



## **CareerSource Suncoast**

### **BOARD MEETING**

Thursday, February 25, 2021 - 8:00 a.m. to 9:30 a.m.

#### **Teams Meeting**

**[Call In Number 1 786-600-3104](tel:17866003104) Passcode [220959777#](tel:220959777)**

### **AGENDA**

#### **Call to Order / Introductions – Eric Troyer, Chair; Kerkering Barberio**

1. Roll Call

#### **Action Items – Eric Troyer, Chair**

- Approval of November 12, 2020 Combined Exec & Board Meeting Minutes
- Approval of Independent Auditors Report for Program Year Ending 6-30-20 – Powell & Jones, CPA's

DEO Performance Review – Charles Williams, DEO  
One Stop Operators Report – James Disbro

#### **Committee Reports –**

Finance & Performance Committee Report – Walter Spikes, Jr, Coldwell Banker Realty

#### **Staff Reports –**

- Robin Dawson
- Kathy Bouchard
- Anthony Gagliano
- Josh Matlock
- Ted Ehrlichman

#### **Public Comments/Closing Remarks – Eric Troyer, Chair; Kerkering Barberio**

#### **Adjournment**

***Next Board Meeting is March 25, 2021***

\*Members shall disclose any voting conflict as required under Florida Statute 112.2143 and abstain from discussion or voting on any business that would inure to his or her special private gain or loss.



# ACTION ITEMS

**CAREERSOURCE SUNCOAST  
COMBINED EXECUTIVE COMMITTEE AND BOARD  
MEETING MINUTES**

Virtual TEAMS Meeting  
Thursday November 12, 2020  
8:00 A.M.

**Call to Order**

Eric Troyer, Chair, called the meeting to order at 8:03 a.m., roll call was performed.

**Action Items – Eric Troyer, Chair, Partner, Kerkering Barberio & Co.**

**Approval of September 24, 2020 Board Meeting Minutes**

Eric Troyer, Chair asked for a motion to approve the September 24, 2020 Board meeting minutes.

**Motion:** Jim Bos                      **Second:** George Barthalow  
Eric Troyer, Chair, called for a vote; the motion passed unanimously.

**Approval of Additions to the Local Targeted Occupation List**

James Disbro informed the committee of two new providers that have submitted program to be added to the Local Targeted Occupation List. There are two windows of opportunity for programs to be added. The two new providers are Access Computer Training and Computer Coach Training Center. All programs have been reviewed for accuracy by staff and by the LTOL/ETPL review committee.

A motion was made to add the two additional vendors and programs to the approved Eligible Training Provider List for PY 2020-21

**Motion:** Lisa Eding                      **Second:** Walter Spikes  
Chair Troyer called for a vote; the motion passed unanimously.

**Approval of Budget Mod #1**

Walter Spikes, Treasurer, presented PY 20-21 Budget Modification #1. The following changes were made to the existing budget.

Total Personnel Cost increase	\$5,000
Facility Cost increase	62,000 (security for two career centers and a rent increase of \$35,000)
Office Furniture and Equip	\$4,570 (replace end of life equipment)
Employer and Client Services	\$60,000 (expanding virtual services for clients and employers)
<hr/>	
	<u>\$131,570</u>

The original budget was \$7,054,050, with an increase of \$131,570 bringing the new budget total to \$7,185,620. A summary of funds available was also included in the meeting materials.

A motion was made to approve Budget Modification #1

**Motion:** Luis Font                      **Second:** Peter Hayes  
Chair Troyer called for a vote; the motion passed unanimously.

## **COMMITTEE REPORTS**

### **Finance & Performance Committee Report**

Walter Spikes presented the Finance and Committee Report. The committee met on October 22, 2020. This report covers the first quarter of the program year, July 1, 2020 to June 30, 2021.

The burn rate is as follows;

Personnel Cost were 26% expended

Facility Cost were 31% expended

Office Furniture and equipment was 0% expended

Operating costs were 24% expended

Program Services was 16% expended.

State and federal expenditure requirements reported as of 6-30-2020:

- Admin expenditure rate – 1.89%; maximum allowed 10%
- Indirect rate avg - 13.57%; approved rate 13.54%
- Individual training accounts (ITA) –28.550% minimum requirement 30%
- Youth paid internships – 33.13% minimum requirement 20%
- Youth out of school expenditures – 97.24% minimum requirement 75%.

DEO financial monitoring has been completed with no findings, some observations were noted, and we are waiting on the draft report.

## **STAFF REPORTS**

Ted Ehrlichman presented a video on one of our successful clients, Michelle Brooks, who came to CareerSource for assistance on getting her life back on track. She attended our Construction Technology Express class and now owns her own construction clean up company, Brooks Construction Site Cleaning and is on her way to reuniting her family and becoming a successful entrepreneur.

Josh Matlock reported the COO from all regions met last week and discussed where all the regions are with reopening and what steps are being taken. What we learned is that all regions are still in the same position as when COVID started. Some regions are appointment only as we are, and some are allowing walk ins with limited capacity. The regions with walk ins are showing more incidences of staff becoming infected. We have had one staff with COVID and he is on his way to recovery. We have two centers open by appointment only for our clients who do not have the technical ability to receive services remotely. We serve only 5 clients per hour with a cleaning of the facility in between appointments. TANF and SNAP clients are waived for participation per the state and those client's numbers have increased across the state. If the waivers are put back in place, we will see a significant increase in clients, since they will be mandated to come into the office for assistance.

James Disbro reported - CareerSource Suncoast (CSS) contracts with an independent programmatic monitoring company THMP to review and assess our program operations and protocols. This is an internal control practice that LWDBs use to help ensure programmatic compliance and quality with State & Federal Regulations. It allows CSS to identify needed improvements and initiate training and development opportunities for staff in preparation of DEO's annual programmatic monitoring. The PY 20-21 monitoring review was conducted remotely by Taylor, Hall, Miller, Parker, P.A. (THMP) from October 12 through October 15, 2020 and covered the period of July 1, 2020 –October 1, 2020. THMP used the various state developed program compliance monitoring tools while reviewing operating procedures, the state's various Management Information Systems (MIS) and our local client related electronic files. CSS' Preventative/Corrective Action Plan addressing the Findings from this

monitoring is in development as is the corresponding training and development opportunities for staff. Records sampled = 267 with 13 Findings.

Crosswalk - Alignment and leveraging of resources and services is more important than ever. Currently over thirty-five partner agencies are connected through this shared technology platform which enables them to send and receive electronic referrals. While sending a referral to another agency in Crosswalk can't be any easier, the system also encourages awareness and interagency communication by linking to partner agencies' websites and providing a platform to share agencies profiles, services and contact information. Crosswalk's significance is being recognized around the state as providing a framework that allows for the creation of a network of service agencies. It is now being offered to other counties of Florida through the state's CareerSource network of twenty-four Local Workforce Development Boards. Currently five other CareerSource LWDBs are in the process of adopting the system and creating their own network of partners in their areas. Those five LWDBs represent fourteen counties. It is expected that others will join Crosswalk. It is – "Building connections for a better Florida"

Robin Dawson reminded the board about the board member orientation link that was sent out to all board members. There are six modules. Once you complete the orientation you will receive a certificate and we will also get notification that it has been completed. There is only one new module that will need to be completed by board members who have previously taken the orientation.

Anthony Gagliano reported since July 1st, we've placed 38 individuals in temporary employment with money to do five more. We've expended all of the Opioid funds we've been given. We have issued 25 scholarships plus 3 more for young adults with funding remaining for 38 more plus an additional 6 for young adults. We've assisted 22 new entrepreneurs with free training. Twenty-three individuals have gone through customized or incumbent worker training. We have placed 5 individuals in On-the-Job Training roles with funds to do 36 more.

We procured \$5K in funding for PPE and leased two more offices to Gulf Coast Legal to continue bringing in revenue. We secured \$25K in bank funding for an online platform to deliver the State of Jobs and State of Talent Conferences. We also secured \$16K (two installments of \$8K each) to continue to deliver the CEO program.

Communications has been focusing on messaging priorities that directly impact the budget. Over the past two months we have brought in 263 leads directly from email marketing, social media posts and FB ads for paid Internships, training, COVID-DWG, OJT, employer funding opportunities

We are participating again in the CareerSource Florida statewide outreach co-op and have \$41,822 in credits to use here locally. We will be allocating those credits to be used in several different ways:

- Ad placement in site selection magazine with outreach to employers to let them know about training grants and access to business resources
- Comprehensive digital campaign to promote scholarships
- Help is Here campaign to promote employer training grants
- All campaigns include the development of landing pages with forms allowing us to capture leads, the development and placement of digital assets, advertising buys, tracking and analytics

Karima Habity reported we are looking at staff development and targeted training geared toward reducing our observations and findings from audits. We are also reviewing our processes and LOP's.

Jen Zak reported we have 263 leads from social media posts to promote our programs and the grants we have available. We are also working with CareerSource Florida and Moore Communications. We have \$41,820 to use for outreach. We are placing an ad with Site Selection magazine targeting employees that align with our grants.

Kathy Bouchard reported we held our semi-annual staff retreat on October 9th. The event was virtual, and the topic is "Cultivating Connection", Diversity, Unconscious Bias and Tolerance. Our staff were very engaged and have already started a Multicultural Committee in the organization. We have a mission and vision statement, which is... To be a model organization for championing diversity and inclusion. Ms. Bouchard also reported we have received a new grant for \$700,000 for fostering opioid recovery. It's a four-year grant, we anticipate serving ninety clients with scholarships and support services. There are two unique things we hope to do with this grant, Substance abuse awareness and prevention training that will be geared toward employers, as well as a seminar for physician taught by a certified pain management specialist for certification

Linda Benedict reported on the Ticket to Work Program (TTW), we have 44 clients of which three were added this month alone. We have been invited to participate in the data marketing campaign which has a requirement that we reach out to 5,000 people with the expectation 1% will enroll on the TTW program.

In closing, Ted Ehrlichman reminded the board members of our strategic plan, employer focus, regional convening, storytelling, entrepreneurial focus, continuous improvement and how everything heard at the meeting today is tied back to our mission. Chair Troyer informed the board that the outside monitoring done by THMP is not a requirement by the state, and that this one of the things our board does that is above and beyond and keeps us transparent. Chair Troyer thanked staff and board members for their participation.

### **Next Meeting and Adjournment**

Chair Troyer informed the board that the next board meeting will be on January 28, 2021  
The meeting adjourned at 9:05.

