERATOR

The Organization provided federal awards to subrecipients and the One-Stop Provider as follows during the year ended June 30, 2025:

<u>Program</u>	<u>Federal Assistance Listing Number</u>	<u>Subrecipient</u>	<u>One Stop Operator</u>
Disabled Veterans Outreach Program	17.801	\$ -	\$ 173
Local Veterans Employment Representative	17.801	-	136
Supplemental Nutrition Assistance Program	10.561	-	934
WIOA Youth	17.259	785,296	10,253
WIOA Adult	17.258	18,310	6,352
WIOA Dislocated Worker	17.278	19,525	2,179
WIOA - Rapid Response	17.278	-	298
WIOA SFY 21-22 WIOA Rural Initiatives	17.258	-	72
WIOA SFY 21-22 WIOA Rural Initiatives	17.278	-	81
WIOA SFY 21-22 WIOA Rural Initiatives	17.259	-	72
WIOA - Rapid Response Hurricane Idalia	17.278	-	43,227
Wagner Peyser	17.207	-	991
Welfare Transition	93.558	-	13,926
Youthbuild	17.274	187,298	-
		<u>\$ 1,010,429</u>	<u>\$ 78,694</u>

**CITRUS, LEVY, MARION REGIONAL WORKFORCE DEVELOPMENT BOARD, INC.
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the Year Ended June 30, 2025

NOTE 4. ALLOCATION OF WIOA FUNDING

Funds received from DEO grants under Contract number WIS24 were allocated to the following Federal ALN's:

	Federal Assistance Listing Number	WIS24
WIOA Adult	17.258	\$ 53,052
WIOA Youth	17.259	52,051
WIOA Dislocated Worker	17.278	57,556
		<u>\$ 162,659</u>

NOTE 5. YOUTHBUILD MATCHING REQUIREMENT

For the year ended June 30, 2025, the Organization had \$32,264 in matching expenditures for the Youthbuild program. These matching expenditures plus the regular non-matching expenditures of \$214,555 brought the total expenditures of the program to \$246,818



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Organization of Directors
Citrus, Levy, Marion Regional
Workforce Development Board, Inc. d/b/a
CareerSource Citrus Levy Marion

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Citrus, Levy, Marion Regional Workforce Development Board, Inc. d/b/a CareerSource Citrus Levy Marion's (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 auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the types of 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; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; 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) and the Florida Department of Economic Opportunity's (DEO) Audit and Audit Resolution Responsibilities (AWI FG 05-019) issued August 12, 2005. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's 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.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, Government Auditing Standards, the Uniform Guidance and DEO Audit and Audit Resolution Responsibilities, 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 the Organization's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance, we:

Exercise professional judgment and maintain professional skepticism throughout the audit. Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and DEO Audit and Audit Resolution Responsibilities, but not for the purpose of expressing an opinion on the effectiveness 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

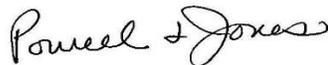
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement 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 Auditor's 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 cursive script that reads "Powell & Jones".

Powell and Jones CPA
Lake City, Florida
January 23, 2026

OTHER REPORTS AND LETTERS



Powell and Jones CPA

1359 S.W. Main Blvd.
Lake City, FL 32025
Phone 386.755.4200

INDEPENDENT AUDITOR'S 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 Organization of Directors
Citrus, Levy, Marion Regional
Workforce Development Board, Inc. d/b/a
CareerSource Citrus Levy Marion

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and major fund of Citrus, Levy, Marion Regional Workforce Development Board, Inc. (the Organization) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Organization's basic financial statements, and have issued our report thereon dated January 23, 2026.

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) to determine the 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 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.

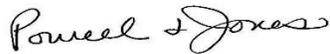
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free of 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 determination of financial statement amounts. 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.



Powell and Jones CPA
Lake City, Florida
January 23, 2026



Powell and Jones CPA

1359 S.W. Main Blvd.
Lake City, FL 32025
Phone 386.755.4200

MANAGEMENT LETTER

To the Organization of Directors
Citrus, Levy, Marion Regional
Workforce Development Board, Inc. d/b/a
CareerSource Citrus Levy Marion

We have audited the financial statements of Citrus, Levy, Marion Regional Workforce Development Board, Inc. (the Organization) as of and for the fiscal year ended June 30, 2025, and have issued our report thereon dated January 23, 2026.

We have issued our 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 dated January 23, 2026. Disclosures in that report should be considered in conjunction with this management letter.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and Government Auditing Standards issued by the Comptroller General of the United States. Additionally, our audit was conducted in accordance with the provisions of Chapter 10.550, Rules of the Auditor General, which govern the conduct of local governmental entity audits performed in the State of Florida and require that the following be addressed in this letter:

PRIOR YEAR FINDINGS

The Rules of the Auditor General require that we comment as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding audit. If the audit findings in the preceding audit report are uncorrected, we are required to identify those findings that were also included in the second preceding audit report.

There were no findings in the prior year audit report.

FINANCIAL COMPLIANCE MATTERS

Financial Emergency Status – We determined that the Organization had not met any of the conditions described in Section 218.503(1), Florida Statutes, that might result in a financial emergency.

Financial Condition Assessment Procedures – As required by the Rules of the Auditor General, (Sections 10.554(1)(i)5.a and 10.556(8)), we applied financial condition assessment procedures to the Organization's financial statements. It is management's responsibility to monitor the entity's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information they provided.

We noted no deteriorating financial conditions as defined by Rule 10.544(2)(f).

Our audit did not disclose any further items that would be required to be reported under the *Rules of the Auditor General*, Chapter 10.550.

Special District Specific Information – As required by Section 218.39(3)(c), Florida Statutes and Section 10.554(1)(i)6, Rules of the Auditor General, the Organization, reported the following data:

- a. The total number of Organization employees compensated 68.
- b. The total number of independent contractors to whom non-employee compensation was paid in the last month of the Organization's fiscal year: 12.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: \$3,548,173.
- d. All compensation earned by or awarded to non-employee independent contractors, whether paid or accrued, regardless of contingency: \$127,560
- e. Each construction project with a total cost of at least \$65,000 approved by the Organization that is scheduled to begin on or after July 1 of the fiscal year being reported, together with the total expenditures for such projects as: None.
- f. A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the Organization amends a final adopted budget under Section 189.016(6), Florida Statutes, as follows: The Organization's original budget totaled \$13,247,778 and was not amended.

This information was not subjected to audit procedures and we express no opinion on it.

This management letter is intended solely for the information and use of the members of the Organization of Directors, management and the State of Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties.

We wish to take this opportunity to thank you and your staff for the cooperation and courtesies extended to us during the course of the audit. Please let us know if you have any questions or comments concerning this letter, our accompanying reports, or other matters.



Powell and Jones CPA
Lake City, Florida
January 23, 2026



Powell and Jones CPA

1359 S.W. Main Blvd.
Lake City, FL 32025
Phone 386.755.4200

Communication with Those Charged with Governance

January 23, 2026

To the Organization of Directors
Citrus, Levy, Marion Regional
Workforce Development Board, Inc. d/b/a
CareerSource Citrus Levy Marion

We have audited the financial statements of Citrus, Levy, Marion Regional Workforce Development Board d/b/a CareerSource Citrus Levy Marion, Inc. (the Organization), for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Organization are described Note 1 to the financial statements. All new accounting policies adopted are referenced in Note 1 to the financial statements, and the application of existing policies was not changed during 2025. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There are no sensitive estimates affecting Citrus, Levy, Marion Regional Workforce Development Board, Inc.'s financial statements.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There are no sensitive disclosures affecting the financial statements.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. There were no such misstatements identified during our audit.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 23, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

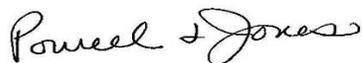
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Information in Documents Containing Audited Financial Statements

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Audit Committee, Organization of Directors and management of Citrus, Levy, Marion Regional Workforce Development Board, Inc. and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



Powell and Jones CPA
Lake City, Florida
January 23, 2026

CITRUS, LEVY, MARION REGIONAL WORKFORCE DEVELOPMENT BOARD, INC.

**SCHEDULE OF FINDINGS
For the Fiscal Year Ended June 30, 2025**

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting	
• Material weakness(es) identified?	No
• Significant deficiencies identified not considered to be material weaknesses?	No
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
• Material weakness(es) identified?	No
• Significant deficiencies identified not considered to be material weaknesses?	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a)	No

Identification of major programs:

Assistance Listing Number

Name of Program or Cluster

17.277

WIOA - Rapid Response Hurricane Idalia

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000

Auditee qualified as low-risk auditee?

Yes

(Continued)

CITRUS, LEVY, MARION REGIONAL WORKFORCE DEVELOPMENT BOARD, INC.
SCHEDULE OF FINDINGS
For the Fiscal Year Ended June 30, 2025
(Concluded)

SECTION II - FINANCIAL STATEMENT FINDINGS

None

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

SECTION IV - SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

None

SECTION V - OTHER

None



RECORD OF ACTION/APPROVAL

**Executive Committee
Wednesday, February 25, 2026**

TOPIC/ISSUE:

Bronson office space and lease

BACKGROUND:

Several months ago we began looking at options for office space in Levy County after a drastic increase in rent at our current location. The Levy County Governmental complex has a 930sq office space that has been surplus and is available for lease.

POINTS OF CONSIDERATION:

The cost of the lease is reasonable at a rate of \$775.00 monthly as detailed below:

- 1.) Rent: \$200.00 monthly
- 2.) Utilities: \$200.00 monthly flat rate
- 3.) Cleaning fees: \$375.00 monthly

STAFF RECOMMENDATIONS:

Approve signing the lease.

COMMITTEE ACTION:

BOARD ACTION:

RESOLUTION NO. 2026-4

Deputy Clerk Katie

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LEVY COUNTY, FLORIDA, DECLARING CERTAIN PROPERTY AS SURPLUS; PROVIDING CERTAIN FINDINGS; AUTHORIZING DISPOSITION OF SAID SURPLUS PROPERTY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on August 14, 2018, the Levy County Board of County Commissioners (the "Board") acquired title to certain real property identified as Parcel ID No. 0650200000, located at 310 School Street, Bronson, more particularly described in Exhibit A hereto (the "Property"), which are the subject of this Resolution; and

WHEREAS, the Board finds the Property unusable or not needed for County purposes or usable for affordable housing such that it may be declared surplus pursuant to Section 2-303 of the Levy County Code of Ordinances (the "Code"); and

WHEREAS, pursuant to its declaration as surplus herein, the property may be disposed of according to one of the methods set forth in Section 2-304 of the Code; and

WHEREAS, Section 445.004, Florida Statutes, creates CareerSource, Florida, Inc., as a not-for-profit corporation charged with implementing the federal Workforce Innovation and Opportunity Act in Florida; and

WHEREAS, pursuant to Section 445.007, Florida Statutes, Citrus Levy Marion Regional Workforce Development Board, Inc., d/b/a CareerSource Citrus|Levy|Marion is a Florida not-for-profit corporation serving as the local workforce board of CareerSource, Florida, Inc. in Levy County ("CareerSource Citrus|Levy|Marion"); and

WHEREAS, CareerSource Citrus|Levy|Marion assists local job seekers and employers by offering free job search assistance, career counseling, training, recruitment, and other services to meet local workforce needs; and

WHEREAS, pursuant to Section 2-304 of the Code, the Board may dispose of surplus real property to governmental or non-profit entities as a non-competitive procurement if such entity will use the surplus property to serve the public or community interest and welfare.

WHEREAS, the Levy County Board of County Commissioners finds that it is in the best interest of the County to declare the Property as surplus and to authorize its disposition.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF LEVY COUNTY, FLORIDA:

Section 1. RECITALS. The above recitals are true and correct and are hereby incorporated herein by reference.

Section 2. SURPLUS. The Property, more particularly described in Exhibit A hereto, is hereby declared as surplus pursuant to Section 2-303 of the Code.

