

CareerSource Suncoast

COMBINED EXECUTIVE & FINANCE/PEFORMANCE COMMITTEE MEETING

Thursday, Feb 11, 2021 - 8:00 a.m. to 9:00 a.m.

Location: Teams Meeting

[1 786-600-3104](tel:17866003104) Conference ID: 407 675 565#

REVISED AGENDA

Call to Order / Introductions – Eric Troyer, Chair; Partner, Kerkering & Barberio, CPAs

Action Items – Eric Troyer, Chair

- Approval of January 14, 2021 Executive Committee Meeting Minutes
- Approval of October 22, 2020 Finance & Performance Committee Meeting Minutes
- Accept Independent Auditor's Report for Program Year Ending 6/30/2020 and approve moving forward to Board for Approval - Powell and Jones, CPAs

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; Partner, Kerkering Barberio

Adjournment

Next Executive Committee Meeting is March 11, 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
EXECUTIVE COMMITTEE MEETING**
1112 Manatee Ave East, Bradenton, FL
Thursday, Jan 14, 2021
TEAMS Meeting

Absent Present	<u>Committee Members</u>
P	Eric Troyer, CPA, Partner, Kerkering Barberio & Company
P	Christy Cardillo, CPA, Partner, Carr, Riggs & Ingram, LLC.
P	David Kraft, President, Vision Consulting Group
P	Rick Mosholder, Human Resource Director, Hoveround Corporation
P	Sharon Hillstrom, President/CEO, Bradenton Area Economic Development Corporation
P	Walter Spikes, Bright Realty
P	Peter Hayes, President, Tandem Construction
	Staff Present, Ted Ehrlichman, Josh Matlock, Anthony Gagliano, James Disbro, Jen Zak, Linda Benedict, Karima Habity, Michael Meerman, Chet Filanowski, Cody Soler, Tracey Barta

I. Call to Order

Eric Troyer, Chair, called the meeting to order at 8:02 am.

II. Action Items

Approval of September 10, 2020 Executive Committee Meeting minutes

Mr. Troyer asked for a motion to approve the Sept 10, 2020 meeting minutes, with a notation that the Oct and December meetings were cancelled.

Motion: Peter Hayes

Second: Rick Mosholder

The motion to approve the minutes passed unanimously.

III. Staff Reports

Ted Ehrlichman stated the meeting has no other action items so we are going to provide staff reports to update the committee on each program and insight on what's happening around our community partners and how we are doing internally.

Anthony Gagliano reported we've issued 74 scholarships for adults and dislocated workers with enough for 28 more. We've written eight scholarships for young adults with enough for four more WIOA youth. We've placed 42 individuals in temp jobs thru the COVID grant and helped 14 people through the original Opioid grant. Nine people have done internships in construction and hospitality and we have enough funding for 11 more. And there's still \$140K to expend on top of the nine companies that have done customized training and the eight OJTs (two of them for youths) that we've done so far.

James Disbro reported on Crosswalk - Our agency-to-agency client referral system that continues to get attention locally and around the state. Alignment and leveraging of resources and services is more important than ever in these times. Currently there are 40 agencies connected through this shared technology platform. We have received over 560 referrals from 19 different agencies. Not only is the system allowing for any easy method of referral the system also encourages awareness and interagency communication by linking to the other agencies' websites and providing a platform to share agencies profiles, services, and contact information.

Two months ago, we offered [Crosswalk](#) to the other 23 Local Workforce Development Boards. Currently five other CareerSources are in the process of adopting the system and creating their own network of partners in their areas. Those five LWDBs represent fourteen counties. Most recently the system was presented to CareerSource Capital Region at their Partners Council for adoption. Locally, we just added another agency and Crosswalk was featured in PlanIt Sarasota's newsletter called "The Collective".