Respectfully submitted,



Ted Ehrlichman  
President, CEO

**CAREERSOURCE SUNCOAST - BOARD MEETING ATTENDANCE**

Absent Present	Board Member
P	George Barthalow, VR Area Supervisor, Vocational Rehabilitation
P	Tom Bedwell, Assistant Training Director, Tampa Area Electrical JATC
A	Commissioner Reggie Bellamy, Manatee County
P	Jim Bos, President, MBJ Group
P	Ashley Brown, President, Women’s Resource Center
A	Christy Cardillo, CPA Tax Manager/Partner, Carr, Riggs & Ingram, LLC.
P	Terri Clark, Dean of Lifelong Learning, State College of Florida
A	Christine Clyne, HR Director, Village on the Isle
P	Jackie Dezelski, President, Manatee Chamber of Commerce
P	Ron DiPillo, Executive Director, Sarasota County Schools
P	Lisa Eding, Human Resource Director, Centauri Insurance
P	Luis Font, LIUNA, Laborers International Union
A	Jakobie Green, STAR Student
A	Roscelyn Guenther, Boys & Girls Club of Sarasota County
P	Peter Hayes, President, Tandem Construction
P	Sharon Hillstrom, President/CEO, Bradenton Area Economic Development Corporation
P	Kristi Hoskinson, Private Consultant
P	Jamie Kahns, Marketing Manager, Bank of America
A	Heather Kasten, President, Sarasota Chamber of Commerce
P	David Kraft, Founder, Vision Consulting Group
A	Rick Mosholder, Director, Human Resources, Hoveround
P	Tim Novak, Dean, LECOM
P	Walter Spikes, Realtor, Bright Realty
P	Eric Troyer, CPA/Partner, Kerkering Barberio & Company
P	Doug Wagner, Deputy Superintendent, Manatee County School Board
P	Ken Waters, VP, Residential Services, Sarasota Housing Authority
P	Commissioner Christian Zeigler, Sarasota County
	Staff Present; Ted Ehrlichman, Josh Matlock, Kathy Bouchard, Robin Dawson, Anthony Gagliano, Jen Zak, James Disbro, Tracey Barta, Cody Soler, Chet Filanowski, Karima Hability, Linda Benedict
	Other Attendees;

27 Board Members (2 vacant positions) – 20 present at this meeting.

DRAFT

**SUNCOAST WORKFORCE BOARD, INC.**  
**d/b/a CAREERSOURCE SUNCOAST**

INDEPENDENT AUDITOR'S REPORT  
FINANCIAL STATEMENTS  
AND  
SUPPLEMENTARY INFORMATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2020



**SUNCOAST WORKFORCE BOARD, INC.**  
**d/b/a CAREERSOURCE SUNCOAST**  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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**Powell & Jones**  
Certified Public Accountants

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## INDEPENDENT AUDITOR'S REPORT

The Board of Directors  
Suncoast Workforce Board, Inc. d/b/a CareerSource Suncoast

### Report on the Financial Statements

We have audited the accompanying financial statements of Suncoast Workforce Board, Inc. d/b/a CareerSource Suncoast (the Organization) which comprise the statement of financial position as of June 30, 2020, and the related statement of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Suncoast Workforce Board, Inc. d/b/a CareerSource Suncoast, as of June 30, 2020 and the respective changes in its net assets and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Other information*

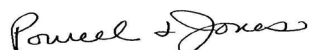
Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements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

## **Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued a report dated January 13, 2021 on our consideration of the Organization's internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is 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 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.

## **Report on Summarized Comparative Information**

We have previously audited Suncoast Workforce Board, Inc. d/b/a CareerSource Suncoast's 2019 financial statements, and our report dated October 30, 2019 expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2019, is consistent, in all material respects, with the audited financial statements from which it has been derived.



**POWELL & JONES**  
**Certified Public Accountants**  
**Lake City, Florida**  
**January 13, 2021**

**SUNCOAST WORKFORCE BOARD, INC.  
d/b/a/ CAREERSOURCE SUNCOAST**

STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2020  
(With Summarized Financial Information for June 30, 2019)

	2020	2019
<b><u>Assets</u></b>		
Current Assets		
Cash and cash equivalents	\$ 708,835	\$ 882,254
Cash invested	171,722	167,865
Accounts receivable	11,480	2,075
Contracts and grants receivable	58,251	-
Prepaid expenses	1,885	1,265
Total current assets	952,173	1,053,459
Furniture and equipment, net	7,770	10,360
Total Assets	\$ 959,943	\$ 1,063,819
<b><u>Liabilities and Net Assets</u></b>		
Current Liabilities		
Accounts payable	\$ 28,897	\$ 255,669
Accrued expenses	164,598	148,215
Deferred revenue	260,673	216,519
Total current liabilities	454,168	620,403
Non-current portion of accrued compensated absences	163,883	124,589
Total Liabilities	618,051	744,992
Net Assets		
Without donor restrictions	341,892	318,827
Total net assets	341,892	318,827
Total Liabilities and Net Assets	\$ 959,943	\$ 1,063,819

See notes to financial statements.

**SUNCOAST WORKFORCE BOARD, INC.  
d/b/a/ CAREERSOURCE SUNCOAST**

STATEMENT OF ACTIVITIES

FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
(With Summarized Financial Information for the Fiscal Year Ended June 30, 2019)

	<b>2020</b>	<b>2019</b>
<b>Unrestricted Support and Revenue</b>		
<b>Without Donor Restrictions</b>		
Contract and grant revenue	\$ 6,102,524	\$ 6,137,120
Interest and financial income	4,536	4,760
Other program revenue	261,845	363,957
Total unrestricted support and revenue	6,368,905	6,505,837
<b>Expenses</b>		
Program services		
Salaries	2,664,034	2,563,254
Client training	625,075	1,269,805
Other client-related expenses	317,133	78,884
Insurance	41,066	38,090
Rent	505,225	494,072
Payroll taxes and benefits	783,817	747,026
Materials and supplies	141,404	120,474
Telephone and communications	144,549	123,826
Repairs and maintenance	204,617	264,136
Professional services	172,183	63,472
Meetings and seminars	140,223	169,738
Depreciation	2,590	22,270
Outreach and recruitment	66,568	68,511
Dues and subscriptions	10,616	14,371
Postage	2,533	2,108
Advertising	1	-
Administration		
Salaries	329,486	308,528
Insurance	5,745	5,129
Rent	12,793	12,502
Payroll taxes and benefits	75,341	74,978
Materials and supplies	2,750	3,838
Telephone and communications	5,307	3,836
Repairs and maintenance	6,688	9,358
Professional services	69,563	108,150
Meetings and seminars	14,500	21,641
Dues and subscriptions	1,779	1,292
Postage	92	113
Advertising	162	134
Total expenses	6,345,840	6,589,536
<b>Net change in net assets</b>		
<b>without donor restrictions</b>	23,065	(83,699)
<b>Net assets without donor restrictions, beginning of year</b>	318,827	402,526
<b>Net assets without donor restrictions, end of year</b>	\$ 341,892	\$ 318,827

See notes to financial statements.

**SUNCOAST WORKFORCE BOARD, INC.**  
**d/b/a/ CAREERSOURCE SUNCOAST**

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

(With Summarized Financial Information for the Fiscal Year Ended June 30, 2019)

	Program Services						Total	
	WIOA	Welfare	Wagner Peyser	Other Employment	Total Program	Administration	2020	2019
	Programs	Transition	and Veterans	Related Programs	Services		2020	2019
Salaries	\$ 1,492,013	\$ 732,392	\$ 164,045	\$ 275,584	\$ 2,664,034	\$ 329,486	\$ 2,993,520	\$ 2,871,782
Client training	508,077	-	-	116,998	625,075	-	625,075	1,269,805
Other client-related expenses	55,045	24,001	82,972	155,115	317,133	-	317,133	78,884
Insurance	20,568	8,751	8,435	3,312	41,066	5,745	46,811	43,219
Rent	191,758	99,508	186,729	27,230	505,225	12,793	518,018	506,574
Payroll taxes and benefits	441,292	220,303	43,505	78,717	783,817	75,341	859,158	822,004
Materials and supplies	39,550	62,137	21,710	18,007	141,404	2,750	144,154	124,312
Telephone and communications	72,936	35,379	28,100	8,134	144,549	5,307	149,856	127,662
Repairs and maintenance	96,844	43,354	50,896	13,523	204,617	6,688	211,305	273,494
Professional services	89,902	11,461	4,715	66,105	172,183	69,563	241,746	171,622
Meetings and seminars	64,619	22,054	16,531	37,019	140,223	14,500	154,723	191,379
Depreciation	2,590	-	-	-	2,590	-	2,590	22,270
Outreach and recruitment	38,664	66	25,243	2,595	66,568	-	66,568	68,511
Dues and subscriptions	3,114	1,137	5,720	645	10,616	1,779	12,395	15,663
Postage	1,259	578	526	170	2,533	92	2,625	2,221
Advertising	-	-	-	1	1	162	163	134
	<u>\$ 3,118,231</u>	<u>\$ 1,261,121</u>	<u>\$ 639,127</u>	<u>\$ 803,155</u>	<u>\$ 5,821,634</u>	<u>\$ 524,206</u>	<u>\$ 6,345,840</u>	<u>\$ 6,589,536</u>

See notes to financial statements.

**SUNCOAST WORKFORCE BOARD, INC.  
d/b/a/ CAREERSOURCE SUNCOAST**

**STATEMENT OF CASH FLOWS**

FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
(With Summarized Financial Information for the Fiscal Year Ended June 30, 2019)

	<b>2020</b>	<b>2019</b>
<b>Cash flows from operating activities</b>		
Change in net assets	\$ 23,065	\$ (83,699)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities		
Depreciation	2,590	22,270
(Increase) decrease in operating assets:		
Accounts receivable	(9,405)	8,024
Contracts and grants receivable	(58,251)	70,023
Prepaid expenses	(620)	35,830
Increase (decrease) in operating liabilities:		
Accounts payable	(226,772)	225,632
Accrued expenses	55,677	(31,810)
Deferred revenue	44,154	123,917
Total adjustments	(192,627)	453,886
Net cash provided (used) by operating activities	(169,562)	370,187
 <b>Cash flows from investing activities:</b>		
Increase in investments	(3,857)	(3,829)
Net cash used by investing activities	(3,857)	(3,829)
 <b>Net increase (decrease) in cash and cash equivalents</b>	(173,419)	366,358
 <b>Cash and cash equivalents, beginning of year</b>	882,254	515,896
<b>Cash and cash equivalents, end of year</b>	\$ 708,835	\$ 882,254

See notes to financial statements.

**SUNCOAST WORKFORCE BOARD, INC. D/B/A CAREERSOURCE SUNCOAST**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2020

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Suncoast Workforce Board, Inc. d/b/a CareerSource Suncoast (the Organization) was incorporated under the laws of the State of Florida on September 2, 1983, as Manasota Industry Council, Inc. (the Council), a not-for-profit corporation organized to serve as the administrative entity and grant recipient with the State of Florida Department of Labor and Employment Security for the Job Training Partnership Act (JTPA) Program. Effective October 1, 1996, the Council was restructured under the Workforce Florida Act and changed its legal name to the Suncoast Workforce Development Board, Inc. The name was subsequently changed to the Suncoast Workforce Board, Inc., effective April 16, 2001. Effective February, 2014 Suncoast Workforce Board, Inc. changed its d/b/a to CareerSource Suncoast as part of a statewide rebranding initiative for all 24 regional workforce boards to align as a single universal brand identity.

On August 7, 1998, the Federal Workforce Investment Act of 1998 (WIA) was signed into law. It replaced the JTPA, which was repealed effective July 1, 2000. This act combined many of the services supported by the JTPA using a "One-Stop" approach providing universal access to core services for both job seekers and employers. The State of Florida enacted legislation, the Workforce Innovation Act of 2000, which implemented provisions of the WIA. On July 22, 2014 the Workforce Innovation and Opportunity Act (WIOA) was signed into law and took effect on July 1, 2015. WIOA supersedes the Workforce Investment Act of 1998 and amends the Adult Education and Family Literacy Act, the Wagner-Peyser Act, and the Rehabilitation Act of 1973. WIOA is designed to help job seekers access employment, education, training, and support services to succeed in the labor market and to match employers with the skilled workers they need to compete in the global economy.