Section 3. DISPOSITION. The Levy County Manager or designee is hereby authorized to lease the Property to CareerSource Citrus|Levy|Marion, as a non-profit entity and local workforce board of CareerSource, Florida, Inc., which will utilize the Property to implement the federal Workforce Innovation and Opportunity Act by offering free job search assistance, career counseling, training, recruitment, and other services to meet local workforce needs. The terms and conditions of the lease, including the consideration and term, are set forth in the lease attached hereto as Exhibit B.

Section 4. EFFECTIVE DATE. This Resolution shall become effective immediately upon its adoption.

**THE REMAINDER OF THIS PAGE IS INTENTIONALLY LEFT BLANK
SIGNATURE PAGE FOLLOWS**

PASSED AND DULY ADOPTED in regular session, this 3rd day of February, 2026.

BOARD OF COUNTY COMMISSIONERS
OF LEVY COUNTY, FLORIDA

By: Jimi Hodge
Chairperson

ATTEST:
Matthew D. Prock
By: Matt Brooks
Ex Officio Clerk to the Board

APPROVED AS TO FORM
[Signature]

By: Even Rosenfeld
County Attorney

EXHIBIT A

PROPERTY
LEGAL DESCRIPTION

Area to be surplussed: Suite D



A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LEVY COUNTY, FLORIDA, DECLARING CERTAIN PROPERTY AS SURPLUS; PROVIDING CERTAIN FINDINGS; AUTHORIZING DISPOSITION OF SAID SURPLUS PROPERTY; AND PROVIDING AN EFFECTIVE DATE.

EXHIBIT B

LEASE

COMMERCIAL LEASE AGREEMENT is made by and between Levy County (the "Lessor"), a political subdivision of the State of Florida, and CareerSource Citrus|Levy|Marion, Inc. (the "Lessee"), a Florida not for profit corporation.

WHEREAS, the Lessor is the owner of real property located at 310 School Street, Bronson, FL, and identified as Parcel ID No. 0650200000 (the "Property"); and

WHEREAS, Lessor intends to lease to the Lessee the building on the Property depicted in Exhibit "A" attached hereto (the "Building"), including 930 ft.2 m.o.l, which constitutes the premises contemplated by this Commercial Lease Agreement (the "Leased Premises"); and

WHEREAS, pursuant to Resolution No.2026-1, the Board of County Commissioners of Levy County, Florida, found that the Leased Premises were not needed for county purposes and has been declared surplus; and

WHEREAS, Section 2-304 of the Levy County Code of Ordinances (the "Code"), authorizes the Board to dispose of surplus real property to governmental or non-profit entities as a non-competitive procurement if such entity will use the surplus property to serve the public or community interest and welfare; and

WHEREAS, Lessee was created pursuant to Section 445.007, Florida Statutes, as a Florida not-for-profit corporation serving as the local workforce board of CareerSource, Florida, Inc. in Levy County ("CareerSource Citrus|Levy|Marion"); and

WHEREAS, Lessee assists local job seekers and employers by offering free job search assistance, career counseling, training, recruitment, and other services to meet local workforce needs in implementation of the federal Workforce Innovation and Opportunity Act in Florida; and

NOW, THEREFORE, that for and in consideration of the sum of Ten and 00/100 Dollars (\$10.00) and other good and valuable consideration, the sufficiency of which is hereby acknowledged, the Parties agree to the foregoing recitals and the Lessor does hereby lease and rent to the Lessee the Leased Premises according to the following terms and conditions:

1. LEASED PREMISES. The Lessor hereby leases to Lessee, and Lessee hereby leases from Lessor, the following described premises:

A. The commercial/industrial unit located at 375 Garner Street, Suite D, as set forth in Exhibit A and hereinafter referred to as "Leased Premises."

B. Together with the right to use in common with Lessor, its employees, invites, and customers, and Lessor's other tenants and their employees, invites, and customers, the parking areas provided by the Lessor, its successors, or assigns, in the designated areas for the parking of automobiles, which are contiguous to the building in which the Leased Premises are located; provided that the Lessor retains the right to make reasonable rules and regulations with reference to the use of said parking area, including the right to provide for certain reserved parking as, from time to time, determined by the Lessor, and particularly provided that employees, agents, and principals of Lessee shall park in designated areas so as to assure Lessor's other tenants and Lessor's customers and visitors convenient and proximate parking contiguous to the building or buildings in which its tenants are located.

C. Lessee acknowledges that Lessee has inspected the Leased Premises and hereby accepts same in "as is" condition and further acknowledges that Lessor has made no warranties and/or representations regarding the condition of the leased premises.

2. TERM OF LEASE. The term of this Lease shall be for one (1) year, commencing on March 1, 2026 (the "Effective Date") and terminating on March 1, 2027.

3. TERMINATION AND DEFAULT.

A. Either Party may terminate this Commercial Lease Agreement for any reason by providing a written notice of termination at least thirty (30) days in advance. Upon expiration of the Lease, Lessee shall immediately quit and vacate the Leased Premises and deliver possession of the Leased Premises to the Lessor in the same or better condition as the Leased Premises was at the beginning of the Lease. Any tangible property not removed at the end of the initial or any renewal term shall be deemed to have been abandoned by Lessee and become the property of the Lessor.

B. If, through any cause, the Lessor fails to fulfill the obligations under this Agreement, or if the Lessor violates any covenants or stipulations of this Agreement, the Lessee shall thereupon have the right to terminate this Agreement by giving 30 days written notice to the Lessor of such termination. The Lessor shall be entitled to receive payment only for approved costs incurred prior to the effective date of the termination.

C. Lessee shall be in default if Lessee fails to observe or perform in any material respect any covenant, agreement, condition, or provision of this Commercial Lease Agreement and such failure is not cured within fifteen (15) days after Lessee receives notice from the Lessor regarding said default. If Lessee is in default, then Lessor may, by written notice declare the Commercial Lease Agreement breached and terminate all rights of Lessee hereunder. Lessee shall have up to thirty (30) days from the date of termination to remove Lessee's equipment, furnishings, trade fixtures, improvements, and other tangible personal property from the Leased Premises. After the expiration of the thirty (30) day period, Lessee shall immediately quit and vacate the Leased Premises and deliver possession of the Leased Premises to the Lessor in the same or better condition as the Leased Premises was at the beginning of the Lease. Any tangible property not removed at the end of the thirty (30) day period shall be deemed to have been abandoned by Lessee and become the property of the Lessor.

D. If any rent required by this Commercial Lease Agreement is not paid within thirty (30) days of when due, the Lessor will have the option to:

1. Terminate this lease, resume possession of the Leased Premises, and recover immediately from Lessee the difference between the rent specified herein and the fair rental value of the Leased Premises for the remainder of the term, reduced to present worth, plus legal interest on amounts past due; or

2. Resume possession and re-lease or rent the Leased Premises for the remainder of the term for the account of Lessee and recover from Lessee at the end of the term or at the time each payment of rent comes due under this lease, whichever the Lessor may choose, the difference between the rent specified in the lease and the rent received on the re-leasing or renting.

3. The Lessor shall have all rights and remedies available to it at law and in equity now or hereafter provided within the State of Florida.

E. No termination of this Commercial Lease Agreement prior to the stated termination of it, by lapse of time or otherwise, shall affect Lessor's right to collect rent for the period prior to the termination thereof.

4. RENT; TAXES.

A. Lessee hereby covenants and agrees to pay to the Lessor at 310 School Street, Suite 112 Bronson, FL 32621, or at such other place as the Lessor may from time to time designate in writing, as rental for the Leased Premises during the term of this Lease, payable monthly in advance, beginning on the first day of commencement of this Lease and continuing on the same day of each month thereafter for the entire term of this Lease as follows:

1. Rent in the amount of \$200 per month during the term of this Lease.
2. Utility fees of \$200.00 per month during the term of the Lease to compensate Lessor for water, sewer, and electricity costs for the Leased Premises.
3. Cleaning fees of \$375 per month during the term of the Lease to compensate Lessor for janitorial services for the Leased Premises.
4. In-kind contribution: CareerSource will provide an additional \$10,000 in customized staff training tailored to the needs of the Levy County Board of County Commissioners.

B. If any payment is not received by Lessor by midnight on the 7th day following the day on which the payment is due, a late fee equal to ten percent (10%) of the delinquent payment for each month rent is past due, plus Five Dollars (\$25.00) per day for each day after the 7th day following the day on which the payment is due, shall be due from Lessee to Lessor as additional rent. If any check from Lessee is returned for insufficient funds, or for any other reason, Lessee shall be required to pay the Lessor a service charge of \$75.00 per returned check in addition to the other late charges set forth in this paragraph.

C. Lessee shall additionally be responsible for any and all municipal, county, state, or federal taxes, assessments, or other levies during the term of this Commercial Lease Agreement on the Leased Premises, if any, and for any and all taxes imposed upon its tangible personal property located on the Property, if any.

5. USE.

A. Lessee shall use the Leased Premises solely in performing its functions as the local workforce board of CareerSource, Florida, Inc. in Levy County to assist local job seekers and employers by offering free job search assistance, career counseling, training, recruitment, and other services to meet local workforce needs in implementation of the federal Workforce Innovation and Opportunity Act in Florida. No other uses shall occur on the Leased Premises during the Lease without approval of the Lessor. In the event that the Leased Premises are no longer used or ceases to be used for the stated purpose, the Lease may be immediately terminated at the Lessor's sole discretion.

B. Lessee shall not (i) commit or permit waste or damages to the Leased Premises; (ii) conduct or permit any business or act that is a nuisance or may be in violation of any federal, state, or local law or ordinance, including but not limited to illegal drug activity, which shall be subject to all available state and federal penalties; (iii) permit or conduct any business or activity which constitutes a violation of any restrictive covenant; or (iv) store, use, or permit the same of any explosive, or dangerous substances or activities on the Leased Premises.

C. Lessee shall give Lessor prompt written notice of any incident, injury or accident occurring on the Leased Premises or damage occurring to the Leased Premises.

6. ASSIGNMENT. Lessee shall not sublease any part of the Property or assign this Commercial Lease Agreement, in whole or in part, without the prior written consent of the Lessor. In the event of a subletting so approved by Lessor, Lessee shall nevertheless remain obligated to Lessor under the terms of this Commercial Lease Agreement.

7. REPAIRS, ALTERATIONS, AND IMPROVEMENTS. Except as otherwise expressly provided herein, Lessor will provide basic janitorial service (e.g., vacuuming, dusting, trash removal) to the Leased Premises on a daily basis. In addition, Lessor is responsible for repair and maintenance of the structure (e.g., walls, structural members, roof). Lessee shall be responsible for all maintenance, repair, and upkeep of the interior of the Leased Premises, including but not limited to all furnishings, fixtures, equipment, windows and doors (including exterior doors and glass) interior plumbing, HVAC equipment, and appliances located therein. Lessee shall not make any major or significant alterations or changes to the Leased Premises without the prior written approval of Lessor. At the expiration of the Lease, Lessee will quit the Leased Premises and deliver possession of the Leased Premises to the Lessor in the same or better condition as the Leased Premises was at the beginning of the Lease.

8. UTILITIES. Lessor shall subscribe for and pay all charges to provide water, sewer, and electricity for the Leased Premises during the term of this Lease. Lessee shall subscribe for and pay all charges for gas, telecommunications (including internet), and other services and utilities on the Leased Premises during the term of the Lease.

9. ENTRY. Lessor shall have the right to enter the Leased Premises at reasonable hours to inspect the same, provided Lessor shall not unreasonably interfere with Lessee's activities on the Leased Premises.

10. QUIET ENJOYMENT. The Lessor covenants and agrees with the Lessee that upon the Lessee paying the said rent and performing all the covenants and conditions aforesaid on the Lessee's part to be observed and performed, the Lessee shall and may peaceably and quietly have, hold, and enjoy the premises hereby leased, for the term aforesaid; subject, however, to the terms of this Lease, any mortgage, or other instruments now or hereafter created by the Lessor.