We expect continued new agency interest and participation and additional CareerSource adoption from around the state over this next quarter. We continue to work to improve the platform. Chet Filanowski, IT Directors recent coding efforts have focused expanding the permissions in system to allow for other CareerSource's to approve

their own partners in their regions as they build their local network of partners. Crosswalk. It is – “Building connections for a better Florida”

Kathy Bouchard reported on several new positions. We promoted Ginger Swanson to Grant Project Coordinator to handle the Opioid grants, hired Martha Meyers as the apprenticeship Navigator, Michael Meerman has been promoted to Workforce Education Director and the Content Creator position has been filled. All of this has been done with virtual onboarding. We are working on external and internal engagement with the 7 Habits training, and our ticket to work program that allows us the opportunity to work with the hardest to serve population is ramping up as we have 45 clients enrolled in the program. The Ticket to Work program has generated \$39,000 in revenue, with \$22,185 from this fiscal year.

Josh Matlock reported that we are striving to create the best environment. At our last few staff retreats we did surveys and learned that 80% of staff feel empowered to make decisions, and 80% are excited about their jobs. We learned that the areas we need to work on as a leadership team is efficiency, advancement opportunities, and fairness and transparencies. To that end we have created three committees:

- 1) Hiring, Compensation and Promotion
- 2) Organizational effectiveness
- 3) Multicultural

These committees are comprised of staff, nominated from staff. The COO group is actively developing subject matter experts to assist other regions in specific programs. This will strengthen community partnerships around the state.

Ted Ehrlichman reported on behalf of Robin Dawson that we received our financial monitoring report from DEO for PY19/20. There are no findings, and a few observations that need to be addressed. Program monitoring is scheduled for March.

IV. Public Comment/Closing Remarks – Eric Troyer, Chair

There were no public comments

V. Adjournment

The next committee meeting is February 11, 2021 and will be a combined Finance/Performance and Executive Committee meeting. There being no further business, Eric Troyer adjourned the meeting at 8:57 a.m.

Respectfully submitted,



Ted Ehrlichman
President & CEO



Eric Troyer
Chairman

Rick Mosholder
Vice Chair

Walter Spikes
Treasurer

Ted Ehrlichman
President & CEO

**Finance & Performance Committee Meeting Teleconference
October 22, 2020 - 8:00 A.M.**

MINUTES

Present

Eric Troyer
Rick Mosholder
Walter Spikes
Peter Hayes

Absent

Staff & Guest

Ted Ehrlichman
Josh Matlock
Robin Dawson
Tracey Barta
Kathy Bouchard
Anthony Gagliano

I. Welcome and Introductions

Walter Spikes, Chair, called the meeting to order and roll call was performed.

II. Approval of September 2, 2020 Meeting Minutes.

A motion was made to approve the September 2, 2020 Finance and Performance meeting minutes.

Motion: Rick Mosholder

Second: Peter Hayes

The motion passed unanimously

III. Approval of Budget Modification #1

Robin Dawson presented budget mod #1. Additional funding was received along with a true-up of carryover from PY 19-20 totaling \$404,630. This funding increased reserve by \$273,060 and increased funding budgeted \$131,570. The modification increases the budget line items: \$5,000 going into staff training, \$62,000 into facility costs for security for both centers and to accommodate a rent increase of \$35,000, \$4,570 will go to office furniture and equipment to replace end of life equipment and \$60,000 will go to employer and client services to expand virtual services for clients and employers. This totals \$131,570 that increases our funding budgeted from \$7,054,050 to \$7,185,620. Anthony Gagliano informed the committee about the timeline of waivers, and that when waivers are removed our traffic may increase by as much as 30-50%. The waivers are in place until December 5, 2020.