The Organization, a 29-member public-private partnership, serves as the Administrative entity and Grant Recipient for Florida Region 18, comprising Sarasota and Manatee Counties, for various funding streams including WIOA Adult, Youth and Dislocated Worker programs, Temporary Assistance for Needy Families (TANF), Supplemental Nutrition Assistance Program (SNAP), and Reemployment Services and Eligibility Assessments (RESEA). In addition, the Organization administers jointly managed programs with the Florida Department of Economic Opportunity (DEO) including Wagner Peyser Labor Exchange and Reemployment Services and Veterans' programs. Career and training services are offered in three One-Stop Career Centers located in Sarasota, Bradenton, and North Port, Florida; at public schools in the Manatee and Sarasota County School Districts (including Pre-Apprenticeship, Career Counseling, After School and Out-of-School programs within the school system), and within the local community. The Organization also serves as Administrative Entity and/or Fiscal Agent for workforce related programs that complement and further the goals and mission of the Organization.



### Description of Program Services

The following is a description of the program services provided to participants in the fiscal year ended June 30, 2020:

Workforce Innovation and Opportunity Act (WIOA) - WIOA programs provide youth, adults and dislocated workers with the information, advice, job search assistance and training they need to get and keep good jobs and provide employers with skilled workers.

Wagner-Peyser - Wagner-Peyser programs are designed to improve the functioning of the nation's labor markets by bringing together individuals who are seeking employment with employers who are seeking workers.

Reemployment Services and Eligibility Assessments - The Worker Profiling and Reemployment Services (WPRS) system, mandated by Public Law 103-152 of the Unemployment Compensation Amendments of 1993, is designed to identify and rank or score unemployment insurance claimants by their potential for exhausting their benefits for referral to appropriate reemployment and training services.

Trade Adjustment Assistance (TAA) – The TAA program provides adjustment assistance to qualified workers adversely affected by foreign trade.

Disabled Veterans Outreach Program (DVOP) - Disabled Veterans Outreach Program specialists focus on intensive case management services for veterans with barriers to employment, particularly disabled veterans.

Local Veterans Employment Representative (LVER) – The LVER program conducts outreach to employers and engages in advocacy efforts with hiring executives and managers to increase employment opportunities for veterans.

Supplemental Nutrition Assistance Program (SNAP) - Florida's Supplemental Nutrition Assistance Program is designed to provide voluntary training, education, support services and skills to food stamp recipients.

Temporary Assistance for Needy Families (TANF) - TANF programs are designed to emphasize work, self-sufficiency, and personal responsibility for welfare recipients and to enable them to move from welfare to work.

### Financial Statements

The financial statements and notes are representations of the Organization's management who is responsible for their integrity and objectivity. The accounting policies conform to accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statements.

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 dated August 2016, and the provisions of the American Institute of Certified Public Accountants (AICPA) "Audit and

Accounting Guide for Not-for-Profit Organizations” (the Guide). (ASC) 958-205 was effective January 1, 2018.

Under the provisions of the Guide, net assets and revenues, and gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Organization and changes therein are classified as follows:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. The Organization’s board may designate assets without restrictions for specific operational purposes from time to time.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or the by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained on perpetuity. The Organization held no assets with donor imposed restrictions at year end.

### Use of Estimates and Assumptions

Preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires the use of management's estimates and assumptions. These 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 expenses during the period. Actual results may differ from those estimates and assumptions.

### Contributions and Restricted Net Assets

Unconditional contributions are recognized when received and recorded as net assets without donor restrictions or with donor restrictions, depending on the existence and/or nature of the donor-imposed restrictions. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Gifts of cash and other assets are reported with donor restricted support if they are received with donor stipulations that limit the use of the donated assets. When a restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, net asset with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as net assets without donor restriction support. Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Contributions restricted for the acquisition of land, buildings, and equipment are reported as assets without donor restriction upon acquisition of the assets and the assets are placed in service.

The Organization historically does not receive contributions from donors. Primarily all of its funding is through grants, which must be expended on specified programs or activities. Cost reimbursement grants are recorded as revenue when the related expenses have been incurred. Other grants are recorded as support and revenue when earned. As of June 30, 2020, all net assets of the Organization were without donor imposed restrictions.

### Donated Services

The Organization records donated services as revenues if either; (a) they create or enhance nonfinancial assets; or (b) they require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. There were no donated services recorded during the year ended June 30, 2020.

### Income Tax Status

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The Organization has not participated in taxable activities and therefore, no provision for income taxes has been provided for in the financial statements.

Under the FASB Accounting Standards Codification topic Income Taxes, the Organization has reviewed and evaluated the relevant technical merits of each of its tax positions in accordance with accounting principles generally accepted in the United States of America for accounting for uncertainty in income taxes, and determined that there are no uncertain tax positions that would have a material impact on the financial statements of the Organization.

The Organization files informational returns with the federal government. The tax periods open to examination by the major taxing jurisdictions to which the Organization is subject include fiscal years ended June 30, 2018 through June 30, 2020.

### Cash and Cash Equivalents

The Organization considers all cash on hand, bank accounts, and certificates of deposit with original maturities of three months or less as cash equivalents.

The Organization maintains its cash and cash equivalents at various financial institutions. Accounts at each institution are insured up to the Federal Deposit Insurance Corporation (FDIC) limit. The Organization has not experienced any losses in such accounts and monitors account balances routinely to minimize risks. As a result, management does not believe it is exposed to any significant credit risk on cash and cash equivalents, which at times, exceeds federally insured limits.

### Cash Invested

Cash Invested in the Statement of Financial Position is a commercial certificate of deposit, earning interest at 2.02%.

### Contracts Receivable and Bad Debts

Revenue is recognized under cost-reimbursement grant programs as allowable costs are incurred. Contracts receivable consist of allowable costs incurred, but not yet received from the grantor agency. Contracts receivable also offset certain year-end payables and/or accrued expenses that have not been submitted for reimbursement as of year-end (to grantor agency) but which have been incurred, and will be submitted subsequent to year-end.

On an annual basis, management individually reviews all receivable balances and estimates the portion, if any, of the balance that will not be collected. The allowance for doubtful accounts

is based on management's estimate of collectability. As of June 30, 2020, an allowance for doubtful accounts was not deemed necessary.

### Furniture and Equipment

Furniture and equipment are stated at cost at the date of acquisition or fair value at the date of donation, in the case of gifts. Furniture and equipment are recorded as net assets without donor imposed restrictions, or as net assets with donor imposed restrictions, in the case of donations with time stipulations.

Expenditures exceeding \$5,000 that significantly add to the productivity or extend the useful life of furniture and equipment are capitalized. Depreciation is provided for over the estimated service lives of respective assets on a straight-line basis for periods ranging from three to five years. Other expenditures for maintenance and repairs are charged to operations in the year the costs are incurred.

In accordance with contract provisions, the Organization has segregated and identified furniture and equipment that has been purchased or improved with funds received from government agencies. Certain assets must revert to the grantor if they are no longer being used to support the program.

Furniture and equipment are reviewed for impairment whenever events or changes in circumstances indicate that the related carrying amount may not be recoverable. When assets are impaired, asset values are reduced for this impairment. There was no impairment recognized on furniture and equipment for the year ended June 30, 2020.

### Deferred Revenue

Deferred revenue represents grant funds which have been received, but for which the prescribed services have not yet been completed. These revenues will be recognized as income when these services are completed.

### Financial Instruments Not Measured at Fair Value

The Organization 's financial instruments are not measured at fair value on a recurring basis; however, certain financial instruments are recorded at amounts that approximate fair value due to their liquid or short-term nature. Such financial assets and financial liabilities include cash and cash equivalents, contract and grant receivables, prepaid expenses, accounts payable, accrued expenses and deferred revenue.

### Functional Allocations of Expenses

The costs of providing the various programs and the administration of the Organization have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the program services and supporting services benefited.

### Advertising Expense

The Organization expenses advertising costs as incurred. Advertising expense for the year ended June 30, 2020 totaled \$163.

### Measure of Operations:

The statements of activities reports all changes in net assets, including changes in net assets from operating and non-operating activities. Operating activities consist of those items attributable to the Organization's ongoing activities. Non-operating activities are limited to resources that generate return from investments, endowment contributions, financing costs, and other activities considered to be of a more unusual or nonrecurring nature. There were no non-operating activities for the year ended June 30, 2020.

### Subsequent Events

The Organization has evaluated all events subsequent to the statement of financial position date of June 30, 2020, through the date these financial statements were available to be issued, January 13, 2021, and has determined that there are no subsequent events that require disclosure.

## **NOTE 2. FURNITURE AND EQUIPMENT**

Furniture and equipment at June 30, 2020, consists of the following:

Computer data processing equipment	\$ 300,127
Other equipment and vehicles	120,781
	<hr/> 420,908
Less accumulated depreciation	(413,138)
Total furniture and equipment, net	<hr/> <u>\$ 7,770</u>

Depreciation expense for the year ended June 30, 2020, totaled \$2,590.

## **NOTE 3. PREPAID EXPENSES**

Prepaid expenses at June 30, 2020, consist of the following:

Prepaid gift cards	\$ 885
Deposits	1,000
	<hr/> <u>\$ 1,885</u>

Various grant contracts authorize the provision of support and incentive payments to eligible customers. These benefits are typically provided utilizing prepaid services such as gas cards, gift cards, and bus passes. The Organization held unissued prepaid cards totaling \$885 at June 30, 2020.

#### **NOTE 4. COST ALLOCATIONS**

The Organization records costs that can be directly identified as benefiting a specific WIOA, TANF, or DEO Joint Managed Programs funding stream as direct expenses of the related program. Certain costs which are directly shared, have been allocated to programs based upon the relative benefit received. The Organization allocates indirect costs that cannot be identified as benefiting a specific program. Indirect costs are allocated to benefiting programs based upon an indirect cost rate approved by the Florida Department of Economic Opportunity. The following is a table of cost allocation methodologies for expenditures which are allocated:

<b>Expense</b>	<b>Method of Allocation</b>
Salaries and benefits	Time and effort
Facilities costs and rent	Full time employees located in the facilities
Staff training, dues, subscriptions, consultants, insurance, travel and supplies	Allocated directly to the benefiting program or the appropriate indirect cost pool
Equipment	Charged directly or directly allocated to benefiting programs
Accounting, advertising, legal	Charged to the appropriate indirect pool unless the service can be directly tied to a grant
Auditing and monitoring	Allocated based upon relative expenditures of the grants audited and monitored
Service provider contracts	Directly allocated to programs or by the relative time the provider spent on the programs

#### **NOTE 5. TAX-DEFERRED SAVINGS PLAN**

The Organization offers a tax-deferred savings plan, which qualifies as a voluntary contribution savings plan under Internal Revenue Code Section 401(k). Employees may provide tax-deferred contributions to fully-vested individual retirement accounts up to the Internal Revenue Code limit. The plan covers all employees over age twenty and one-half and after six months of continuous employment. The Organization makes discretionary contributions based on eligible employee wages. Employees are immediately vested in salary deferral contributions and become vested in employer matching and discretionary profit sharing contributions in accordance with a schedule of years of service. The Organization made contributions of \$192,778 for the year ended June 30, 2020.