11. NOTICES. All notices, communications, and correspondence between the Parties shall be mailed or delivered to the addresses listed below. Notice shall be deemed given when actually received by a Party. Refusal to receive a notice shall constitute receipt of notice.

LESSOR
Mary-Ellen Harper, County Manager
310 School Street
Suite 112
Bronson, FL 32621

(352) 486-5218

harper-mary-ellen@levycounty.org

LESSEE

[TO COME]

12. NO LIEN ON LESSOR'S INTEREST. The interests of the Lessor shall not be subject to lien for any improvements made by Lessee. Lessee shall take no action which may result in the attachment of a lien or cloud on the Lessor's interest in or title to the Leased Property. If, as a result of Lessee's actions, a lien or cloud is attached to the Lessor's interest or title to the Property, Lessee shall immediately take all reasonable and necessary steps to remove such lien or cloud.

13. AMENDMENT. This Commercial Lease Agreement may be amended, altered, or modified only by written mutual agreement of the Parties.

14. INSURANCE. Lessee shall obtain and maintain all insurance necessary or appropriate to insure the liability of the Lessor with respect to the Leased Premises and Lessee's use of the Leased Premises, as provided below. The insurance, as it protects the Lessor's interests, shall be subject to Lessor's reasonable approval and shall cause the Lessor to be named as an additional insured on such policies. A certificate of insurance evidencing proof of such insurance shall be provided to the Lessor annually beginning with the first day of the initial term of the Lease.

WORKERS' COMPENSATION: If Lessee falls under the State of Florida Workers' Compensation Law, coverage shall be provided for all employees. The coverage shall be for Statutory Limits in compliance with the applicable state and federal laws. The policy must include Employers' Liability with a limit of \$100,000 each accident, \$100,000 each employee, \$100,000 policy limit for disease.

COMMERCIAL GENERAL LIABILITY INSURANCE - Occurrence Form Required: Coverage shall be Per Occurrence, Combined Single Limit for Bodily Injury and Property Damage Liability, including Premises and Operations with a limit of \$1,000,000. Damage to rented premises shall be included with a limit of \$100,000.

BUSINESS AUTO POLICY: The same limits listed above under CGL shall apply. This shall include, Owned Vehicles, Hired and Non-Owned Vehicles, and Employees Non-Ownership.

15. INDEMNIFICATION. To the fullest extent permitted by law, Lessee shall indemnify, protect, and hold the Lessor and its officers, agents, and employees acting on behalf of the Lessor, and its respective successors and assigns (collectively, the "Indemnified County Parties") harmless from and defend the Indemnified County Parties against any and all liabilities, claims, damages, losses, penalties, litigation, demands, causes of action, suits, proceedings, judgments, charges, assessments, and expenses (including reasonable attorneys' and experts' fees and expenses incurred in investigating, defending, or prosecuting any litigation, claim or proceeding whether out of court, at trial or in any appellate or administrative proceeding) arising out of or resulting from any negligent or intentional actions or omissions by Lessee, its officers, agents, invitees, or employees. In the case of any action or proceeding being brought against the Indemnified County Parties by reason of any such claim, Lessee, upon notice from the Indemnified County Parties, shall defend the same at Lessee's expense by counsel reasonably satisfactory to the Lessor.

16. FORCE MAJEURE. The time within which any of the parties hereto shall be required to perform any act or acts under this Lease, including the performance of Lessor's and Lessee's work, shall be extended to the extent that the performance of such act or acts shall be delayed by acts of God, fire, windstorm, flood,

explosion, collapse of structures, riot, war, labor disputes, delays or restrictions by governmental bodies, inability to obtain or use necessary materials, or any cause beyond the reasonable control of such party, other than lack of monies or inability to procure monies to fulfill its commitment or obligation under this Lease; provided, however, that the party entitled to such extension hereunder shall give prompt notice to the other party of the occurrence causing such delay. The provisions of this paragraph shall not operate to excuse Lessee from prompt payment of rent, additional rent, or any other payments required by the terms of this Lease.

17. **AUTHORITY.** Lessee warrants and represents to Lessor that Lessee's execution of this Lease has been duly authorized by the Lessee's Board of Directors.

18. **NON-WAIVER OF LESSOR'S RIGHTS.** The failure of Lessor to insist upon strict performance of any of the covenants, conditions, or options of this Commercial Lease Agreement shall not be construed as a waiver or relinquishment in the future of any such covenant, condition, or option, but the same shall be and remain in full force and effect.

19. **NO REALTOR'S FEE.** Lessor and Lessee acknowledge and confirm that neither has dealt with any realtor or broker in connection with the Lease.

20. **PERSONAL PROPERTY.** All trade fixtures, furniture, equipment and other items of personal property on or about the Leased Premises shall be and remain at Lessee's sole risk of loss, except for damage occasioned thereto by the intentional wrongdoing of the Lessor, and Lessee shall be responsible for providing its own insurance coverage for the same. Lessor shall not be liable for any damage to nor loss of such property arising from any acts of negligence or otherwise of any other persons; nor from the leaking of the roof; nor from the bursting, leaking or overflowing of water, sewer, steam pipes or plumbing fixtures; nor from electric wiring or fixtures; nor from any other cause whatsoever, except for damage occasioned thereto by the intentional wrongdoing of the Lessor; nor shall the Lessor be liable for any injury to employees, agents, invitees, or customers of Lessee or other persons in or about the Leased Premises, except for damage occasioned thereto by intentional wrongdoing of the Lessor.

21. **ENTIRE AGREEMENT.** This Agreement, including its exhibits, constitutes the entire agreement between the parties and supersedes all prior or contemporaneous agreements (whether oral or written) between them.

22. **GOVERNING LAW.** This Agreement shall be governed by, and construed in accordance with, the laws of the State of Florida.

23. **COUNTERPARTS.** This Agreement may be executed in two or more counterparts which have been signed and delivered by each of the parties (a party may execute a copy of this Agreement and deliver it by facsimile transmission; provided, however, that any such party shall promptly deliver an original signed copy of the Agreement).

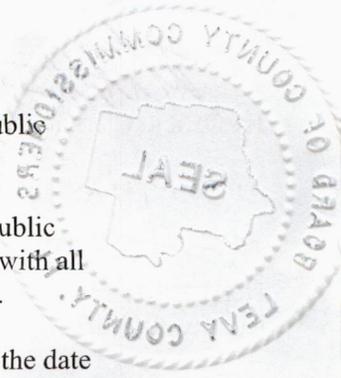
24. **JURISDICTION AND VENUE.** The exclusive, convenient, and proper venue for any legal proceeding arising out of, or related to, this Agreement shall be Circuit Court in and for Levy County, Florida. Each party waives any defense, whether asserted by motion or pleading, that the Levy County Circuit Court is an improper or inconvenient venue. Moreover, all parties to this Agreement, persons and entities alike, consent to the personal jurisdiction of the Circuit Court in and for Levy County, and irrevocably waive any objections to said jurisdiction.

25. **TIME OF ESSENCE.** Time is of the essence under this Commercial Lease Agreement.

26. RECORDING. The parties agree this Commercial Lease Agreement shall be recorded in the public records of Levy County, Florida. Lessee shall be responsible for any costs associated with recording.

27. COMPLIANCE WITH LAWS. Lessee shall comply with laws, orders, ordinances, and other public requirements now or hereafter pertaining to Lessee's use of the Leased Premises. Lessor shall comply with all laws, orders, ordinances, and other public requirements now or hereafter affecting the Leased Premises.

IN WITNESS WHEREOF the parties have executed this Commercial Lease Agreement effective as of the date last written below.



CAREERSOURCE CITRUS|LEVY|MARION, INC.

By: _____
Its: _____

Date:

WITNESS:

Name: _____
Address: _____

WITNESS:

Name: _____
Address: _____

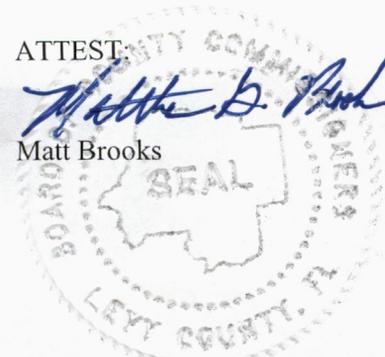
LEVY COUNTY

Tim Hodge, Chair
Board of County Commissioners

Date:

ATTEST:

Matt Brooks



Matthew A. P. [Signature]
 Ex Officio Clerk to the Board

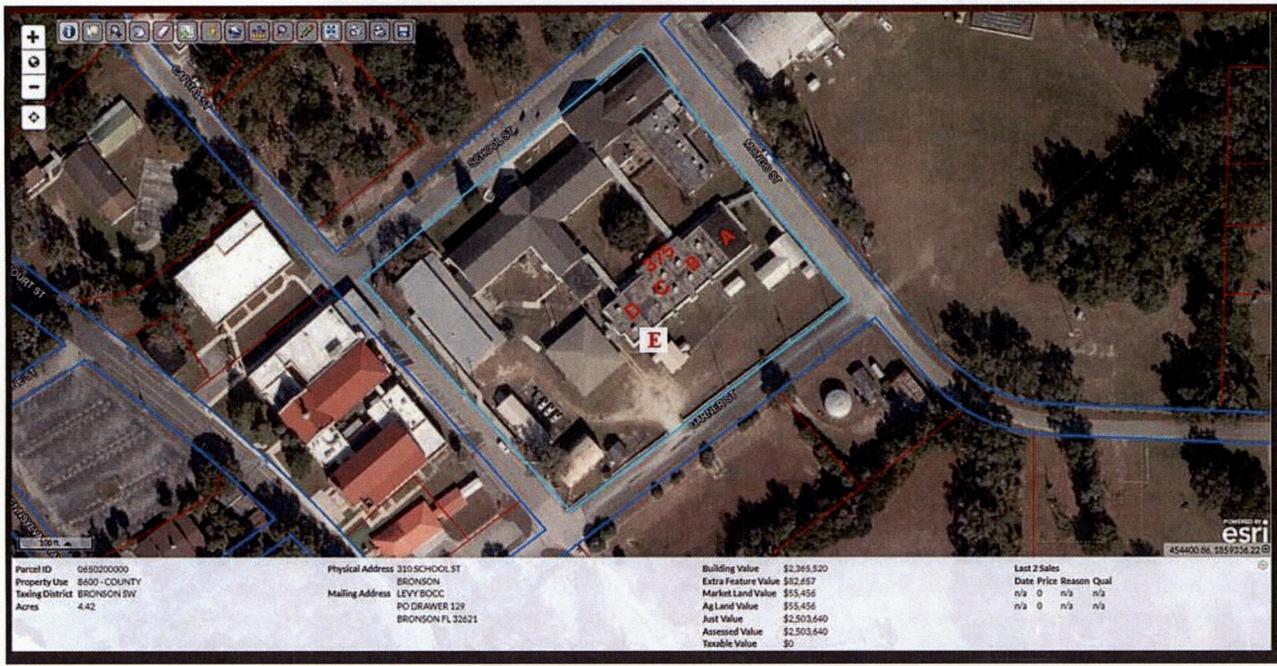
APPROVED AS TO FORM:

[Signature]
~~Heather Encinosa, Esq.~~ *Evan Rosenfeld*
 County Attorney

EXHIBIT A

LEASED PREMISES

Suite D: 930 Square Foot Office with Rest Room





RECORD OF ACTION/APPROVAL

Executive Committee Wednesday, February 25, 2026

TOPIC/ISSUE:

Insurance Broker Request for Proposals (RFP)

BACKGROUND:

A request for proposals was released on Monday, February 2, 2026. The RFP was posted to our website, advertised in news publications across our region and sent directly to nine (9) local firms whose online profiles appeared to match what we were looking for.

POINTS OF CONSIDERATION:

One proposal was received from Apex Insurance Advisors. Their proposal met the requirements of the RFP, and we are recommending moving forward with their proposal as a sole source procurement.

STAFF RECOMMENDATIONS:

Approve issuing the attached RFP.