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

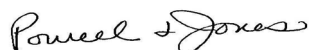
Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements 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
<u>Assets</u>		
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
<u>Liabilities and Net Assets</u>		
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)

	2020	2019
Unrestricted Support and Revenue		
Without Donor Restrictions		
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
 Expenses		
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
 Net change in net assets		
without donor restrictions	23,065	(83,699)
Net assets without donor restrictions, beginning of year	318,827	402,526
Net assets without donor restrictions, end of year	\$ 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)

	2020	2019
Cash flows from operating activities		
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
 Cash flows from investing activities:		
Increase in investments	(3,857)	(3,829)
Net cash used by investing activities	(3,857)	(3,829)
 Net increase (decrease) in cash and cash equivalents	(173,419)	366,358
 Cash and cash equivalents, beginning of year	882,254	515,896
Cash and cash equivalents, end of year	\$ 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/> <hr/> 7,770

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/> <hr/> 1,885

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:

<u>Expense</u>	<u>Method of Allocation</u>
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	-
		\$ 286,426	\$ 1,667

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.

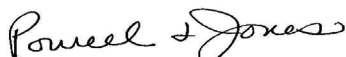
Report on Internal Control Over Compliance

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.

Federal Program	CFDA#	Amount
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

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

17.258
 17.259
 17.278

 17.225

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

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



Powell & Jones
Certified Public Accountants

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

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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

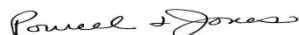
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses 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



COMMITTEE REPORTS

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
PERSONNEL COSTS						
SALARIESFRINGE BENEFITS	\$3,954,572	\$1,970,702	\$1,983,870	50%	\$10,691	Unrestricted exp - CEO instructor trng
STAFF TRAINING & EDU	\$65,000	\$67,725	(\$2,725)	104%	\$700	Budget Mod to be requested in Feb
TOTAL PERSONNEL COSTS	\$4,019,572	\$2,038,426	\$1,981,146	51%	\$11,391	
FACILITY COSTS	\$1,077,198	\$574,941	\$502,257	53%	\$335	Rents pd thru January
OFFICE FURNITURE & EQUIP	\$44,570	(\$27,366)	\$71,936		\$3,494	Insurance check received offset expenses. Current obligations \$16,930. IT reviewing equipment needs
OPERATING COSTS:						
ACCOUNTING	\$30,000	\$13,824	\$16,176	46%	\$5,024	Accounting maintenance supp effective 7/1
AUDIT/MONITORING	\$60,000	\$30,093	\$29,908	50%		
CONSULTANTS/LEGAL	\$33,250	\$11,087	\$22,163	33%		
GENERAL INSURANCE	\$49,000	\$48,932	\$68	100%		Policies began July 1
OFFICE EXP & SUPP	\$55,000	\$11,905	\$43,095	22%	\$8,077	
TRAVEL & MEETINGS	\$50,000	\$145	\$49,855	0%	\$20	Refunds from cancelled conferences
TOTAL OPERATING COSTS	\$277,250	\$115,985	\$161,265	42%	\$13,121	
PROGRAM SERVICES:						
CLIENT TRAINING/SUPPORT	\$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
CLIENT & EMPLOYER SERVICES	\$263,370	\$158,476	\$104,894	60%	\$4,448	Costs virtual platform for employer/youth conferences and Covey
OUTREACH	\$110,000	\$34,811	\$75,189	32%	\$500	Contract balances \$55k
TOTAL PROGRAM SERVICES	\$1,767,030	\$671,490	\$1,095,540	38%	\$15,470	
TOTALS	\$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%.
EXPECTED BURN RATE				50%	\$559,421	Unrestricted Fund Balance as of 12/31/2020 (MM & CD \$335,736 included in total balance)