## NOTE 6. OPERATING LEASE COMMITMENTS

The Organization leases office space in Sarasota and Manatee counties under long-term operating leases. The lease terms range from one to five years ending in June 2023. The Organization's intent is to remain in the existing locations provided funding remains consistent; however, there are provisions in leases which allow for the reduction and/or cancellation of remaining lease terms with appropriate notice. In addition, certain leases have renewal options and portions of the leased facilities are sublet. Total office rent expense for the year ended June 30, 2020, was \$513,816 (net of sublease income of \$59,472).

Expected payments under current leases and receipts as of June 30, 2020 are as follows:

Year Ending June 30	Minimum Lease Commitments	Less Sublease Receipts	Net Lease Commitments
2021	\$ 584,045	\$ (68,738)	\$ 515,307
2022	584,136	(64,108)	520,028
2023	596,031	(66,032)	529,999
2024	608,284	(68,013)	540,271
Total	<u>\$ 2,372,496</u>	<u>\$ (266,891)</u>	<u>\$ 2,105,605</u>

## NOTE 7. CONCENTRATION OF ECONOMIC AND CREDIT RISK

The Organization receives a significant portion of its funding in the form of grants from the United States Departments of Labor and Health and Human Services through the State of Florida Department of Economic Opportunity. During the fiscal year ended June 30, 2020 revenue from the State of Florida Department of Economic Opportunity accounted for approximately 96% of total revenue. Significant changes in this funding could have a profound effect on the operations of the Organization.

## NOTE 8. LIQUIDITY AND AVAILABILITY

Financial assets available within one year of the statement of financial position date of June 30, 2020 for general expenditures are as follows:

Cash and cash equivalents	\$ 708,835
Cash invested	171,722
Accounts receivable	11,480
Contracts and grants receivable	58,251
Total financial assets available	<u>\$ 950,288</u>

The Organization manages its liquid assets in accordance with regular budgeting processes developed through the coordinated efforts of management and the Board of Directors. Quarterly reporting by management to those charged with governance ensures the results from operating activities are monitored closely.

## NOTE 9. RELATED PARTY TRANSACTIONS

The Organization partners with educational institutions, public organizations and private organizations to provide job training and employment opportunities for program participants, consistent with the mission of the Organization. Certain members of the Organization's Board hold key positions at companies and institutions which provide services to participants in various Organization programs. The value of those services has not been quantified.

Additionally, the Organization pays for services provided by the following companies and institutions, each of which has representation on the Organization's Board of Directors. The following is a summary of related party expenditures and amounts payable to related parties at June 30, 2020:

	Service Provided	Expenditures	Payable at June 30,2020
Bradenton Area Economic Development Corporation	Membership Dues, Outreach, Meeting Attendance and Contract for Professional Services	\$ 23,834	\$ -
Economic Development Corporation of Sarasota County	Membership Dues, Outreach, Meeting Attendance and Contract for Professional Services, Training	27,000	1,667
Greater Sarasota Chamber of Commerce	Membership Dues, Outreach,	778	-
Manatee Chamber of Commerce	Membership Dues, Outreach,	5,020	-
Manatee Technical College	Client Training and Support Services	42,803	-
Suncoast Technical College	Client Training and Support Services	95,855	-
State College of Florida	Client Training and Support Services	87,912	-
Tampa Area Electrical	Client Training and Support Services	3,224	-
		<u>\$ 286,426</u>	<u>\$ 1,667</u>

## NOTE 10. CONTINGENCIES

The Organization receives financial assistance from federal and local agencies in the form of grants. The expenditure of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed costs resulting from such audits could become a liability of the Organization.

## NOTE 11. RECONCILIATION OF FINANCIAL RECORDS TO DEO'S SERA SYSTEM

The Florida Department of Economic Opportunity (DEO), the state agency that has oversight over the Organization's grant programs, maintains a Subrecipient Enterprise Resource Application (SERA), which contains certain financial information relating to each of the Organization's grant programs administered by DEO. The Organization reconciles their financial records to the SERA system on a monthly basis. The year-to-date grant expenditure totals reported in the Organization's financial statements are reconciled to SERA report totals.



**NOTE 12. COMPARATIVE DATA**

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended June 30, 2019, from which the summarized information was derived.

## **SUPPLEMENTARY INFORMATION**

**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**

The Board of Directors  
Suncoast Workforce Board, Inc. d/b/a Career-Source Suncoast

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 *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Suncoast Workforce Board, Inc. d/b/a CareerSource Suncoast (the Organization) which comprise the statement of financial position as of June 30, 2020, and the related statement of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 13, 2021.

**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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

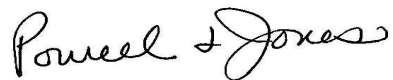
**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Powell & Jones".

**POWELL & JONES**  
**Certified Public Accountants**  
**January 13, 2021**

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

Board of Directors  
Suncoast Workforce Board, Inc. d/b/a CareerSource Suncoast

**Report on Compliance for Each Major Federal Program**

We have audited Suncoast Workforce Board, Inc. d/b/a CareerSource Suncoast's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Suncoast Workforce Board, Inc. d/b/a CareerSource Suncoast's major federal programs for the fiscal year ended June 30, 2020. Suncoast Workforce Board, Inc. d/b/a CareerSource Suncoast's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Suncoast Workforce Board, Inc. d/b/a CareerSource Suncoast's major federal programs based on our audit of the types of compliance requirements referred to above. 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; the audit requirements or 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. Those standards, the Uniform Guidance, and DEO guidance, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Suncoast Workforce Board, Inc. d/b/a CareerSource Suncoast's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Suncoast Workforce Board, Inc. d/b/a CareerSource Suncoast's compliance.

**Opinion on Each Major Federal Program**

In our opinion, Suncoast Workforce Board, Inc. d/b/a CareerSource Suncoast 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, 2020.

## Other Matters

The results of our auditing procedures disclosed no instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance.

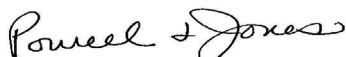
## Report on Internal Control Over Compliance

Management of Suncoast Workforce Board, Inc. d/b/a CareerSource Suncoast is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Suncoast Workforce Board, Inc. d/b/a CareerSource Suncoast's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Suncoast Workforce Board, Inc. d/b/a CareerSource Suncoast's 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.



**POWELL & JONES**  
**Certified Public Accountants**  
**January 13, 2021**

**SUNCOAST WORKFORCE BOARD, INC. D/B/A CAREERSOURCE SUNCOAST**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Grantor Contract Number</u>	<u>Federal Expenditures</u>
United States Department of Labor			
Passed Through the State of Florida Department of Economic Opportunity			
Workforce Innovation and Opportunity Act (WIOA) Cluster:			
WIOA Adult	17.258	WIA20	\$ 973,626
WIOA PY 16-17 Performance Incentives	17.258	WIS18	29,814
Emerging Initiatives - SENSE	17.258	WIS18	10,212
SFY18-19 Supplemental WIOA State Level	17.258	WIS18	32,748
WIOA SFY17-18 Performance Incentives	17.258	WIS19	5,466
WIOA State Level COVID-19 PPE	17.258	WIS19	3,586
WIOA Sector Strategies	17.258	WIS19	22,833
WIOA Apprenticeship Expansion	17.258	WIS19	2,856
WIOA SFY19-20 Supplemental WIOA	17.258	WIS20	8,837
WIOA Youth	17.259	WIY19	868,315
WIOA Youth	17.259	WIY20	328
WIOA PY 16-17 Performance Incentives	17.259	WIS18	29,814
Emerging Initiatives - SENSE	17.259	WIS18	10,212
SFY18-19 Supplemental WIOA State Level	17.259	WIS18	32,748
WIOA SFY17-18 Performance Incentives	17.259	WIS19	5,466
WIOA State Level COVID-19 PPE	17.259	WIS19	3,586
WIOA Sector Strategies	17.259	WIS19	22,833
WIOA Apprenticeship Expansion	17.259	WIS19	2,856
WIOA SFY19-20 Supplemental WIOA	17.259	WIS20	8,837
WIOA Dislocated Worker	17.278	WID19	957,601
WIOA Dislocated Worker	17.278	WID20	302,273
WIOA PY 16-17 Performance Incentives	17.278	WIS18	36,545
Emerging Initiatives - SENSE	17.278	WIS18	12,518
SFY18-19 Supplemental WIOA State Level	17.278	WIS18	40,143
WIOA SFY17-18 Performance Incentives	17.278	WIS19	6,149
WIOA State Level COVID-19 PPE	17.278	WIS19	4,033
WIOA Sector Strategies	17.278	WIS19	25,688
WIOA Apprenticeship Expansion	17.278	WIS19	3,212
WIOA SFY17-18 Performance Incentives	17.278	WIS20	9,106
			<u>3,472,241</u>
 National Emergency			
National Emergency - Opioid	17.277	WNO19	174,945
National Emergency COVID-19	17.277	WNC20	2,633
Total National Emergency			<u>177,578</u>

(Continued)

**SUNCOAST WORKFORCE BOARD, INC. D/B/A CAREERSOURCE SUNCOAST**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Grantor Contract Number</u>	<u>Federal Expenditures</u>
United States Department of Labor			
Passed Through the State of Florida Department of Economic Opportunity (Continued)			
Employment Service Cluster:			
Wagner Peyser	17.207	WPA19	\$ 192,646
Wagner Peyser	17.207	WPA20	342,622
Wagner Peyser Performance Incentives	17.207	WPB17	16,411
Wagner Peyser Workforce Summit	17.207	WPB18	115,273
Disabled Veterans Outreach Program	17.801	DVP19	15,367
Disabled Veterans Outreach Program	17.801	DVP20	15,599
Local Veterans Employment Representative	17.804	LVR19	45,060
Local Veterans Employment Representative	17.804	LVR20	48,348
Total Employment Service Cluster			<u>791,326</u>
Unemployment Compensation and Reemployment Services and Eligibility Assessments			
Reemployment Assistance Program	17.225	UCB19	11,848
Reemployment Services and Eligibility Assessments	17.225	UCR19	183,274
Total Unemployment Compensation and Reemployment Services and Eligibility Assessments			<u>195,122</u>
Trade Adjustment Assistance			
Training	17.245	TAT17	5,687
Training	17.245	TAT18	11,907
Case Management	17.245	TAC17	656
Case Management	17.245	TAC18	1,879
Total Trade Adjustment Assistance			<u>20,129</u>
Total United States Department of Labor			<u>4,656,396</u>
United States Department of Agriculture			
Passed Through the State of Florida Department of Economic Opportunity			
Food Stamp Employment and Training			
Supplemental Nutrition and Assistance Program	10.561	FSH19	31,989
Supplemental Nutrition and Assistance Program	10.561	FSH20	49,388
Total United States Department of Agriculture			<u>81,377</u>
United States Department of Health and Human Services			
Passed Through the State of Florida Department of Economic Opportunity			
Temporary Assistance for Needy Families			
Welfare Transition	93.558	WTS19	338,637
Welfare Transition	93.558	WTS20	1,026,112
Total United States Department of Health and Human Services			<u>1,364,749</u>
Total Federal Expenditures			<u>\$6,102,522</u>



**SUNCOAST WORKFORCE BOARD, INC. D/B/A CAREERSOURCE SUNCOAST**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**YEAR ENDED JUNE 30, 2020**

**NOTE 1. BASIS OF PRESENTATION**

The schedule of expenditures of federal awards includes the federal grant activity of Suncoast Workforce Board, Inc. d/b/a/ CareerSource Suncoast (the Organization) and is presented on the accrual basis of accounting, the same basis of accounting used for grant reporting.