COMMITTEE ACTION:

BOARD ACTION:



APEX
INSURANCE ADVISORS

Health Insurance Brokerage Proposal

Submitted to:

CareerSource Citrus Levy Marion

Attention: Iris Pozo, Human Resources Manager/EO Officer

2703 NE 14th Street
Ocala, Florida 34470

Submitted by:

Apex Insurance Advisors

1531 SE 36th Avenue
Ocala, Florida 34471

Date:

February 6, 2026

Executive Summary

Apex Insurance Advisors (“Apex”) is pleased to submit the following proposal to serve CareerSource Citrus Levy Marion (“CSCLM”) as the employee benefits brokerage and consulting partner. Also based in Ocala, Florida, Apex is an independent and boutique advisory firm focused on helping employers of all sizes create, manage, and sustain competitive benefits packages while highly taking into consideration cost, participation, and employee experience.

We recognize that the pressure continues to grow on large organizations to control benefit costs and navigate ever-evolving regulations while also raising the bar to meet expectations of a diverse workforce. Successfully managing the challenges that come with this requires more than simply renewing the same benefits program each year. Instead, we know that it requires a hands-on, service-oriented partnership through direct communication with experienced benefits professionals.

Apex’s approach is built around the following principles:

Strategic Guidance

We work closely with leadership and human resources teams to align their ideal benefit strategy with the best-case scenario for the company. This includes thoughtful plan design to support each employee’s needs, funding evaluations from the group, carrier negotiations, and long-term cost management supported by our combined decades of experience and data.

Operational Excellence and Compliance Support

Our team-based service model ensures that clients receive consistent, personalized support with same-day responsiveness throughout the partnership. Apex provides ongoing guidance related to ACA, ERISA, COBRA, HIPAA and other regulatory requirements, helping to mitigate risk while reducing administrative burden on internal teams.

Employee Experience and Engagement

We believe benefits are most valuable when employees clearly understand their options and can make informed decisions. Apex emphasizes clear and timely communication with not only leadership, but also each individual employee supported by straightforward explanations and educational tools to facilitate informed decision-making while minimizing disruption during open enrollment and throughout the year.

As an independent brokerage, Apex is not affiliated with any single carrier, allowing us to objectively evaluate the marketplace and recommend solutions that best meet clients’ needs. Our proposed partnership includes a dedicated service team, structured implementation processes, and customized reporting to ensure that your benefits program remains competitive, compliant and aligned with your organizational objectives.

Apex Insurance Advisors appreciates the opportunity to be considered as CareerSource Citrus Levy Marion’s trusted employee benefits partner.

Letter of Intent

To CareerSource Citrus Levy Marion,

On behalf of Apex Insurance Advisors, this letter confirms our intent to respond to your request for employee benefits brokerage and consulting services for your group.

Founded in Ocala, Florida, Apex is an independent employee benefits brokerage serving employers in our local community and beyond throughout Central Florida. We partner with organizations of all sizes to create, implement, and manage benefit programs that address cost control, regulatory compliance requirements, and especially employee experience.

This proposal reflects our understanding of the scope and objectives outlined in your request and represents our intent to form a professional relationship with your group should we be selected. We certify that the information contained here within is accurate and that Apex is qualified and authorized to perform the services described.

If selected, Apex is prepared to dedicate the resources necessary to ensure a smooth transition and to serve as the long-term, trusted benefits advisor. We welcome the opportunity to discuss our proposal in greater detail.

Thank you for your time and consideration.

Sincerely,



Brandon Whiteman

Founding Partner, Apex Insurance Advisors

Date: 02/06/2026



Tully Gilligan

Founding Partner, Apex Insurance Advisors

Date: 02/06/2026

Team Overview, Structure + Qualifications

Firm Overview

Since 2023, Apex has partnered with employer groups of varying sizes to tailor benefit programs that support both the employer's business objectives and the employee's well-being. Our experience covers a range of medical (including pharmacy discount programs, virtual provider programs, HSA/FSA, wellness programs, etc.), dental, vision, life (group paid and voluntary), short-term and long-term disability, and other ancillary benefits for employers with fully insured, level-funded and self-funded plans.

By combining practical solutions with hands-on service, Apex helps partners provide a desirable and competitive benefits package while enhancing employee understanding and satisfaction.

Team Structure + Lead Staff Qualifications

Apex utilizes a team-based service model to always ensure highly efficient responsiveness, appropriate expertise, and personalized attention. We operate collaboratively to ensure that questions, challenges, or complex scenarios are handled skillfully and by the team member(s) best suited to the situation. Some members of our team specialize in plan design and tailoring to the group's needs, while others specialize in employee experience and carrier communication. As a result of a team-based service model, both CSCLM and its employees maintain consistent access to experienced consultants, even when a primary contact is unavailable, for continuity of service and attention to detail.

Brandon Whiteman, Employee Benefits Consultant and Partner, plays a central role in the strategic and technical execution of client benefit programs. Brandon takes part in carrier negotiations, plan design development, proposal evaluation, and renewal strategy. He works closely with carriers to structure coverage options and pricing, supports clients through complex service issues as needed, and oversees the integration of enrollment and benefits administration technology. He currently holds a Florida 2-15 Life, Health, and Variable Annuities Agent license and a Florida 2-20 Property and Casualty General Lines Agent license. Brandon has a bachelor's degree from the University of Central Florida.

Tully Gilligan, Employee Benefits Consultant and Partner, serves as a primary front-facing advisor for prospective and existing clients. Tully focuses on building relationships with employers, meeting directly with leadership teams to understand their needs, and presenting benefit strategies and plan alternatives. He guides employers through decision-making by explaining options, funding approaches, and market considerations. While his role emphasizes relationship development, he remains actively involved in client service and ongoing support to ensure alignment between expectations and outcomes. He also currently holds a Florida 2-15 Life, Health, and Variable Annuities Agent license and a Florida 2-20 Property and Casualty General Lines Agent license. Tully received his bachelor's degree in accounting as well as his MBA from Millsaps College.

Services + Business Approach

Apex Insurance Advisors delivers customized employee benefits solutions designed to support CareerSource Citrus Levy Marion's operational requirements while addressing the evolving needs of its workforce and long-term goals. Our business approach is structured to be logical, smooth, and transparent to all parties involved while delivering strategic guidance, regulatory compliance, and reliable day-to-day support.

Benefits Consulting and Plan Design

Apex will work collaboratively with CSCLM's leadership, human resources, and finance teams to evaluate current benefit programs and identify opportunities for improvement and/or simplification based on decades of experience. This includes assessment of plan design, funding arrangements, contribution strategies, and employee utilization patterns. Recommendations are developed with a focus on cost management, sustainability, and employee experience.

Carrier Marketing, Negotiation, and Renewal Management

Apex conducts annual carrier negotiations and renewal processes on behalf of CSCLM to ensure competitive pricing and coverage. As an independent brokerage, Apex objectively evaluates available carriers and manages discussions regarding terms, pricing, and plan features based on current and evolving needs. Following plan selection with the leadership teams involved, Apex prepares clear and concise renewal materials summarizing plan options, cost impacts, and key changes to present to employees. Apex implements on-site open enrollment meetings and individualized, one-on-one employee guidance if needed.

Compliance and Regulatory Support

The Apex team provides ongoing guidance related to applicable federal and state regulations, including ACA, ERISA, COBRA, HIPAA, and other relevant requirements, monitoring developments in regulation changes and assisting CSCLM in understanding compliance obligations and best practices as an employer. This support includes regulatory update notifications, assistance with required notices and disclosures, coordination with third-party vendors, and risk mitigation related to benefits administration.

Benefits Administration and Ongoing Support

Apex serves as a point of contact between CSCLM, insurance carriers, and third-party vendors to resolve issues efficiently and accurately while alleviating employer and employee burden. Eligibility and new hire/open enrollment support, ongoing carrier and vendor communication, claims assistance, data accuracy and plan administration support are all key components of the services Apex prides itself on. Employers and employees alike will have continuous direct access to us complemented by quarterly onsite strategy meetings throughout the year for questions, education, and guidance.

Carrier + Brokerage Relationships

Apex Insurance Advisors maintains relationships with a broad range of insurance carriers, none of which we are affiliated with or restricted to, allowing us to objectively evaluate available options and recommend solutions based on the specific needs of each group.

Carrier selection is driven by plan design requirements, cost effectiveness, network access, service capabilities, and long-term sustainability. Apex regularly markets groups to multiple carriers to ensure competitive options and to support informed decision-making.

The following is a representative list of insurance carriers Apex has abundant experience with and consider as part of the marketing process, depending on needs and availability:

<i>Florida Blue</i>	<i>Allstate</i>
<i>UnitedHealthcare</i>	<i>Mutual of Omaha</i>
<i>Aetna</i>	<i>Guardian</i>
<i>Principal</i>	<i>Prudential</i>
<i>SunLife</i>	<i>Healthcare Captives</i>
<i>The Hartford</i>	<i>Curative</i>
<i>Cigna</i>	<i>Humana</i>

This non-exhaustive list includes carriers with whom we've had previous and ongoing relationships with, but it does not negate our willingness to form new partnerships with a preferred carrier, if that shall arise.

Compensation Model + Additional Costs

Apex is committed to transparent, ethical, and fully disclosed compensation practices. Our compensation structure is unique to all groups, which allows us to align our interests with those of the group we are working with while maintaining objectivity in carrier recommendations and benefit strategies. Apex believes in giving our partners the choice of which model fits with their organization best and then actively continuing that conversation as we work together throughout the year.

The current compensation model for CSCLM cannot be modified until renewal and will be addressed before the July 1 plan year date; if selected, the transition to our brokerage would not impact the current compensation structure.

Apex does not charge additional fees or costs for standard brokerage services, including plan marketing, renewal support, compliance guidance, employee education and materials, open enrollment support, and ongoing benefits administration.

Implementation + Onboarding Timeline

Apex Insurance Advisors will follow a structured implementation and transition timeline designed to support CSCLM's broker selection, plan renewal, open enrollment, and July 1 effective date. The timeline aligns with CSCLM's stated procurement and enrollment milestones and allows for collaborative planning and timely decision-making.

A detailed implementation timeline is provided on the next page as an example and may be adjusted in collaboration with CSCLM as needed.

Key implementation phases include:

March 2026 – Broker selection and onboarding; initial strategy and data review

April/May 2026 – Carrier marketing, plan evaluation, and renewal analysis

End of May 2026 – Final plan selection and approval

Early June 2026 – Open enrollment planning and employee communications

First two weeks of June 2026 – On-site open enrollment and employee support

July 1, 2026 – New plan year implementation

July 2026 – Billing review to confirm accurate enrollment

CareerSource Citrus Levy Marion Onboarding and Implementation Timeline	
	Target Date
	
RFP Release and Review	2/1/2026
Board Approval of Broker Selection	3/4/2026
Assign Broker Access to Paycom and Current Carriers	3/9/2026
Pre-renewal meeting to discuss company objectives, changes, etc.	3/12/2026
Collect Large Group Applications for Quoting	3/26/2026
Pull Census Data from Paycom	3/26/2026
Request for Proposal (RFP) with Alternate Carriers	4/1/2026
Request Renewal from current carrier	4/1/2026
Discussions with Current Carrier	Ongoing
Meet to review alternate quotes and renewal with CSCLM Team	5/4/2026
Plan Decisions	5/15/2026
Build out Paycom Portal for OE	Ongoing
Setup OE Dates - Be on site to answer questions	5/25/2026
Pull Elections from Portal and get submitted to Carriers	6/8/2026
Get Final Rates Released	6/12/2026
Approve updated Deduction Amounts in Paycom	6/15/2026
Pull Temporary ID Cards and wellness program details to distribute	6/22/2026
First Month Billing Review	7/7/2026
Proactive Service and Compliance Meeting	7/31/2026

Sample Reporting Tools

Apex is experienced in working within existing employer platforms and will leverage CSCLM's current Paycom Human Resources system as a primary source of enrollment, contribution, and eligibility data. Historical data from Paycom will be reviewed and analyzed to assess participation trends and plan utilization to provide a foundation for strategic recommendations. The continued use of this platform can be discussed during renewal planning, as well as other customizable reporting systems in conjunction for employer and employee ease of use.