CareerSource Suncoast
 Summary of Unrestricted Funds
 as of 12/31/2020

	Business Support - 707	Tobacco Free - 719	Consolidated Workforce ED - 720	Consolidated Background Checks - 722	Ticket to Work - 724	MC Job Readiness - 726	GCCF COVID Res - 727	UW COVID Res & Rec - 728	UW - Training - 729	Wells Fargo Covid Supp - 730	SCF GEER - 731	Manatee Cty Retraining - 734	Totals
Wells Fargo Unrestricted Funds													
Cash Balance as of 7/1/2020	\$24,620	\$38,650	\$25,130	\$15,055	\$16,798	\$17,500	\$20,000	\$108	\$0	\$0	\$0	\$0	\$157,861
Revenue													
Current Year	* \$1,847	(\$975)	\$36,800	\$6,923	\$22,185	\$10,000	\$0	\$0	\$25,000	\$5,000	\$0	\$2,623	
Bank Interest Income	\$0	\$226	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	\$1,847	(\$749)	\$36,800	\$6,923	\$22,185	\$10,000	\$0	\$0	\$25,000	\$5,000	\$0	\$2,623	\$109,629
Expenditures - Current Year	\$1	\$3,878	\$8,924	\$5,768	\$0	\$0	\$16,109	(\$240)	\$0	\$1,074	\$0	\$8,292	\$43,811
Increase/(Decrease) in Cash - Current Year	\$1,846	(\$4,627)	\$27,876	\$1,155	\$22,185	\$10,000	(\$16,109)	\$240	\$25,000	\$3,926	\$0	(\$5,669)	
Wells Fargo Cash Balance as of 12/31/2020	\$26,466	\$34,023	\$53,006	\$16,211	\$38,983	\$27,500	\$3,891	\$348	\$25,000	\$3,926	\$0	(\$5,669)	\$223,685

SunTrust Bank - MM Unrestricted Funds	SWB Misc - 901
Cash Balance as of 7/1/2020	\$162,760
Revenue	
Current Year	\$0
Bank Interest Income	\$8
	\$8
Expenditures-Current year	\$0
Increase/(Decrease) in Cash - Current Year	\$8
SunTrust Cash Balance as of 12/31/2020	\$162,767

Bank of the Ozarks - CD Unrestricted Funds	SWB Misc - 901
CD Balance as of 7/1/2020	\$171,722
Revenue	
Current Year	\$0
Bank Interest Income	\$1,247
	\$1,247
Bank of the Ozarks CD Balance as of 12/31/2020	\$172,969