The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in, the preparation of the financial statements.

**NOTE 2. SUBRECIPIENT**

The Organization made payments for services to a One-Stop operator, expensed to the following programs for the year ended June 30, 2020.

<b>Federal Program</b>	<b>CFDA#</b>	<b>Amount</b>
Supplemental Nutrition Assistance Program	10.561	\$ 242
Wagner-Peyser	17.207	1,746
Reemployment Assistance	17.225	36
Reemployment Services and Eligibility Assessments	17.225	588
Trade Adjustment Assistance	17.245	72
WIOA Adult	17.258	3,578
WIOAYouth	17.259	2,866
WIOA DW	17.278	4,586
National Emergency	17.277	972
Disabled Veterans Outreach Program	17.801	78
Local Veterans Employment Representative	17.804	236
Temporary Assistance for Needy Families	93.558	4,464
Total		<u>\$ 19,464</u>

**NOTE 3. INDIRECT COST RATE**

The Organization did not elect to use the 10 percent de minimis indirect cost rate.

**SUNCOAST WORKFORCE BOARD, INC.**  
**d/b/a CAREERSOURCE SUNOAST**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

**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 deficiency(ies) identified?	No
Noncompliance material to the financial statements noted?	No

**Federal Awards**

Internal control over major programs:	
● Material weakness(es) identified?	No
● Significant deficiency(ies) identified?	No
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:

CFDA Number(s)

**Name of Federal Program or Cluster**  
**U.S. Department of Labor**

17.258  
17.259  
17.278  
  
17.225

Workforce Innovation and Opportunity Act (WIOA) Cluster  
Adult  
Youth  
Dislocated Worker  
Unemployment Compensation and Reemployment  
Services and Eligibility Assessments

Dollar threshold to distinguish between type A and type B Federal Programs	\$750,000
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Auditee qualified as low-risk auditee?	Yes
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(Continued)

**SUNCOAST WORKFORCE BOARD, INC.**  
**d/b/a CAREERSOURCE SUNOAST**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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**Section II - Financial Statement Findings**

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None

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**Section III - Federal Award Findings and Questioned Costs**

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None

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**Section IV - Summary Schedule of Prior Audit Findings**

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None

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**Section V - Other**

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None



**Powell & Jones**  
Certified Public Accountants

Richard C. Powell, Jr., CPA  
Marian Jones Powell, CPA

1359 S.W. Main Blvd.  
Lake City, Florida 32025  
386 / 755-4200  
Fax: 386 / 719-5504  
admin@powellandjonescpa.com

## **Communication with Those Charged with Governance**

January 13, 2021

To the Board of Directors

Suncoast Workforce Board, Inc. d/b/a CareerSource Suncoast

We have audited the financial statements of Suncoast Workforce Board, Inc. d/b/a CareerSource Suncoast for the year ended June 30, 2020. 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 Suncoast Workforce Board, Inc. d/b/a CareerSource Suncoast are described Note 1 to the financial statements. No new accounting policies relating to the application of accounting standards were adopted and the application of existing policies was not changed during 2020. 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 Suncoast Workforce Board, Inc. d/b/a CareerSource Suncoast'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 13, 2021.

### *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*

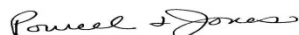
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses 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, Board of Directors and management of Suncoast Workforce Board, Inc. d/b/a CareerSource Suncoast and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



Powell and Jones, CPAs  
January 13, 2021



## CareerSource Suncoast Performance Overview

Charles Williams and Daniel Harper, *Department of Economic Opportunity*

February 25, 2021

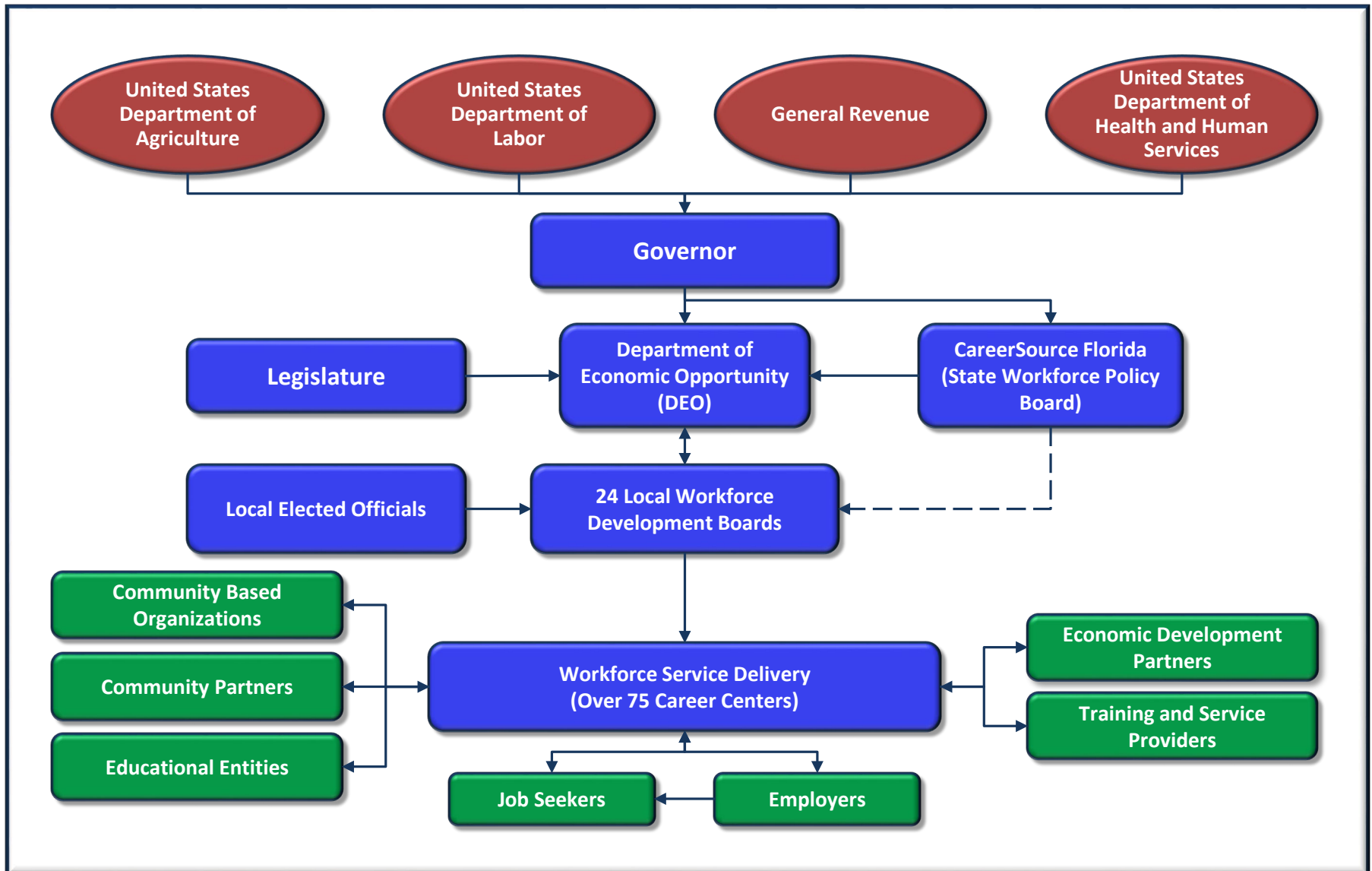


# AGENDA

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- Program Year 2019 Primary Indicators of Performance
- Programmatic and Financial Monitoring Activity
- Local Area Financial Overview

# FLORIDA'S WORKFORCE SYSTEM





# PRIMARY INDICATORS OF PERFORMANCE

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- WIOA establishes performance indicators and reporting requirements to assess the state's and local area's effectiveness in serving individuals participating in the workforce development system.
- Indicators consist of:
  - ✓ 4 Adult Indicators
  - ✓ 4 Dislocated Worker Indicators
  - ✓ 3 Youth Indicators
  - ✓ 3 Wagner-Peyser Indicators

# WIOA PRIMARY INDICATORS OF PERFORMANCE

LWDB 18 Program Year (PY) 2019 July 1, 2019 – June 30, 2020	PY 2019 Actual Performance	PY 2019 Performance Targets	PY 2019 Achievement Level	PY 2020 Performance Targets
<b>Adults:</b>				
Employed 2 <sup>nd</sup> Quarter After Exit	91.70%	90.20%	101.66%	85.50%
Employed 4 <sup>th</sup> Quarter After Exit	91.80%	91.20%	100.66%	84.00%
Median Wage 2 <sup>nd</sup> Quarter After Exit	\$8,952.00	\$9,300.00	96.26%	\$7,000.00
Credential Attainment	83.60%	84.00%	99.52%	68.00%
<b>Dislocated Workers:</b>				
Employed 2 <sup>nd</sup> Quarter After Exit	80.00%	88.20%	90.70%	85.00%
Employed 4 <sup>th</sup> Quarter After Exit	81.80%	86.20%	94.90%	79.00%
Median Wage 2 <sup>nd</sup> Quarter After Exit	\$7,504.00	\$7,200.00	104.22%	\$7,000.00
Credential Attainment	83.30%	68.20%	122.14%	70.00%
<b>Youth Common Measures:</b>				
Education and Employment Rate 2 <sup>nd</sup> Quarter After Exit	93.80%	75.50%	124.24%	79.00%
Education and Employment Rate 4 <sup>th</sup> Quarter After Exit	93.80%	73.20%	128.14%	73.00%
Credential Attainment	64.00%	75.50%	84.77%	76.50%
<b>Wagner-Peyser:</b>				
Employed 2 <sup>nd</sup> Quarter After Exit	70.60%	63.20%	111.71%	65.00%
Employed 4 <sup>th</sup> Quarter After Exit	69.40%	64.20%	108.10%	64.20%
Median Wage 2 <sup>nd</sup> Quarter After Exit	\$5,918.00	\$4,850.00	122.02%	\$5,000.00

Not Met (less than 90% of target)

Met (90-100% of negotiated)

Exceeded (greater than 100% of negotiated)

# STATE MONITORING ACTIVITY

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- Federal law requires the state to develop an oversight system to monitor all workforce programs receiving federal funds.
- DEO annually develops and implements a process for monitoring LWDBs.
- Programmatic and financial monitoring was conducted concurrently.
- Corrective Action Plans to address all findings are required.