In addition, Apex prepares customized summary reports and presentation materials tailored to the leadership and decision-making audiences. Reporting formats are designed to be clear, concise, and actionable rather than overly technical.

Group Partnership References

The references below represent organizations for which Apex provides ongoing employee benefits consulting, renewal management, compliance support, and employee education services.

Jones Edmunds & Associates, Inc.

Multiple Locations

Benefits Contact: Jennifer Franco, HR Manager

Address: 13545 Progress Boulevard, Suite 100

Alachua, FL 32615

jfranco@jonesedmunds.com

Balanced Mechanical & Plumbing Services, LLC

Benefits Contact: George Durhan, CFO

Address: 1865 NE Jacksonville Road

Ocala, FL 34470

gdurhan@balancedmech.com

Ocala Eye

Multiple Locations

Benefits Contact: Halston Schaffer, Director of Sales

Address: 4414 SW College Road, Suite 1462

Ocala, FL 34474

hschaffer@ocalaeye.com

Habitat for Humanity of Marion County

Multiple Locations

Benefits Contact: Donna Lanier, HR Director

Address: 1321 SE 25th Loop, Suite 103

Ocala, FL 34471

dlanier@habitatocala.org

Alcorn McBride

Benefits Contact: Alexander Wasson, CFO

Address: 6488 Binloop Dr.

Orlando, FL 32835

alex@alcorn.com



RECORD OF ACTION/APPROVAL

**Executive Committee
Wednesday, February 25, 2026**

TOPIC/ISSUE:

Regional Planning Area Expansion

BACKGROUND:

CareerSource Florida mandates that each of Florida's 21 local workforce areas be part of a regional planning area. In our initial formation, CS NE Florida deferred as they were arguing that their size (6 counties) should qualify them as a regional area. CSF did not accept their argument. With their location, our RPA is their logical option

POINTS OF CONSIDERATION:

In analyzing the CS NE Fla's joining our RPA, their targeted sectors and the workforce commuting data show a relationship with counties in our RPA

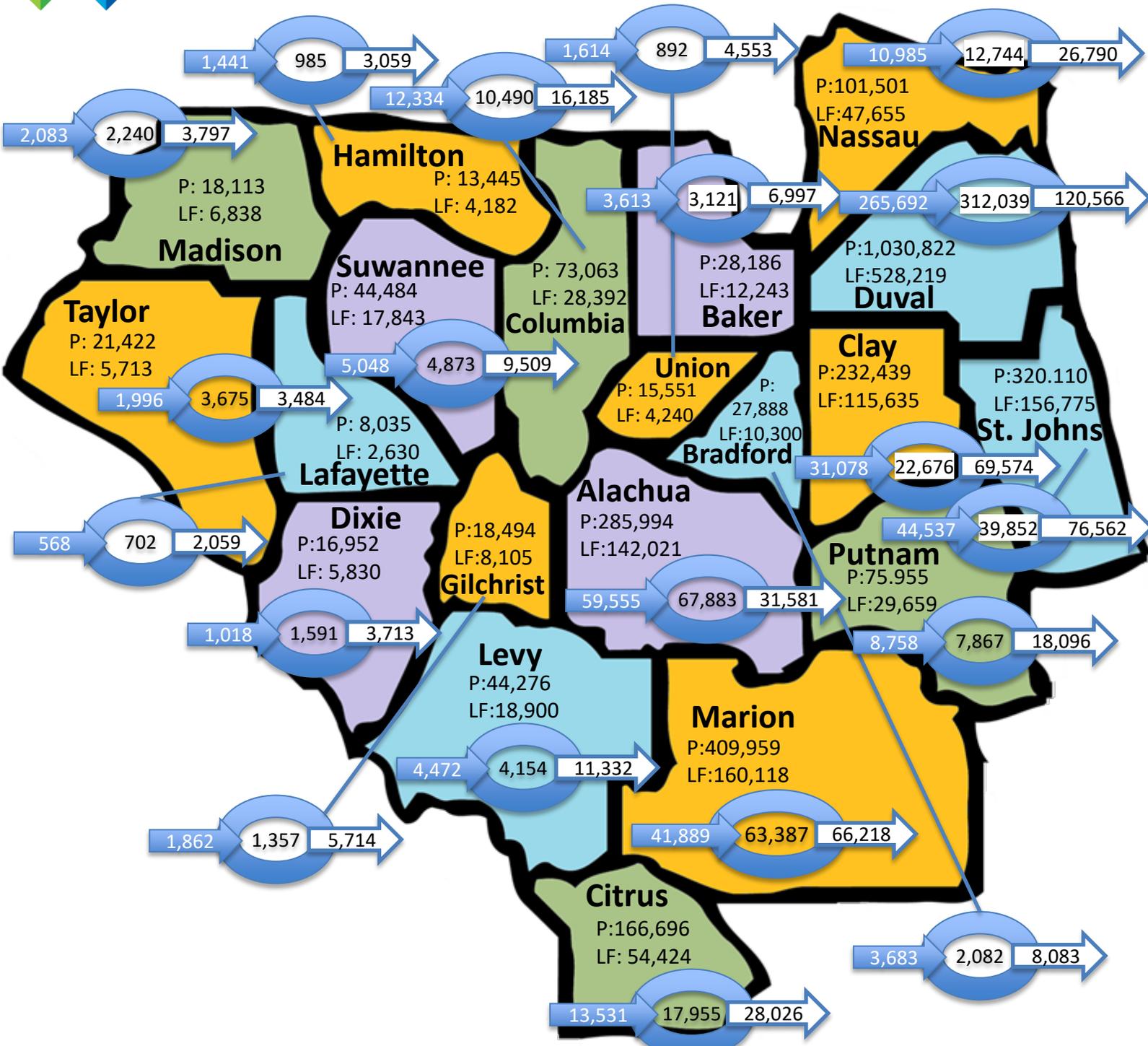
STAFF RECOMMENDATIONS:

Accept CS NE Florida into the RPA. Approve amendment to our existing RPA agreement for their inclusion

COMMITTEE ACTION:

BOARD ACTION:

WORKFORCE INFLOW/OUTFLOW PATTERNS



Key/Source

P: Population – 2023: American Community Survey 1-Year Estimates (5-Year Est for Populations Under 65,000) Table DP05

LF: Labor Force – Local Area Unemployment Statistics June 2025 (not seasonally adjusted)

 Inflow: Employed in the county but living outside (Census on the map, 2022 – Primary Jobs)

 Outflow: Living in the county, but employed outside (Census on the map, 2022 – Primary Jobs)

 Employed and living in the county (Census on the map, 2022 – Primary Jobs)

INFLOW/OUTFLOW BY COUNTY

	Top 5 Inflow		Top 5 Outflow	
Alachua	Marion	5,998	Duval	4,549
	Duval	4,503	Orange	2,688
	Columbia	4,298	Marion	2,429
	Levy	3,845	Hillsborough	2,117
	Clay	2,537	Pinellas	1,356
Baker	Duval	936	Duval	2,909
	Clay	464	Clay	450
	Nassau	219	Alachua	390
	Columbia	201	Columbia	379
	Bradford	143	Orange	270
Bradford	Clay	732	Alachua	2,206
	Alachua	450	Duval	1,735
	Duval	362	Clay	745
	Union	278	Columbia	289
	Putnam	267	Orange	263
Citrus	Marion	2,336	Marion	4,802
	Hernando	1,653	Hernando	2,531
	Pasco	918	Hillsborough	2,261
	Hillsborough	852	Orange	2,095
	Pinellas	663	Lake	2,022
Clay	Duval	13,955	Duval	42,003
	St. Johns	3,473	St. Johns	3,590
	Putnam	1,235	Orange	3,045
	Nassau	859	Alachua	2,537
	Orange	797	Hillsborough	2,056
Columbia	Suwannee	2,173	Alachua	4,298
	Alachua	1,051	Duval	3,211
	Duval	976	Suwannee	917
	Union	525	Orange	627
	Hamilton	451	Hillsborough	523
Dixie	Levy	203	Alachua	699
	Gilchrist	183	Levy	341
	Taylor	72	Gilchrist	275
	Alachua	50	Duval	248
	Suwannee	40	Columbia	216
Duval	St. Johns	45,231	St. Johns	17,141
	Clay	42,003	Clay	13,955
	Nassau	16,662	Orange	12,860
	Orange	11,219	Hillsborough	8,997
	Hillsborough	9,678	Broward	4,969
Gilchrist	Levy	469	Alachua	2,438
	Dixie	275	Levy	388
	Alachua	266	Duval	278
	Columbia	129	Columbia	275
	Suwannee	112	Marion	244
Hamilton	Suwannee	364	Columbia	451
	Columbia	320	Suwannee	404
	Lowndes (GA)	132	Alachua	280
	Taylor	48	Duval	215
	Duval	38	Madison	163

	Top 5 Inflow		Top 5 Outflow	
Lafayette	Suwannee	184	Suwannee	354
	Columbia	38	Alachua	218
	Madison	31	Columbia	215
	Taylor	30	Taylor	163
	Dixie	21	Duval	124
Levy	Alachua	812	Alachua	3,845
	Marion	765	Marion	1,577
	Citrus	395	Duval	591
	Gilchrist	388	Gilchrist	469
	Dixie	341	Citrus	467
Madison	Suwannee	189	Leon	673
	Hamilton	163	Suwannee	353
	Lowndes (GA)	163	Lowndes (GA)	352
	Leon	152	Gadsden	301
	Taylor	143	Taylor	224
Marion	Citrus	4,802	Orange	7,694
	Lake	3,154	Sumter	7,307
	Orange	2,684	Lake	6,632
	Alachua	2,429	Alachua	5,998
	Duval	2,132	Hillsborough	5,141
Nassau	Duval	4,362	Duval	16,662
	Camden (GA)	1,099	Orange	1,084
	Clay	478	St. Johns	916
	St. Johns	452	Clay	859
	Charlton (GA)	328	Hillsborough	765
Putnam	St. Johns	1,306	St. Johns	2,496
	Clay	1,230	Duval	2,478
	Duval	863	Volusia	2,039
	Marion	571	Orange	1,326
	Volusia	527	Clay	1,235
St. Johns	Duval	17,141	Duval	45,231
	Flagler	4,155	Orange	3,900
	Clay	3,590	Clay	3,473
	Putnam	2,496	Hillsborough	2,612
	Volusia	1,516	Flagler	1,531
Suwannee	Columbia	917	Columbia	2,173
	Hamilton	404	Alachua	1,258
	Lafayette	354	Duval	604
	Madison	353	Marion	426
	Duval	219	Orange	411
Taylor	Madison	224	Leon	917
	Leon	220	Gadsden	173
	Lafayette	163	Duval	169
	Suwannee	118	Madison	143
	Dixie	113	Orange	130
Union	Duval	235	Alachua	1,255
	Columbia	220	Duval	712
	Bradford	210	Columbia	525
	Alachua	155	Bradford	278
	Clay	84	Clay	137



RECORD OF ACTION/APPROVAL

Executive Committee Wednesday, February 25, 2026

TOPIC/ISSUE:

Williston Airport Labor Study- Contract

BACKGROUND:

The General Revenue grant for the Williston Airport project included \$80,000 for a labor force study that would serve as local match for an EDA grant that would fund a strategic plan for economic development of the airport.

The plan, approved by the Board, was to contract with the City of Williston for the study. The City of Williston is holding off signing the contract until they are awarded the grant as the funding was contingent on the grant.

EDA has the grant, which was submitted in December, but has been slow in processing any applications. This creates a time crunch regarding our funding as the study must be completed by June 30, 2026.

In discussing the situation with the North Florida Economic Development Partnership Director, Jeff Hendry, he indicated that NFEDP would be able to take on the study and complete it if the City of Williston could not.