Total Unrestricted Funds as of 12/31/2020 \$559,421



STAFF REPORTS

**CareerSource Suncoast (LWDB 18)
PY 2020-2021 Eligible Training Provider List**

Center for Technology Training 1300 N West Shore Blvd., Suite 235 Tampa, FL 33607 www.cttschool.com	Credential	SOC Code	CIP Code	Clock Hours	Tuition, Books & Fees Total (ITA)	Other Costs (Non-ITA)	Est. Total Program Cost	Graduation Rate	Placement Rate	Average Wage at Placement	Basic Skills Grade Level R / M / L
Business Applications Specialist	Cert	151151	520401	90	\$ 4,995	\$ -	\$ 4,995	N/A	N/A	\$ 17.30	9/9/9
Ethical Hacking and Forensics	Cert	151122	111003	39	\$ 5,990	\$ -	\$ 5,990	50%	50%	\$ 44.03	9/9/9
Information Systems Security Professional	Cert	151122	111003	32	\$ 4,495	\$ -	\$ 4,495	N/A	N/A	\$ 44.03	9/9/9
Linux +	Cert	151142	111001	33	\$ 3,995	\$ -	\$ 3,995	100%	100%	\$ 22.11	9/9/9
Microsoft Database Technologies	Cert	151141	110802	100	\$ 8,495	\$ -	\$ 8,495	100%	98%	\$ 23.55	9/9/9
Microsoft Network Administration -MCSA-MNA	Cert	151142	111001	156	\$ 9,495	\$ -	\$ 9,495	100%	97%	\$ 22.11	9/9/9
Microsoft Network Expert -MCSE-MNE	Cert	151142	111001	130	\$ 8,495	\$ -	\$ 8,495	100%	100%	\$ 23.07	9/9/9
Network Technician (Network+)	Cert	151152	110901	24	\$ 2,495	\$ -	\$ 2,495	100%	100%	\$ 17.30	9/9/9
PC Repair Technician (A+ prep)	Cert	151151	111006	72	\$ 3,495	\$ -	\$ 3,495	100%	96%	\$ 15.38	9/9/9
PowerPack Club Membership Database - Web	Cert	151141	110802	379	\$ 19,040	\$ -	\$ 19,040	N/A	N/A	\$ 43.43	9/9/9
Project Management	Cert	111021	520201	41	\$ 4,995	\$ -	\$ 4,995	99%	99%	\$ 55.69	9/9/9
Security+	Cert	151122	110901	24	\$ 2,495	\$ -	\$ 2,495	100%	100%	\$ 19.23	9/9/9
SEO & Social Media Professional	Cert	151151	111006	36	\$ 3,495	\$ -	\$ 3,495	N/A	N/A	\$ 27.19	9/9/9
Web Design Professional	Cert	151151	110801	90	\$ 8,995	\$ -	\$ 8,995	100%	100%	\$ 19.71	9/9/9
Webmaster Foundation	Cert	151134	110801	33	\$ 4,995	\$ -	\$ 4,995	100%	100%	\$ 18.26	9/9/9
Charlotte Technical Center 18150 Murdock Circle Port Charlotte, FL www.yourcharlotteschools.net/ctc											
Credential	SOC Code	CIP Code	Clock Hours	Tuition, Books & Fees Total (ITA)	Other Costs (Non-ITA)	Est. Total Program Cost	Graduation Rate	Placement Rate	Average Wage at Placement	Basic Skills Grade Level R / M / L	
Air-Conditioning, Refrigeration & Heating Technology 1	Cert	499021	150501	750	\$ 4,907	\$ -	\$ 4,907	85%	71%	\$ 15.17	9/10/9
Dental Assisting Technology and Management - ATD	Cert	319091	510601	1230	\$ 5,338	\$ -	\$ 5,338	95%	66%	\$ 16.17	10/10/10
Practical Nursing	Cert	292061	513901	1350	\$ 6,861	\$ -	\$ 6,861	92%	72%	\$ 19.50	11/11/11
Technology Support Services	Cert	151151	151202	600	\$ 2,360	\$ -	\$ 2,360	86%	33%	\$ 18.00	10/10/10
Galen College of Nursing 11101 Roosevelt Blvd. N. St. Petersburg, FL 33716 www.GalenCollege.edu											
Credential	SOC Code	CIP Code	Credit / Clock Hours	Tuition, Books & Fees Total (ITA)	Other Costs (Non-ITA)	Est. Total Program Cost	Graduation Rate	Placement Rate	Average Wage at Placement	Basic Skills Grade Level R / M / L	
Associate Degree in Nursing - LPN to RN Bridge	AS/RN	291141	513801	99	\$ 31,350	\$ 1,635	\$ 32,985	97%	97%	\$ 37.24	N/A
Associate Degree in Nursing (AS) Two-Year Option	AS/RN	291141	513801	107	\$ 42,270	\$ 1,605	\$ 43,875	98%	72%	\$ 37.24	N/A
Baccalaureate Degree in Nursing (BSN), Prelicensure Opt	RN	291141	513801	160	\$ 65,700	\$ 1,940	\$ 67,640	N/A	N/A	\$ 37.24	N/A
Practical Nursing	Cert	292061	513901	1440	\$ 22,291	\$ 290	\$ 22,581	92%	73%	\$ 23.32	N/A