## PROGRAM YEAR 2019 SUMMARY OF LOCAL FINDINGS

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<b>Program</b>	<b>PY 2018 Findings</b>	<b>PY 2019 Findings</b>
<b>Welfare Transition</b>	<b>7</b>	<b>2</b>
<b>Wagner-Peyser (RESEA, MSFW, Career Center Credentialing, MIS)</b>	<b>5</b>	<b>11</b>
<b>Supplemental Nutrition Assistance Program - Employment and Training</b>	<b>1</b>	<b>2</b>
<b>WIOA Adult / Dislocated Worker / Youth</b>	<b>3</b>	<b>4</b>
<b>Trade Adjustment Assistance Act</b>		
<b>Total Findings</b>	<b>16</b>	<b>19</b>

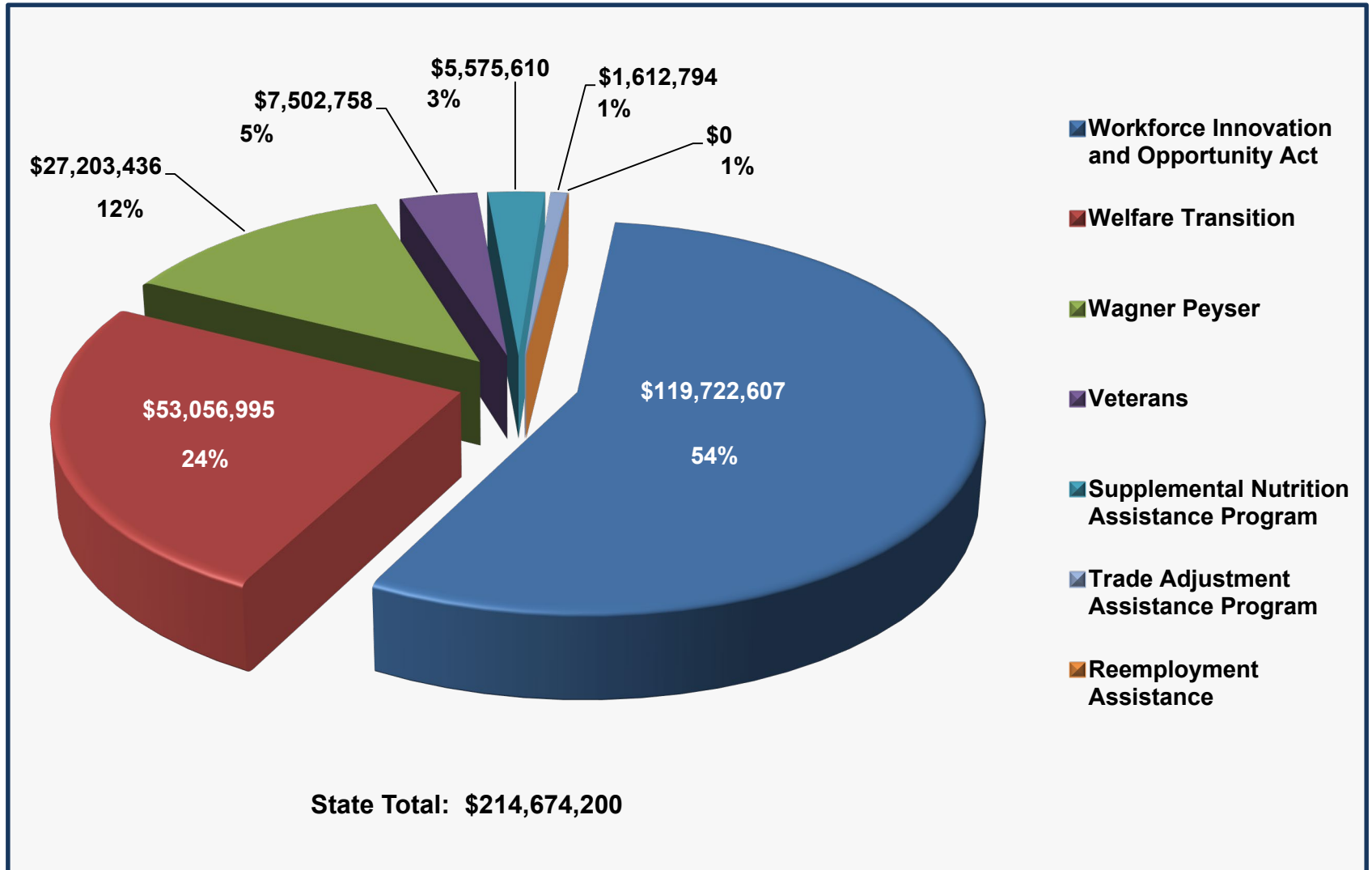
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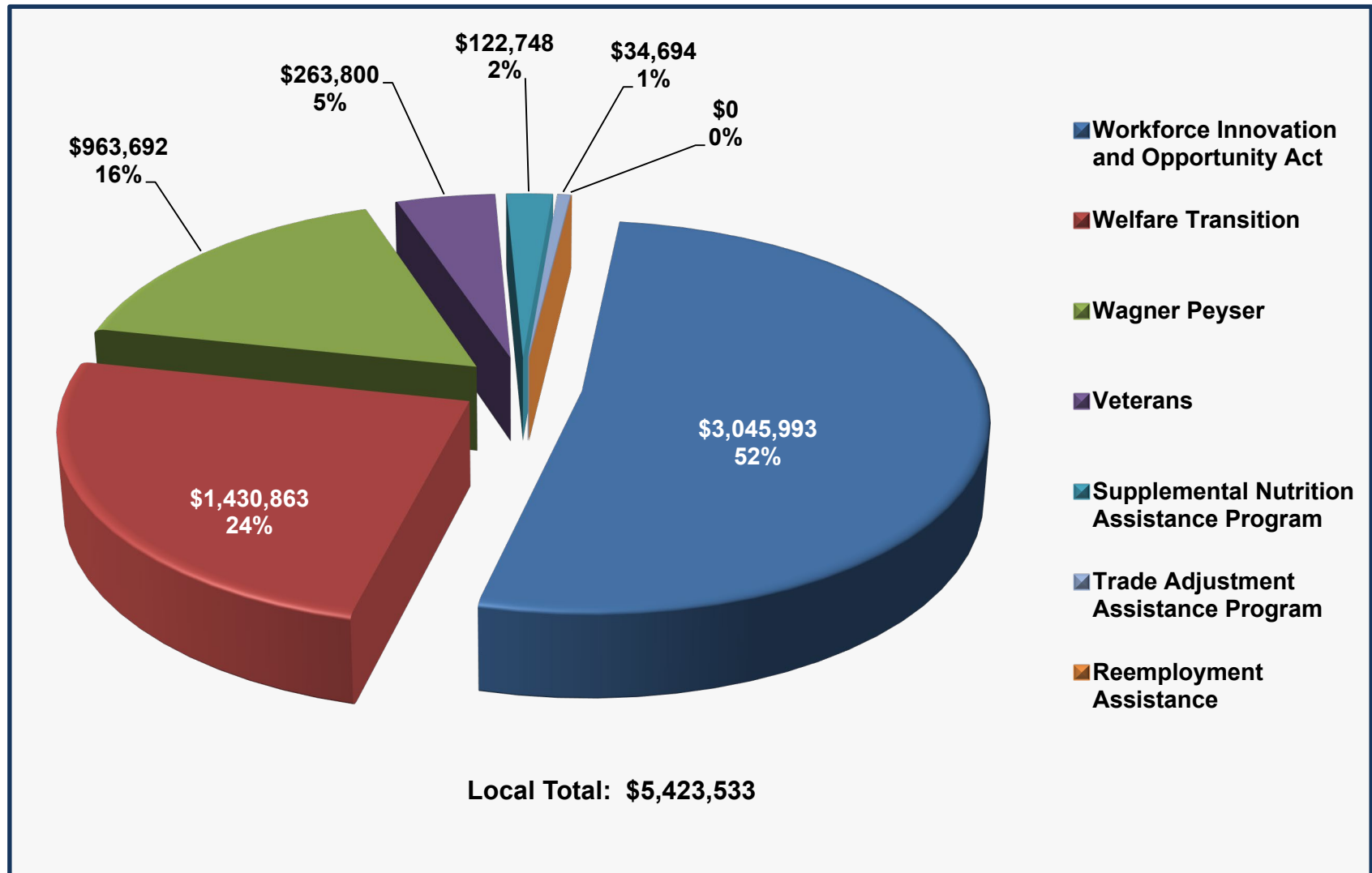
# FISCAL YEAR 2019-20 SUMMARY OF THE RESULTS OF FINANCIAL MONITORING

<b>CATEGORIES</b>	<b>RESULTS</b>
<b>Findings</b>	None
<b>Issues of Non-Compliance</b>	None
<b>Observations</b>	4
<b>Technical Assistance</b>	None

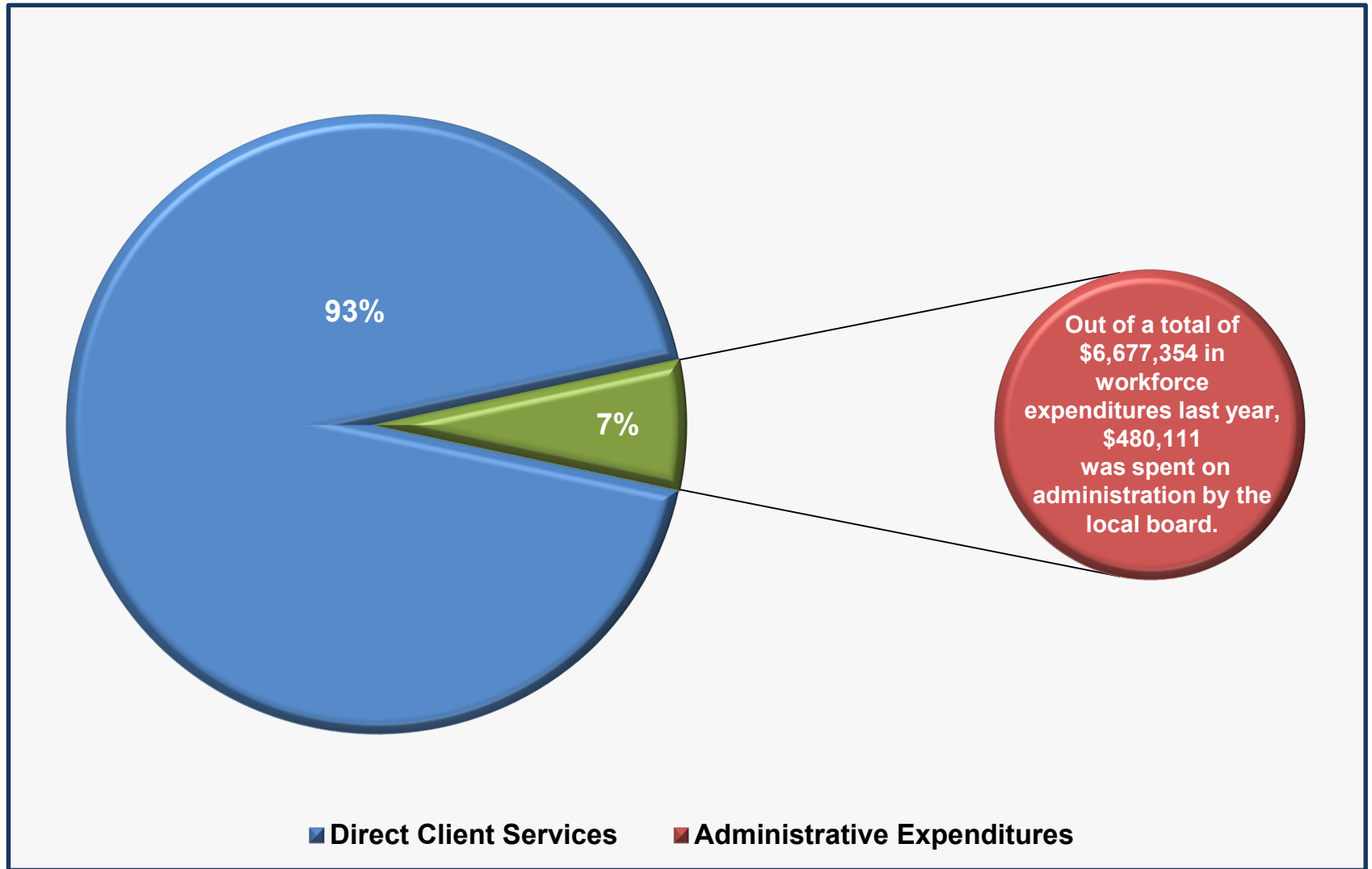
# PROGRAM YEAR 2020 TOTAL STATEWIDE FUNDING