POINTS OF CONSIDERATION:

It is important that we have the completed study, whether or not the EDA grant is awarded. The study can be used with a EDA grant that is awarded later or as part of another grant.

Staff will meet with the City of Williston and determine if the contingency language was removed they would undertake and complete the study by June 30,2026.

If not, staff suggests that the board approve a contract to NFEDP for the \$80,000 to complete the study by June 30,2026.

STAFF RECOMMENDATIONS:

- 1> Approve the Chair signing an amended contract with the City of Williston that removes the contingency language, if the City agrees to proceed. If not, terminate the contract with the City of Williston.
- 2> Approve an \$80,000 contract with NFEDP for the Labor study and authorize the Chair to sign that contract.

COMMITTEE ACTION:

BOARD ACTION:



RECORD OF ACTION/APPROVAL

Executive Committee Wednesday, February 25, 2026

TOPIC/ISSUE:

Budget and Expenditure summary for period 7/01/2025 – 12/31/2025

BACKGROUND:

The budget has been updated for changes in revenue. The attached is a summary of the budget and actual expenditures by cost pool.

POINTS OF CONSIDERATION:

The following reports provide status updates of spending by revenue stream and cost pool for planning purposes.

STAFF RECOMMENDATIONS:

Approve the mid-year budget and expenditure reports.

COMMITTEE ACTION:

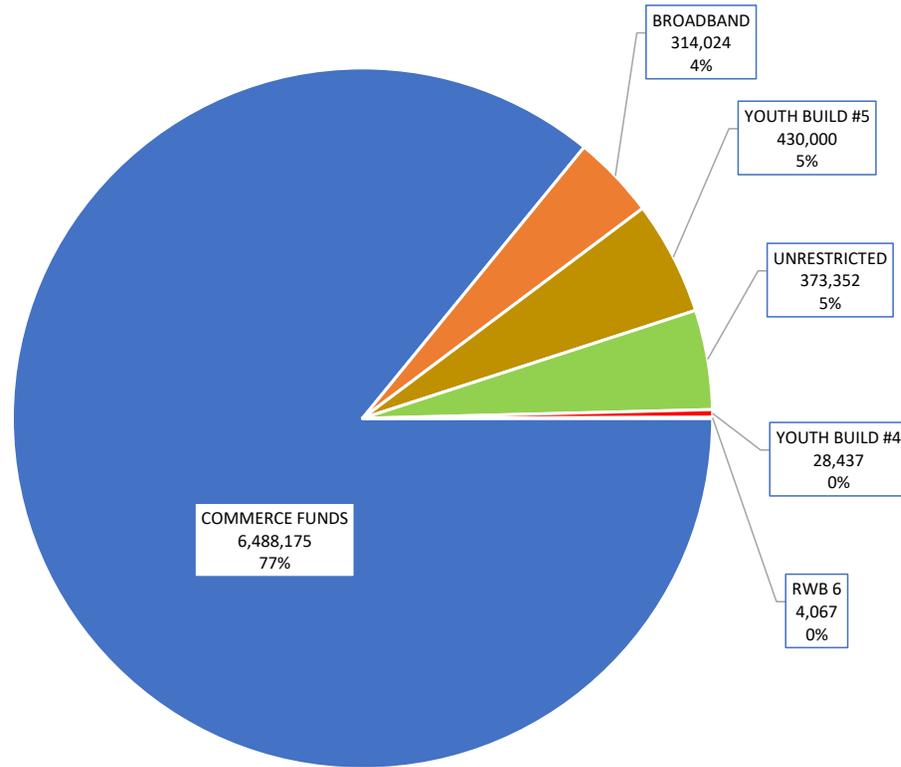
BOARD ACTION:

REVENUE RESOURCES

\$8,474,137

COMMERCE ALLOCATIONS	
ADULT	\$2,403,226
YOUTH	\$1,213,620
DISLOCATED WORKER	\$847,829
WAGNER PEYSER	\$263,612
WTP	\$1,520,051
SNAP	\$123,361
VETS	\$32,443
REA	\$84,034
OTHER	\$836,081
TOTAL Commerce Allocations	\$7,324,256

REVENUES



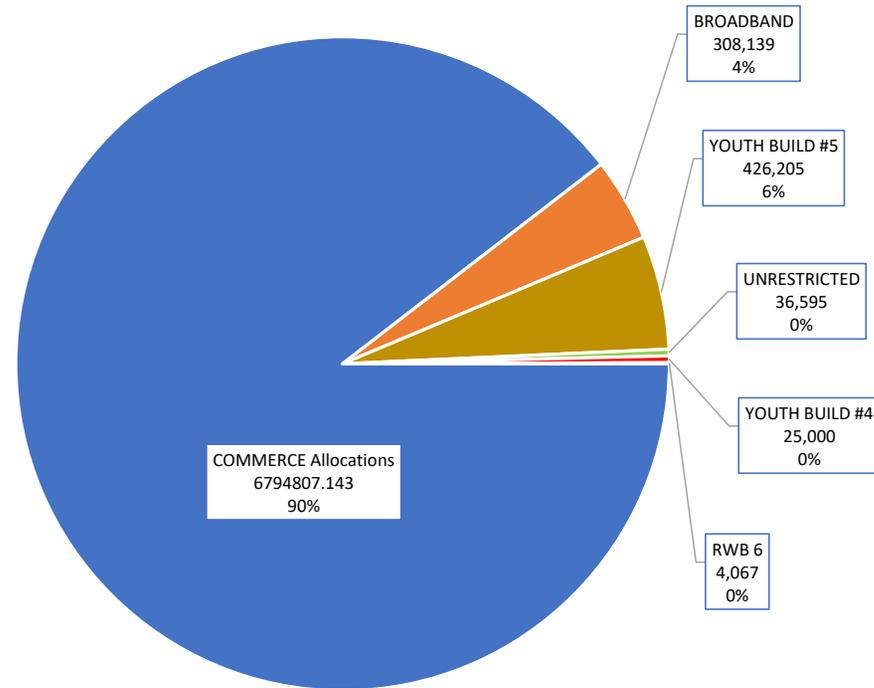
TOTAL REVENUE = \$8,474,137

BUDGET EXPENDITURES

\$7,696,417

COMMERCE ALLOCATIONS	
ADULT	\$2,265,278
YOUTH	\$1,191,205
DISLOCATED WORKER	\$796,453
WAGNER PEYSER	\$154,436
WTP	\$1,471,213
SNAP	\$121,481
VETS	\$19,944
REA	\$54,741
OTHER	\$821,660
TOTAL Commerce Allocations	\$6,896,410

BUDGETED EXPENDITURES

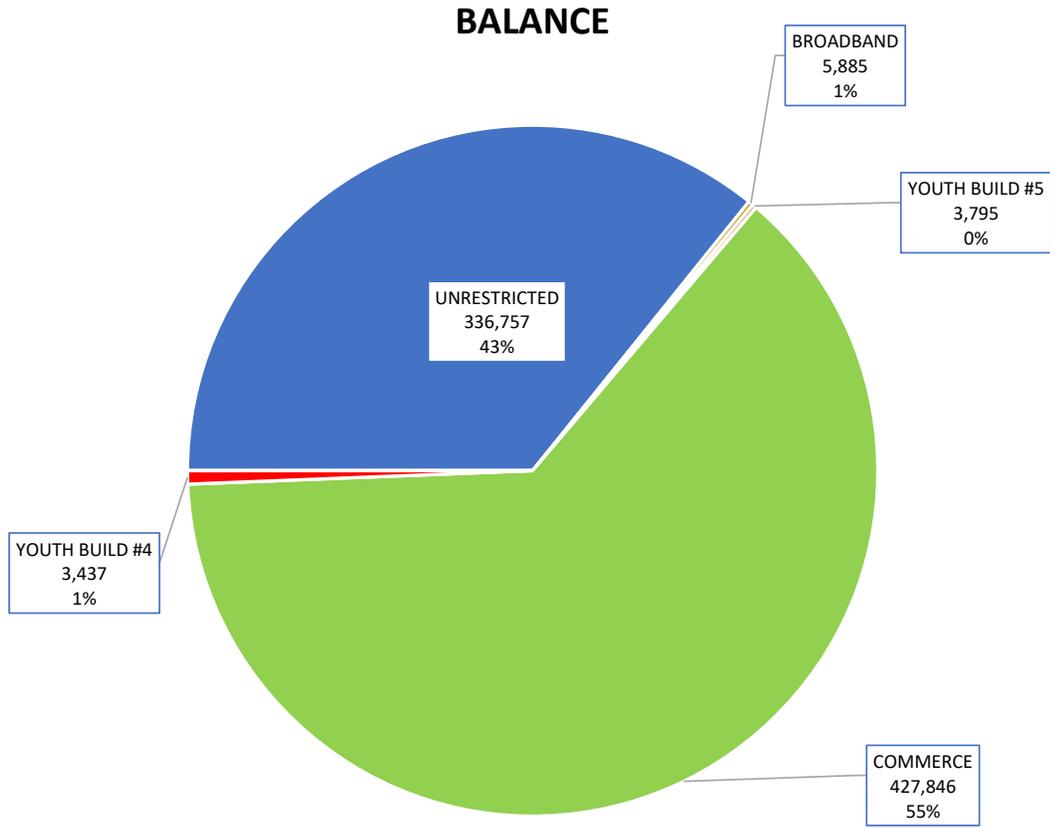


Budget Expenditures = \$7,696,417

BUDGET BALANCE

\$777,720

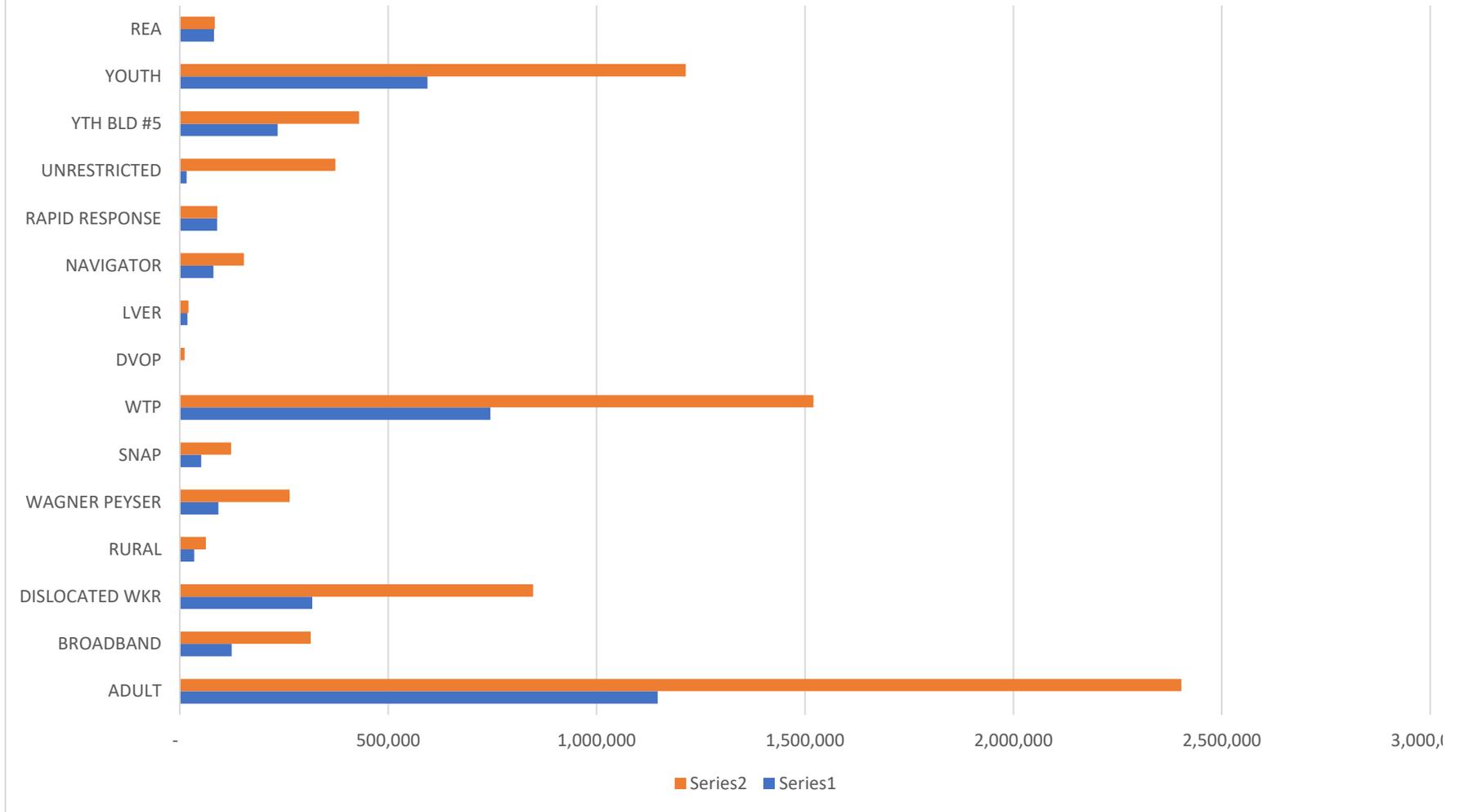
COMMERCE ALLOCATIONS	
ADULT	\$137,948
YOUTH	\$22,415
DISLOCATED WORKER	\$51,376
WAGNER PEYSER	\$109,176
WTP	\$48,838
SNAP	\$1,880
VETS	\$12,499
REA	\$29,293
OTHER	\$14,421
TOTAL Commerce Allocations	\$427,846