**CareerSource Suncoast (LWDB 18)
PY 2020-2021 Eligible Training Provider List**

Manatee Technical College - MAIN & EAST CAMPUS 6305 State Road 70 East Bradenton, FL 34203 www.ManateeTech.edu	Credential	SOC Code	CIP Code	Clock Hours	Tuition, Books & Fees Total (ITA)	Other Costs (Non-ITA)	Est. Total Program Cost	Graduation Rate	Placement Rate	Average Wage at Placement	Basic Skills Grade Level R / M / L
Accounting Operations	Cert	433031	520302	900	\$ 3,428	\$ -	\$ 3,428	91%	78%	\$ 16.80	10/10/10
Advanced Manufacturing & Production Technology	Cert	511011	150406	600	\$ 2,462	\$ 8	\$ 2,470	100%	100%	\$ 21.70	9/9/9
Applied Cybersecurity	Cert	151122	111003	750	\$ 2,671	\$ -	\$ 2,671	New	New	New	9/10/9
Automotive Collision Technology Technician	Cert	493021	470603	1400	\$ 5,840	\$ -	\$ 5,840	100%	86%	\$ 16.26	9/9/9
Building Trades and Construction Design Technology	Cert	499071	460415	900	\$ 4,738	\$ -	\$ 4,738	60%	100%	\$ 15.08	9/9/9
Business Management and Analysis	Cert	111021	520201	900	\$ 3,215	\$ -	\$ 3,215	New	New	New	9/9/9
Carpentry	Cert	472031	460201	1200	\$ 4,950	\$ -	\$ 4,950	100%	100%	\$ 16.43	9/9/9
CNC Production Specialist	Cert	514012	480503	600	\$ 2,586	\$ -	\$ 2,586	New	New	\$ 20.90	9/10/9
Computer Systems & Information Technology	Cert	151122	110901	900	\$ 3,578	\$ -	\$ 3,578	84%	85%	\$ 19.22	9/10/9
Dental Assisting Technology and Management	Cert	319091	510601	1230	\$ 5,581	\$ -	\$ 5,581	100%	88%	\$ 16.00	10/10/10
Digital Video Technology	Cert	274011	100105	900	\$ 3,902	\$ -	\$ 3,902	71%	80%	\$ 15.63	9/9/9
Electrical & Instrumentation Technology I	Cert	472111	150404	1000	\$ 3,480	\$ -	\$ 3,480	100%	100%	\$ 19.50	10/11/10
Electrician	Cert	472111	460302	1500	\$ 6,176	\$ -	\$ 6,176	88%	80%	\$ 16.50	11/11/11
Fire Fighter I & II	Cert	332011	430203	492	\$ 3,936	\$ -	\$ 3,936	100%	100%	\$ 17.83	10/10/10
Fire Fighter/Emergency Medical Technician Combined	Cert	332011	430203	792	\$ 5,461	\$ -	\$ 5,461	97%	100%	\$ 17.83	10/10/10
HVAC	Cert	499021	150501	750	\$ 2,190	\$ -	\$ 2,190	100%	79%	\$ 15.34	9/10/9
HVAC/R	Cert	499021	150501	1350	\$ 4,753	\$ -	\$ 4,753	95%	79%	\$ 17.92	9/10/9
Industrial Technology	Cert	173026	150612	1600	\$ 4,862	\$ -	\$ 4,862	67%	100%	\$ 16.13	9/9/9
Police & Law Enforcement Academy	Cert	333051	430107	770	\$ 3,050	\$ -	\$ 3,050	100%	95%	\$ 24.33	n/a