# PROGRAM YEAR 2020 TOTAL LOCAL AMOUNT

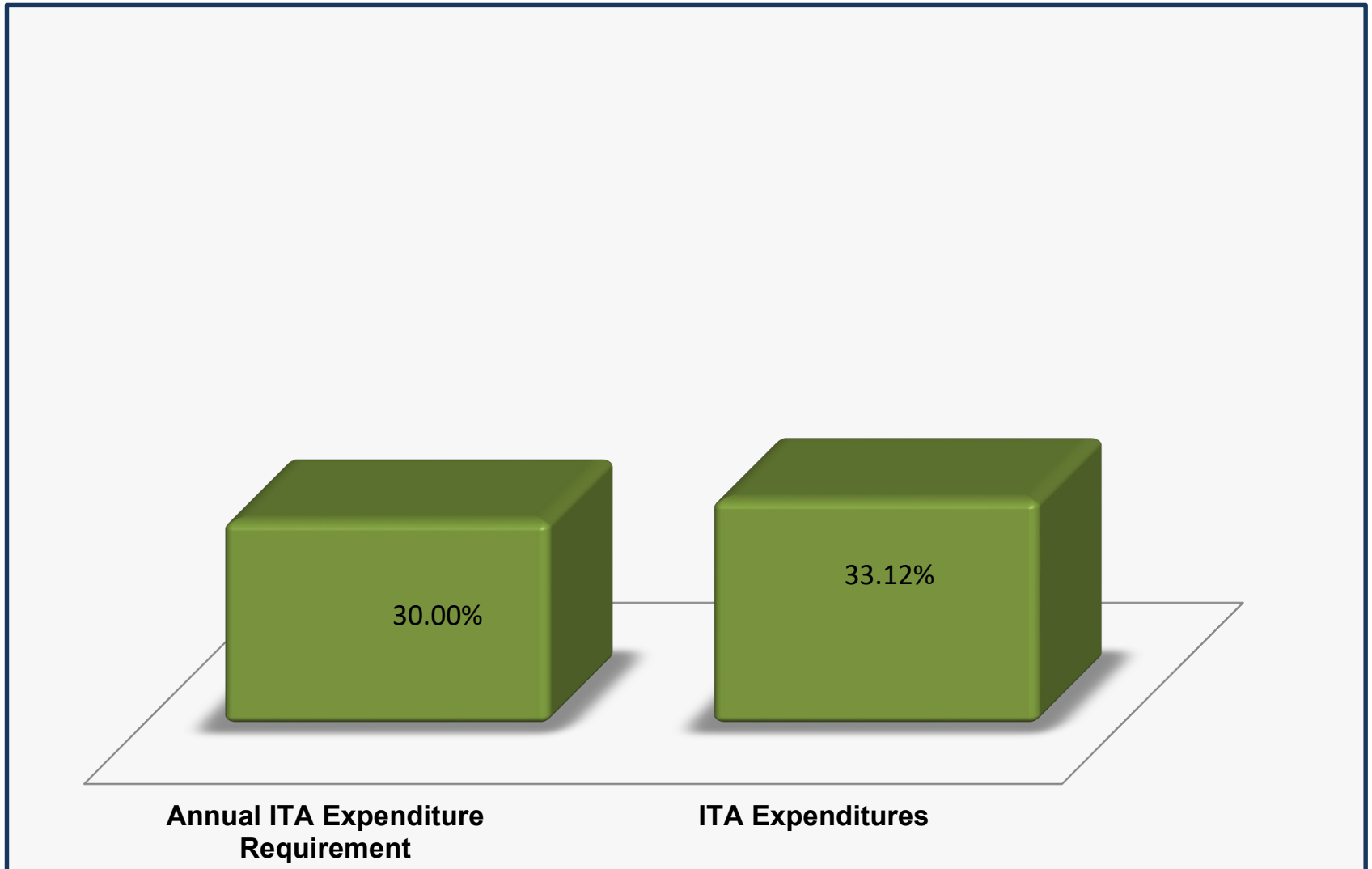


# PROGRAM YEAR 2019 DIRECT CLIENT SERVICES & ADMINISTRATIVE EXPENDITURES



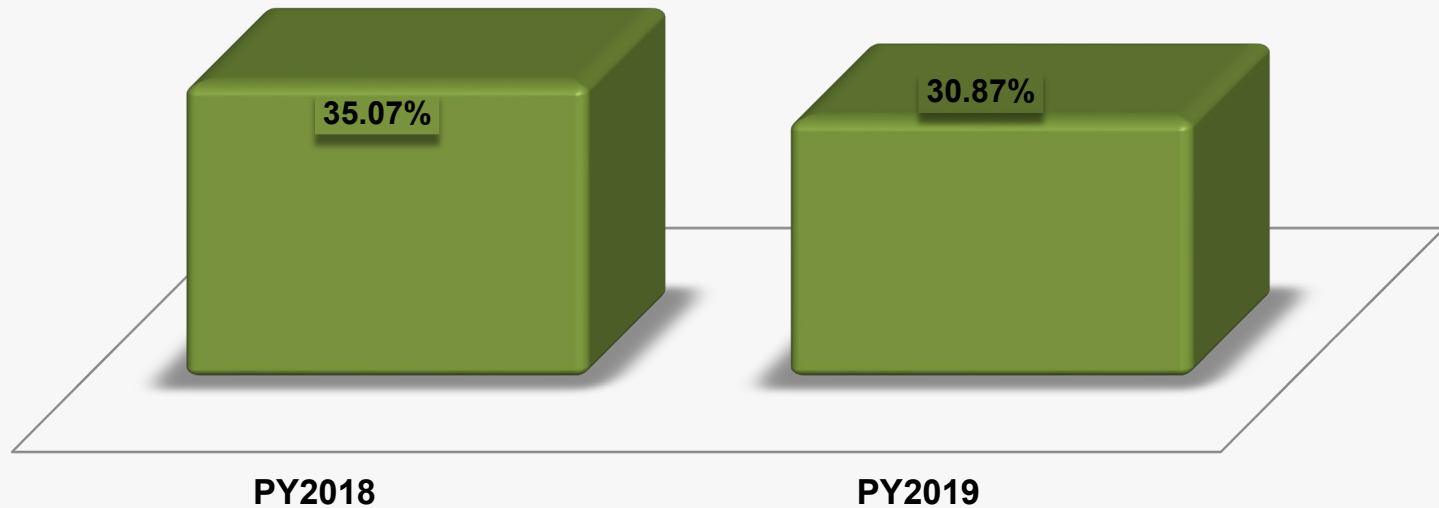


# PROGRAM YEAR 2019 INDIVIDUAL TRAINING ACCOUNT EXPENDITURE REQUIREMENT

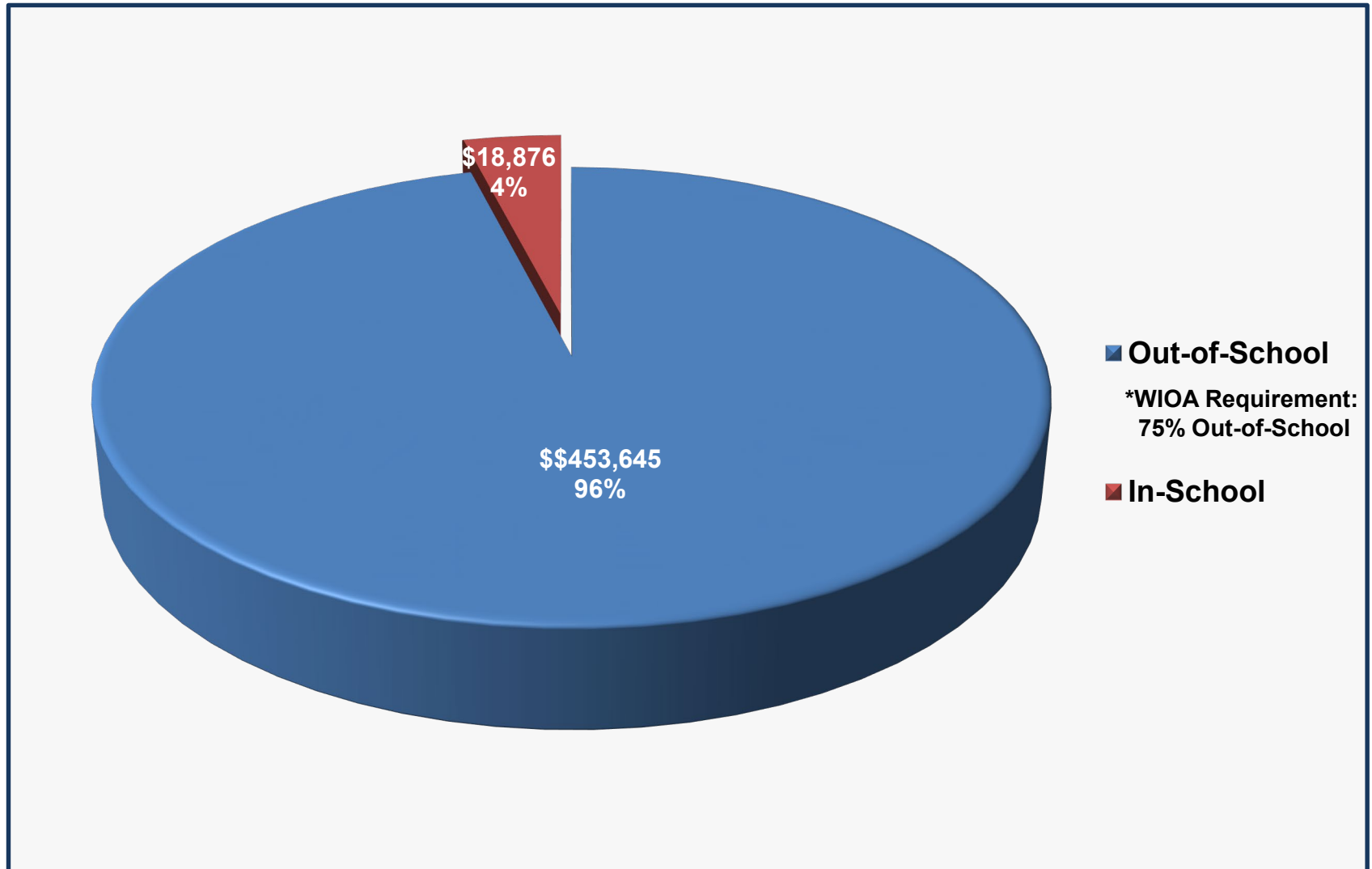


# PROGRAM YEAR 2018 & 2019 WIOA WORK EXPERIENCE REQUIREMENT

**\*WIOA Requirement:  
20% Work Experience**



# PROGRAM YEAR 2019 PERCENTAGE OF EXPENDITURES ON OUT-OF-SCHOOL YOUTH



# QUESTIONS

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# ADDITIONAL INFORMATION

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**For more information, please contact:**

Charles Williams

Florida Department of Economic Opportunity

One-Stop and Program Support

(850) 245-7424

[Charles.Williams@DEO.MyFlorida.com](mailto:Charles.Williams@DEO.MyFlorida.com)

CareerSource Suncoast  
One Stop Operator Annual Report  
January 15, 2021

**Update**

This is the seventh update regarding Career Source Suncoast (CSS) One Stop Operator functions and represents a summary of activities during the period of June 15, 2020 through January 1, 2021. In accordance with WIOA legislation and guidelines, the one-stop operator coordinates the service delivery of participating community and government partners and local service providers in a manner consistent with WIOA.