UNOBLIGATED Balance = \$440,963

Unobligated Unrestricted = \$336,757

Chart Title





RECORD OF ACTION/APPROVAL

**Executive Committee
Wednesday, February 25, 2026**

TOPIC/ISSUE:

Form 990 Return of Organization Exempt from Income Tax for program year 7/1/24-6/30/25.

BACKGROUND:

POINTS OF CONSIDERATION:

Form 990 was completed by our auditors Powell and Jones, CPAs after the financial statements were audited.

STAFF RECOMMENDATIONS:

Approve Form 990

COMMITTEE ACTION:

BOARD ACTION:

CLIENT ' S COPY

Form **8879-TE**

IRS E-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2024, or fiscal year beginning JUL 1, 2024, and ending JUN 30, 2025

2024

Department of the Treasury
Internal Revenue Service

Do not send to the IRS. Keep for your records.

Go to www.irs.gov/Form8879TE for the latest information.

Name of filer

CITRUS, LEVY, MARION REGIONAL WORKFORCE

EIN or SSN

59-3409057

Name and title of officer or person subject to tax

**THOMAS E. SKINNER, JR.
EXECUTIVE DIRECTOR**

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b <u>16,894,840.</u>
2a Form 990-EZ check here <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b _____
5a Form 8868 check here <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here <input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b _____
7a Form 4720 check here <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b _____
8a Form 5227 check here <input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b _____
9a Form 5330 check here <input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b _____
10a Form 8038-CP check here <input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b _____

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize CALEB PERLA to enter my PIN 34474
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

56597132025

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

CALEB PERLA

Date

02/20/26

ERO Must Retain This Form - See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8879-TE** (2024)

LHA 402521 12-26-24
84

11440220 142844 1013

2024.05040 CITRUS, LEVY, MARION REGI 1013__1

**Application for Extension of Time To File an Exempt Organization
Return or Excise Taxes Related to Employee Benefit Plans**

Department of the Treasury
Internal Revenue Service

File a separate application for each return.
Go to www.irs.gov/Form8868 for the latest information.

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I - Identification

Type or Print	Name of exempt organization, employer, or other filer, see instructions. CITRUS, LEVY, MARION REGIONAL WORKFORCE	Taxpayer identification number (TIN) 59-3409057
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 2703 NE 14TH STREET	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. OCALA, FL 34470	

Enter the Return Code for the return that this application is for (file a separate application for each return) 01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08	Form 990-T (governmental entities)	15

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
 Plan Number _____
 Plan Year Ending (MM/DD/YYYY) _____

Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of **SUSAN HELLER**
2703 NE 14TH STREET - OCALA, FL 34470

Telephone No. **352-873-7939** Fax No. _____

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **MAY 15**, 20 **26**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

calendar year 20 ____ or
 tax year beginning **JUL 1**, 20 **24**, and ending **JUN 30**, 20**25**

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Return of Organization Exempt From Income Tax

Form 990

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

2024
Open to Public Inspection

A For the 2024 calendar year, or tax year beginning JUL 1, 2024 and ending JUN 30, 2025

B Check if applicable: C Name of organization: CITRUS, LEVY, MARION REGIONAL WORKFORCE
D Employer identification number: 59-3409057
E Telephone number: 352-873-7939
G Gross receipts \$: 16,894,840.
H(a) Is this a group return for subordinates?
H(b) Are all subordinates included?
I Tax-exempt status:
J Website: WWW.CAREERSOURCECLM.COM
K Form of organization:
L Year of formation: 1996
M State of legal domicile: FL

Part I Summary

Table with columns for Activities & Governance, Revenue, Expenses, and Net Assets or Fund Balances. Rows include mission statement, membership counts, revenue breakdown, expenses, and asset/liability totals.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of officer: THOMAS E. SKINNER, JR, EXECUTIVE DIRECTOR
Preparer: CALEB PERLA, POWELL AND JONES, CPA'S

May the IRS discuss this return with the preparer shown above? See instructions. [X] Yes [] No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission: THE ORGANIZATION BRINGS TOGETHER CITIZENS, EMPLOYERS AND EDUCATIONAL PROVIDERS TO DEVELOP PROGRAMS TO SUPPORT HIGH-QUALITY EDUCATION/TRAINING AND EMPLOYMENT SERVICES TO MEET REGIONAL WORKFORCE NEEDS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code:) (Expenses \$ 14,380,269. including grants of \$ 10,901,226.) (Revenue \$) THE WORKFORCE INNOVATION AND OPPORTUNITY ACT (WIOA) SUPERSEDES THE WORKFORCE INVESTMENT ACT, (WIA) AND AMENDS THE WAGNER-PEYSER ACT. WIOA ALSO CONTAINS THE ADULT EDUCATION AND FAMILY LITERACY ACT (TITLE II) AND THE REHABILITATION ACT AMENDMENTS OF 1998 (TITLE IV). WIOA REFORMS FEDERAL JOB TRAINING PROGRAMS AND CREATES A NEW, COMPREHENSIVE WORKFORCE INVESTMENT SYSTEM. THE REFORMED SYSTEM IS INTENDED TO BE CUSTOMER-FOCUSED, TO HELP AMERICANS ACCESS THE TOOLS THEY NEED TO MANAGE THEIR CAREERS THROUGH INFORMATION AND HIGH QUALITY SERVICES, AND TO HELP U.S. COMPANIES FIND SKILLED WORKERS.

4b (Code:) (Expenses \$ 308,050. including grants of \$) (Revenue \$) TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF) IS FEDERALLY FUNDED BUT IS ADMINISTRATED BY EACH STATE. TANF IS A FINANCIAL ASSISTANCE PROGRAM FOR LOW INCOME FAMILIES THAT HAVE CHILDREN AND FOR PREGNANT WOMEN IN THEIR LAST THREE MONTHS OF PREGNANCY. THE PROGRAM PROVIDES TEMPORARY FINANCIAL ASSISTANCE WHILE AT THE SAME TIME HELPS TANF RECIPIENTS FIND JOBS THAT WILL ALLOW THEM TO SUPPORT THEMSELVES.

4c (Code:) (Expenses \$ 246,818. including grants of \$) (Revenue \$) YOUTHBUILD - YOUTHBUILD PARTNERS WITH OPPORTUNITY YOUTH TO BUILD THE SKILLSETS AND MIND SETS THAT LEAD TO LIFELONG LEARNING, LIVELIHOOD AND LEADERSHIP.

4d Other program services (Describe on Schedule O.) (Expenses \$ 1,082,622. including grants of \$) (Revenue \$ 66,810.)

4e Total program service expenses 16,017,759.

Part IV Checklist of Required Schedules

Table with columns for question number, Yes, and No. Rows include questions 1 through 21 regarding organizational requirements and reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 22 through 38 regarding grants, compensation, tax-exempt bonds, excess benefit transactions, and noncash contributions.

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 17 regarding employee counts, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include 1a (28), 1b (28), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed FL
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection.
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records
SUSAN HELLER - 352-873-7939
2703 NE 14TH STREET, OCALA, FL 34470

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) THOMAS SKINNER CEO	40.00	X		X				141,093.	0.	0.
(2) DALE FRENCH EXECUTIVE VICE PRESIDENT	40.00	X		X				108,716.	0.	0.
(3) DARLENE GODDARD BOARD MEMBER	1.00	X						0.	0.	0.
(4) KEVIN CUNNINGHAM BOARD MEMBER	1.00	X						0.	0.	0.
(5) PAT REDDISH BOARD MEMBER	1.00	X						0.	0.	0.
(6) PETE BEASLEY BOARD MEMBER	1.00	X						0.	0.	0.
(7) STACI BERTRAND BOARD MEMBER	1.00	X						0.	0.	0.
(8) THERESA FLICK BOARD MEMBER	1.00	X						0.	0.	0.
(9) JORGE MARTINEZ BOARD MEMBER	1.00	X						0.	0.	0.
(10) FREDRICK MORGAN BOARD MEMBER -TREASURER	1.00	X		X				0.	0.	0.
(11) ARNO PROCTOR BOARD MEMBER	1.00	X						0.	0.	0.
(12) KATHY JUDKINS BOARD MEMBER - PAST CHAIR	1.00	X		X				0.	0.	0.
(13) CARL FLANAGAN BOARD MEMBER	1.00	X						0.	0.	0.
(14) EQUILLA WHEELER BOARD MEMBER	1.00	X						0.	0.	0.
(15) DEBRA STANLEY BOARD MEMBER	1.00	X						0.	0.	0.
(16) JOHN HEMKEN BOARD MEMBER	1.00	X						0.	0.	0.
(17) JOHN MURPHY BOARD MEMBER	1.00	X						0.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) ALBERT JONES BOARD MEMBER	1.00	X						0.	0.	0.
(19) KIM BAXLEY BOARD MEMBER - CHAIR	1.00	X		X				0.	0.	0.
(20) CHARLES HARRIS BOARD MEMBER	1.00	X						0.	0.	0.
(21) BRANDON WHITEMAN BOARD MEMBER - VICE CHAIR	1.00	X		X				0.	0.	0.
(22) JEFF CHANG BOARD MEMBER	1.00	X						0.	0.	0.
(23) ANDY STARLING BOARD MEMBER	1.00	X						0.	0.	0.
(24) ANGELA JUARISTIC BOARD MEMBER	1.00	X		X				0.	0.	0.
(25) BEN WHITEHOUSE BOARD MEMBER	1.00	X						0.	0.	0.
(26) EDWARD SUOR BOARD MEMBER	1.00	X						0.	0.	0.
1b Subtotal								249,809.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								249,809.	0.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 2