Machining Technologies	Cert	514041	480503	1500	\$ 5,939	\$ -	\$ 5,939	92%	90%	\$ 17.77	9/9/8
Marine Services Technology	Cert	493051	470616	1350	\$ 5,249	\$ -	\$ 5,249	78%	86%	\$ 16.50	9/9/9
Massage Therapy	Cert	319011	513501	750	\$ 2,963	\$ -	\$ 2,963	92%	89%	\$ 16.56	10/9/10
Medical Lab Assisting	Cert	292012	510802	465	\$ 2,873	\$ -	\$ 2,873	No Data	No Data	No Data	11/9/11
Medical Coder / Biller	Cert	292071	510707	1110	\$ 3,901	\$ -	\$ 3,901	86%	100%	\$ 22.51	11/10/11
Optometric Assisting	Cert	292081	511802	1080	\$ 4,387	\$ -	\$ 4,387	92%	100%	\$ 15.72	11/9/11
Optometric Technician (Express)	Cert	319099	511802	102	\$ 422	\$ -	\$ 422	88%	50%	New	11/9/11
Plumbing	Cert	472152	460503	1080	\$ 4,089	\$ -	\$ 4,089	100%	100%	\$ 17.07	9/9/9
Practical Nursing ***	Cert	292061	513901	1350	\$ 5,940	\$ -	\$ 5,940	100%	88%	\$ 17.98	11/11/11
Professional Culinary Arts & Hospitality	Cert	119051	120503	1200	\$ 6,550	\$ -	\$ 6,550	New	New	\$ 14.70	9/9/9
Surgical Technology	Cert	292055	510909	1330	\$ 5,399	\$ -	\$ 5,399	No Data	No Data	\$ 19.65	11/10/11
Web Development	Cert	151199	110801	1050	\$ 3,196	\$ -	\$ 3,196	94%	75%	\$ 25.28	9/9/9
Welding Technology	Cert	514121	480508	1050	\$ 5,385	\$ -	\$ 5,385	95%	83%	\$ 29.67	9/9/9
Welding Technology - Advanced	Cert	514121	480508	750	\$ 3,717	\$ -	\$ 3,717	75%	100%	\$ 47.67	9/9/9
Meridian College 7020 Professional Parkway East Sarasota, FL 34240 www.meridian.edu											
Credential	SOC	CIP Code	Credit / Clock Hours	Tuition, Books & Fees Total (ITA)	Other Costs (Non-ITA)	Est. Total Program Cost	Graduation Rate	Placement Rate	Average Wage at Placement	Basic Skills Grade Level R / M / L	
Dental Assistant	Cert	319091	510601	900	\$ 16,109	\$ -	\$ 16,109	67%	80%	\$ 15.20	10/10/10
Medical Administration	Cert	292071	510711	1152	\$ 38,209	\$ -	\$ 38,209	100%	100%	\$ 17.20	12/12/12
Medical Assisting - Associate Degree	AS	319092	510801	1236	\$ 38,209	\$ -	\$ 38,209	50%	100%	\$ 16.00	12/12/12
Medical Insurance Billing & Coding	Cert	292071	510707	576	\$ 18,559	\$ -	\$ 18,559	62%	80%	\$ 15.75	10/10/10
Diagnostic Medical Ultrasound	AS	292032	510910	1392	\$ 41,009	\$ -	\$ 41,009	61%	71%	\$ 22.50	12/12/12
Medical Assistant	Cert	319092	510801	660	\$ 18,309	\$ -	\$ 18,309	67%	81%	\$ 15.00	10/10/10