**Scope of Work and Status of Activities**

During this time period activities completed by the One Stop Operator involved the distribution, review and revision of Memorandums of Understanding (MOU'S) and Infrastructure Funding Agreements (IFA'S) between CareerSource Suncoast and mandatory One Stop partners for compliance as required by WIOA. As noted in the Annual report (June 2020), the revised guidelines from DEO for MOU's included the addition of a new required Infrastructure Funding Agreement (IFA) component for the document with specific wording for this section of the document. This additional requirement created a considerable delay in obtaining the signed MOU/IFA due to the necessity of extensive legal review and revision by a number of partner organizations. All WIOA required agencies in the area and have specific, mandatory requirements for the documentation of shared infrastructure contributions and costs and these must be included in the MOU/IFA documents to obtain signatory approval.

Despite the fact that the COVID 19 turned the entire process, including signatory requirements by local officials into a virtual experience for all staff involved (CSS and Partner Agencies), the majority of temporary setbacks were overcome and CSS has been able to secure and execute new three year agreements with each of the following partners. Agencies noted in red have responded since the June 2020 annual report.

Manatee County School District  
Manatee Technical College  
Manatee Community Action Agency (Step Up Suncoast, Inc.)  
Sarasota County Community Action Agency  
Sarasota Housing Authority  
Manatee County Housing Authority  
AARP  
FLDOE Division of Blind Services  
FLDOE Division of Vocational Rehabilitation  
Sarasota County School District

**Please note:** Job Corps, a WIOA required partner, continues to be unresponsive to multiple attempts by CSS to establish a MOU. Currently there are no requirements for Second Chance Act or YouthBuild partnerships since no federal funding is disbursed for these programs within Region 18.

One of the tasks involved in the maintenance of MOU's and IFA's required by WIOA and the DEO is quarterly reporting regarding partner contributions to shared infrastructure costs. These costs and the anticipated contribution of each partner are outlined in each MOU and IFA. While the process was explained to community partners in a CSS arranged meeting (March 2020) and is completely outlined in each MOU/IFA document there continues to be a great deal of

CareerSource Suncoast  
One Stop Operator Annual Report  
January 15, 2021

misunderstanding among partners as to the method for filling out these reports. This is a current concern for CSS and needs to be addressed in a joint meeting with partner agencies in the spring of 2021. As of January 15, 2021 only half of the community partners had returned appropriate reports completed appropriately.

### **Crosswalk**

The number of clients referred by agencies employing Crosswalk continues to increase as 564 clients have been referred through the system. This is an increase of sixty- nine (+75) clients since the last report. Currently the 37 local partner agencies (+4) have 169 (+10) registered Crosswalk users. Crosswalk system usage increases are slow but steady as staff contact with local agency personnel continues to be mostly virtual. During the fall months of 2020 CSS staff also reworked several screen and report formats within the system to increase ease of use. Through statewide meetings and virtual presentations there has now been a considerable increase in the dissemination of the Crosswalk system as a promising practice for other CareerSource Regions. In fact, three other regional CareerSource Centers (North Florida, North Central, and Flagler Volusia) have initiated adoption of the system. The CareerSource Capital center is also considering adoption at this time.

Due to the temporary closing of job centers throughout the region and the restructuring of centers to reflect virtual and appointment basis on June 1, 2020, the number of referrals to the centers by community has decreased dramatically. The COVID pandemic has literally slowed the kiosk registration of new clients to less than 50 registrants through the kiosk. The effect of the pandemic has been felt sharply by our local partners as well and many of their offices remain physically closed or operational on a limited or virtual basis.

During this reporting period CSS staff has been heavily involved with operational issues and requirements dictated by DEO and State offices in response the COVID pandemic. Most Interaction with business partners is now conducted on a virtual basis and the contact with general public has been interrupted due to the need to limit interaction with staff. The necessity to conduct a majority of job center client contact to an appointment basis is an excellent example of this effect. Reports to CareerSource Suncoast staff in virtual meeting updates and progress reports on specific program efforts reflect concern for returning services to a more “normal” level of service.

### **Notes**

The role of the One Stop Operator in the State of Florida remains somewhat different than in other national locations. In Region 18 the duties associated with this position lend themselves to consultant services rather than line staff. This underscores the talents observed in the CSS staff to date. CSS staff has been most cooperative with the efforts of the consultant and are commended for their efforts. Should questions about the content of this document arise, please contact:

**Sanders Bell, Independent Consultant, [Sbellcelt@verizon.net](mailto:Sbellcelt@verizon.net) ,**

**941.915.3981**



# COMMITTEE REPORTS



**CAREERSOURCE SUNCOAST**  
**Finance & Performance Committee**  
**Board Summary Report**  
**February 25, 2021**

The Finance & Performance Committee & Executive Committee met in a combined teleconference on Thursday, February 11, 2021.

**Annual CPA Audit with Powell & Jones, CPAs:**

Richard Powell, Partner with Powell & Jones, CPAs presented the Independent Auditor's Report for Program Year Ending 6-30-2020. The report was a clean unmodified opinion – no questionable costs or findings. A copy of the report is included in the meeting materials. A motion was made by Peter Hayes to approve and submit the auditor's report to the full Board for approval. A second was made by Walter Spikes, Jr.

**Review of Budget to Expenditure Report as of 12-31-2020:**

A copy of the report is included in the meeting materials. This report covers the first two quarters of program year July 1, 2020 – June 30, 2021. Overall burn rate at this point was 47%. The report shows a percentage of budget expended by category as of 12-31-2021:

Personnel Costs	51%
Facility Costs	53%
Office Furniture & Equipment	0%
Operating Costs	42%
Program Services	38%

State and federal expenditure requirements reported as of 12-31-2020:

• Admin Expenditure Rate	3.59%	Max 10%
• Indirect Rate Avg	12.84%	Approved Rate 13.54%
• Individual Training Accounts (ITA)	31.20%	Min Required 30%
• Youth Paid Internship Exp	30.87%	Min Required 20%
• Youth Out of School Exp	96.01%	Min Required 75%

**Review of Summary of Unrestricted Funds as of 12-31-2020:**

Balance of funds \$559,421

**Review of IRS Form 990 for Program Year Ending 6-30-2020:**

An email communication to Board Members was sent out last week providing log in information to review our IRS Form 990 prior to submitting the report to the IRS. If you were not able to review the report please contact Robin Dawson.

Respectfully submitted,  
Walter Spikes, Chair-Finance & Performance Committee  
Robin Dawson, CFAO

CareerSource Suncoast  
 Expenditure To Budget Report - Summary  
 Program Year July 1, 2020 thru June 30, 2021  
 As of 12/31/2020

MOD 1						
	PY TOTAL BUDGET	RESTRICTED EXPENSES YTD	BUDGET BALANCE	% OF BUDGET EXPENDED	UNRESTRICTED EXPENSES YTD	NOTES
<b>PERSONNEL COSTS</b>						
<b>SALARIESFRINGE BENEFITS</b>	\$3,954,572	\$1,970,702	\$1,983,870	50%	\$10,691	Unrestricted exp - CEO instructor trng
<b>STAFF TRAINING &amp; EDU</b>	\$65,000	\$67,725	(\$2,725)	104%	\$700	Budget Mod to be requested in Feb
<b>TOTAL PERSONNEL COSTS</b>	\$4,019,572	\$2,038,426	\$1,981,146	51%	\$11,391	
<b>FACILITY COSTS</b>	\$1,077,198	\$574,941	\$502,257	53%	\$335	Rents pd thru January
<b>OFFICE FURNITURE &amp; EQUIP</b>	\$44,570	(\$27,366)	\$71,936		\$3,494	Insurance check received offset expenses. Current obligations \$16,930. IT reviewing equipment needs
<b>OPERATING COSTS:</b>						
<b>ACCOUNTING</b>	\$30,000	\$13,824	\$16,176	46%	\$5,024	Accounting maintenance supp effective 7/1
<b>AUDIT/MONITORING</b>	\$60,000	\$30,093	\$29,908	50%		
<b>CONSULTANTS/LEGAL</b>	\$33,250	\$11,087	\$22,163	33%		
<b>GENERAL INSURANCE</b>	\$49,000	\$48,932	\$68	100%		Policies began July 1
<b>OFFICE EXP &amp; SUPP</b>	\$55,000	\$11,905	\$43,095	22%	\$8,077	
<b>TRAVEL &amp; MEETINGS</b>	\$50,000	\$145	\$49,855	0%	\$20	Refunds from cancelled conferences
<b>TOTAL OPERATING COSTS</b>	\$277,250	\$115,985	\$161,265	42%	\$13,121	
<b>PROGRAM SERVICES:</b>						
<b>CLIENT TRAINING/SUPPORT</b>	\$1,393,660	\$478,202	\$915,458	34%	\$10,522	Actual: Trng \$454,315, Supp \$23,888 Oblig: Trng \$174,400, Supp \$1,067 / 49.5% Exp & Oblig
<b>CLIENT &amp; EMPLOYER SERVICES</b>	\$263,370	\$158,476	\$104,894	60%	\$4,448	Costs virtual platform for employer/youth conferences and Covey
<b>OUTREACH</b>	\$110,000	\$34,811	\$75,189	32%	\$500	Contract balances \$55k
<b>TOTAL PROGRAM SERVICES</b>	\$1,767,030	\$671,490	\$1,095,540	38%	\$15,470	
<b>TOTALS</b>	\$7,185,620	\$3,373,476	\$3,812,144	47%	\$43,811	Admin 3.59 % Max 10% Rates below as of 12/31/20: Indirect Avg 12.84% - Approved Rate 13.54% ITA 31.20% Min Req 30% Paid Internships Exp 30.87% Min Req 20% Yth Out of Sch Exp 96.01% Min Req 75%.
<b>EXPECTED BURN RATE</b>				50%	\$559,421	Unrestricted Fund Balance as of 12/31/2020 (MM & CD \$335,736 included in total balance)



# STAFF REPORTS