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 0

SEE PART VII, SECTION A CONTINUATION SHEETS

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a			
	b	Membership dues	1b			
	c	Fundraising events	1c			
	d	Related organizations	1d			
	e	Government grants (contributions)	1e	16,828,030.		
	f	All other contributions, gifts, grants, and similar amounts not included above ...	1f			
	g	Noncash contributions included in lines 1a-1f	1g	\$		
	h	Total. Add lines 1a-1f		16,828,030.		
Program Service Revenue	2 a	PROGRAM INCOME	Business Code			
			561300	64,622.	64,622.	
	b					
	c					
	d					
	e					
	f	All other program service revenue				
g	Total. Add lines 2a-2f		64,622.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		2,188.	2,188.	
	4	Income from investment of tax-exempt bond proceeds				
	5	Royalties				
	6 a	Gross rents	(i) Real			
			(ii) Personal			
	b	Less: rental expenses ...	6b			
	c	Rental income or (loss)	6c			
	d	Net rental income or (loss)				
	7 a	Gross amount from sales of assets other than inventory	(i) Securities			
			(ii) Other			
	b	Less: cost or other basis and sales expenses	7b			
	c	Gain or (loss)	7c			
	d	Net gain or (loss)				
8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18					
b	Less: direct expenses	8b				
c	Net income or (loss) from fundraising events					
9 a	Gross income from gaming activities. See Part IV, line 19					
b	Less: direct expenses	9b				
c	Net income or (loss) from gaming activities					
10 a	Gross sales of inventory, less returns and allowances					
b	Less: cost of goods sold	10b				
c	Net income or (loss) from sales of inventory					
Miscellaneous Revenue	11 a		Business Code			
	b					
	c					
	d	All other revenue				
	e	Total. Add lines 11a-11d				
12	Total revenue. See instructions		16,894,840.	66,810.	0.	0.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	10,901,226.	10,901,226.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	249,809.	229,362.	20,447.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,601,953.	2,114,485.	487,468.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	160,395.	131,645.	28,750.	
9 Other employee benefits	356,077.	285,067.	71,010.	
10 Payroll taxes	191,585.	154,120.	37,465.	
11 Fees for services (nonemployees):				
a Management				
b Legal	6,375.	6,375.		
c Accounting	34,005.	34,005.		
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion	6,754.	4,490.	2,264.	
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	139,641.	127,166.	12,475.	
17 Travel	101,839.	77,177.	24,662.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	68,237.	56,774.	11,463.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	13,045.	12,664.	381.	
23 Insurance	74,922.	21,338.	53,584.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a SUBCONTRACT	780,509.	780,509.		
b CONTRACT LABOR OTHER	171,878.	151,895.	19,983.	
c SUPPLIES	171,267.	167,034.	4,233.	
d OUTREACH	153,612.	153,612.		
e All other expenses	643,924.	608,815.	35,109.	
25 Total functional expenses. Add lines 1 through 24e	16,827,053.	16,017,759.	809,294.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	4,372.	1	11,048.
	2 Savings and temporary cash investments	571,500.	2	917,727.
	3 Pledges and grants receivable, net	1,821,717.	3	911,153.
	4 Accounts receivable, net	2,701.	4	26,351.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	82,048.	9	43,270.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 264,559.		
	b Less: accumulated depreciation	10b 222,197.	10c	42,362.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	6,986.	15	6,987.
16 Total assets. Add lines 1 through 15 (must equal line 33)	2,499,206.	16	1,958,898.	
Liabilities	17 Accounts payable and accrued expenses	840,338.	17	413,801.
	18 Grants payable		18	
	19 Deferred revenue	873,524.	19	646,382.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	331,251.	25	376,835.
	26 Total liabilities. Add lines 17 through 25	2,045,113.	26	1,437,018.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions		27	
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds	454,093.	29	521,880.
	30 Paid-in or capital surplus, or land, building, or equipment fund	0.	30	0.
	31 Retained earnings, endowment, accumulated income, or other funds	0.	31	0.
32 Total net assets or fund balances	454,093.	32	521,880.	
33 Total liabilities and net assets/fund balances	2,499,206.	33	1,958,898.	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	16,894,840.
2	Total expenses (must equal Part IX, column (A), line 25)	2	16,827,053.
3	Revenue less expenses. Subtract line 2 from line 1	3	67,787.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	454,093.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	521,880.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:			
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2b	Were the organization's financial statements audited by an independent accountant?		X
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:			
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?		
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

Form 990 (2024)

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	7406896.	6465022.	6523886.	10230385.	16828030.	47454219.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	7406896.	6465022.	6523886.	10230385.	16828030.	47454219.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						47454219.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	7406896.	6465022.	6523886.	10230385.	16828030.	47454219.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	1,083.	229.	1,284.	2,024.	2,188.	6,808.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)		102,634.	107,181.	85,874.	64,622.	360,311.
11 Total support. Add lines 7 through 10						47821338.
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	14	99.23	%
15 Public support percentage from 2023 Schedule A, Part II, line 14	15	99.21	%
16a 33 1/3% support test - 2024. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization			<input checked="" type="checkbox"/>
b 33 1/3% support test - 2023. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization			<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2024. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization			<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization			<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions			<input type="checkbox"/>

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2023 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2024. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2023. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? Row 2: Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? Row 2: Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? Row 3: By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year?

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions.
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2024 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1	Distributable amount for 2024 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2024		
a	From 2019		
b	From 2020		
c	From 2021		
d	From 2022		
e	From 2023		
f	Total of lines 3a through 3e		
g	Applied to under distributions of prior years		
h	Applied to 2024 distributable amount		
i	Carryover from 2019 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2024 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2024 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2025. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2020		
b	Excess from 2021		
c	Excess from 2022		
d	Excess from 2023		
e	Excess from 2024		

Schedule A (Form 990) 2024

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Lined area for supplemental information.

**Schedule B
(Form 990)**

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

Name of the organization

Employer identification number

CITRUS, LEVY, MARION REGIONAL WORKFORCE

59-3409057

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (Rev. 12-2024)

Name of organization CITRUS, LEVY, MARION REGIONAL WORKFORCE	Employer identification number 59-3409057
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Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	FLORIDA DEPARTMENT OF COMMERCE OR FLORIDA COMMERCE 107 EAST MADISON STREET TALLAHASSEE, FL 32025	\$ 1,336,019.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	US DEPARTMENT OF LABOR 200 CONSTITUTION AVE. NW, ROOM S-1032 WASHINGTON, DC 20210	\$ 15,428,882.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization CITRUS, LEVY, MARION REGIONAL WORKFORCE	Employer identification number 59-3409057
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Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	

Name of organization CITRUS, LEVY, MARION REGIONAL WORKFORCE	Employer identification number 59-3409057
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE D (Form 990)

(Rev. December 2024)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

CITRUS, LEVY, MARION REGIONAL WORKFORCE

Employer identification number

59-3409057

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor property and grant fund usage.

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose(s) of conservation easements, a table for lines 2a-2d (Total number, acreage, certified historic structures, and non-certified historic structures), and questions about monitoring, expenses, and reporting requirements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting requirements for art and historical treasures, and a table for revenue and assets included in Form 990.

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) (Rev. 12-2024)

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3** Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange program
 - e** Other _____
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|--|-----------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment _____ %
 - b** Permanent endowment _____ %
 - c** Term endowment _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---|---------------|----|
| (i) Unrelated organizations? | 3a(i) | |
| (ii) Related organizations? | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		264,559.	222,197.	42,362.
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)) 42,362.

Part VII Investments - Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) LEASE LIABILITY/ ACCRUED COMPENSATED ABSENSES	376,835.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		3
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b		4c
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		3
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b		4c
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

MANAGEMENT HAS EVALUATED ALL OTHER TAX POSITIONS THAT COULD HAVE A SIGNIFICANT EFFECT ON THE FINANCIAL STATEMENTS AND DETERMINED THE ORGANIZATION HAD NO UNCERTAIN TAX POSITIONS.

Part III **CITRUS, LEVY, MARION REGIONAL WORKFORCE**

Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
SUPPORT SERVICES TO PROGRAM PARTICIPANTS	0	0.	706,181.		
TRAINING SERVICES FOR PROGRAM PARTICIPANTS	0	0.	10,195,045.		

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:
 PROCEDURES FOR MONITORING THE USE OF GRANT FUNDS, SUPPORT SERVICES, AND TRAINING ARE PROVIDED ON BEHALF OF QUALIFIED INDIVIDUALS BASED ON PROGRAM CRITERIA ESTABLISHED BY THE ORGANIZATION. TRAINING GRANTS ARE PAID TO EMPLOYERS FOR ON-THE-JOB TRAINING AND TO EDUCATIONAL INSTITUTIONS FOR DIRECT TRAINING. SUPPORT SERVICES INCLUDE TRANSPORTATION SUPPORT, BOOKS AND UNIFORMS, ASSESSMENTS AND WORKSHOPS, AND OTHER SUPPORT SERVICES THAT MAY BE NEEDED TO ASSIST QUALIFIED INDIVIDUALS TO ACHIEVE EMPLOYMENT. THE PROGRESS OF QUALIFIED INDIVIDUALS AND THE RELATED COSTS ARE MONITORED BY CASE MANAGEMENT STAFF.

**SCHEDULE J
(Form 990)**

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization

CITRUS, LEVY, MARION REGIONAL WORKFORCE

Employer identification number

59-3409057

Part I Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (such as maid, chauffeur, chef)		
b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2	X
3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. <input checked="" type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input type="checkbox"/> Form 990 of other organizations <input checked="" type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee		
4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization: a Receive a severance payment or change-of-control payment?	4a	X
b Participate in or receive payment from a supplemental nonqualified retirement plan?	4b	X
c Participate in or receive payment from an equity-based compensation arrangement?	4c	X
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.		
5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of: a The organization?	5a	X
b Any related organization?	5b	X
If "Yes" on line 5a or 5b, describe in Part III.		
6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of: a The organization?	6a	X
b Any related organization?	6b	X
If "Yes" on line 6a or 6b, describe in Part III.		
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	7	X
8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8	X
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) (Rev. 12-2024)

**SCHEDULE O
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization **CITRUS, LEVY, MARION REGIONAL WORKFORCE** Employer identification number **59-3409057**

**FORM 990, ITEM C, DOING BUSINESS AS:
CAREERSOURCE CITRUS LEVY MARION**

**FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
SUPPORT HIGH-QUALITY EDUCATION/TRAINING AND EMPLOYMENT SERVICES TO MEET
REGIONAL WORKFORCE NEEDS.**

**FORM 990, PART V, LINE 13, LIST OF STATES WITH QUALIFIED HEALTH PLANS:
FL**

**FORM 990, PART VI, SECTION B, LINE 11B:
THE ORGANIZATION'S PROCESS TO REVIEW FORM 990: THE ORGANIZATION'S
MANAGEMENT STAFF WILL REVIEW AND APPROVE THE FORM 990. THE BOARD OF
DIRECTORS WILL RECEIVE AND REVIEW THE FORM 990 PRIOR TO ITS SUBMISSION TO
THE IRS.**

**FORM 990, PART VI, SECTION B, LINE 12C:
REENFORCEMENT OF CONFLICTS OF INTEREST POLICY: BOARD MEMBERS ARE REQUIRED
TO SIGN AN ANNUAL CONFLICT OF INTEREST DISCLOSURE. BASED ON THOSE
DISCLOSURES, STAFF ENSURES BOARD MEMBERS ABSTAIN FROM VOTING ON ITEMS
RELATED TO THE CONFLICT.**

**FORM 990, PART VI, SECTION B, LINE 15:
COMPENSATION PROCESS FOR TOP OFFICIAL: A SPECIAL REVIEW COMMITTEE OF
INDEPENDENT BOARD MEMBERS REVIEWS THE PERFORMANCE OF THE CEO CONTRACT AND
DETERMINES ANNUAL COMPENSATION. THE COMMITTEE USES A SALARY SURVEY STUDY
OF FLORIDA WORKFORCE BOARDS TO ASSIST IN THE DETERMINATION OF SALARY. THE
CEO COMPLETES AN ANNUAL REVIEW AND DETERMINES ANNUAL COMPENSATION FOR ALL
OTHER EMPLOYEES. THESE PROCESSES ARE DOUMENTED.**

**FORM 990, PART VI, SECTION C, LINE 19:
GOVERNING DOCUMENTS DISCLOSURE EXPLANATION: ALL GOVERNING DOCUMENTS ARE
MADE AVAILABLE TO THE PUBLIC UPON REQUEST.**

**FORM 990, PART XII, LINE 2C:
THE PROCESS FOR OVERSIGHT OF THE AUDIT PROCESS AND THE SELECTION OF
AUDIT SERVICES HAS NOT CHANGED FROM THE PRIOR YEAR.**