**CareerSource Suncoast (LWDB 18)
PY 2020-2021 Eligible Training Provider List**

New Horizons Computer Learning Center Tampa 5402 W Laurel St. Tampa, FL 33607 www.nhtampabay.com	Credential	SOC Code	CIP Code	Clock Hours	Tuition, Books & Fees Total (ITA)	Other Costs (Non-ITA)	Est. Total Program Cost	Graduation Rate	Placement Rate	Average Wage at Placement	Basic Skills Grade Level R / M / L
Comp TIA A+	Cert	151152	110901	40	\$ 2,995	N/A	\$ 2,995	98	89	\$ 15.00	9/9/9
Comp TIA Network +	Cert	151152	110901	36	\$ 2,995	N/A	\$ 2,995	100	86	\$ 20.00	9/9/9
Comp TIA Security +	Cert	151152	110901	36	\$ 2,995	N/A	\$ 2,995	100	88	\$ 35.00	9/9/9
ITIL 4 Foundation - IT Security Manager	Cert	151122	111003	24	\$ 1,595	N/A	\$ 2,995	100	85	\$ 40.00	9/9/9
Project Manager Professional PMP	Cert	111021	520201	36	\$ 3,895	N/A	\$ 2,995	99	88	\$ 37.00	9/9/9
Roadmaster Drivers School, Inc. 5025 Orient Road Tampa, FL 33610 www.roadmaster.com											
Credential	SOC Code	CIP Code	Clock Hours	Tuition, Books & Fees Total (ITA)	Other Costs (Non-ITA)	Est. Total Program Cost	Graduation Rate	Placement Rate	Average Wage at Placement	Basic Skills Grade Level R / M / L	
Commercial Truck Driver Training	Cert	533032	490205	160	\$ 6,995	\$ 509	\$ 7,504	85%	81%	\$ 16.83	NA
State College of Florida, Manatee-Sarasota 5840 26th Street West Bradenton, FL 34207 www.scf.edu											
Credential	SOC Code	CIP Code	Credit / Clock Hours	Tuition, Books & Fees Total (ITA)	Other Costs (Non-ITA)	Est. Total Program Cost	Graduation Rate	Placement Rate	Average Wage at Placement	Basic Skills Grade Level R / M / L	
Business Administration, Management 1706	AS	111021	520201	60	\$ 8,748	\$ 200	\$ 8,948	0%	N/A	\$ 23.19	13/13/13
Business Administration, Management 2006	AS	111021	520201	60	\$ 9,021	\$ 200	\$ 9,221	6%	100%	\$ 24.28	13/13/13
Business Administration,Business Entrepreneurship	AS	112021	620703	60	\$ 8,836	\$ 200	\$ 9,036	4%	100%	\$ 24.28	13/13/13
Business Administration, Marketing	AS	112021	521401	60	\$ 8,613	\$ 200	\$ 8,813	2%	100%	\$ 24.28	13/13/13
Business Management 3010	Cert	111021	520701	30	\$ 4,473	\$ 200	\$ 4,673	1%	100%	\$ 23.10	13/13/13
Business Operations 3036	Cert	111021	530201	18	\$ 2,798	\$ 200	\$ 2,998	2%	100%	\$ 23.19	13/13/13
Business Specialist 3017	Cert	111021	520201	12	\$ 1,979	\$ 200	\$ 2,179	1%	100%	\$ 23.19	13/13/13
Construction Management Technology	AS	119021	460412	60	\$ 8,196	\$ 200	\$ 8,396	4%	100%	\$ 36.37	13/13/13
Criminal Justice Technology Specialist	Cert	333012	430103	24	\$ 3,005	\$ 200	\$ 3,205	No Data	100%	\$ 21.35	13/13/13
Database Administrator	Cert	151141	1110203	15	\$ 2,091	\$ 200	\$ 2,291	2%	100%	\$ 25.82	13/13/13
Dental Assistant	Cert	319091	510601	360	\$ 3,399		\$ 3,999	No Data	No Data	No Data	8/8/8
Dental Hygiene 2029	AS	292021	510602	88	\$ 15,068	\$ 2,130	\$ 17,198	80%	100%	\$ 28.84	13/13/13
Medical Assistant	Cert	319092	519092	520	\$ 3,599	\$ -	\$ 3,599	No Data	No Data	\$ 16.00	8/8/8
Medical Coding and Billing	Cert	292071	510707	455	\$ 3,699	\$ -	\$ 3,699	No Data	No Data	\$ 22.00	8/8/8
Network Infrastructure	Cert	151152	111001	21	\$ 2,684	\$ 200	\$ 2,884	1%	100%	\$ 22.18	13/13/13
Network Security 3007	Cert	151122	111001	30	\$ 4,095	\$ 200	\$ 4,295	0%	N/A	\$ 23.77	13/13/13
Network Server Administrator 3006	Cert	151142	111001	24	\$ 3,483	\$ 200	\$ 3,683	0%	N/A	\$ 26.28	13/13/13
Network System Technology 2027	AS	151122	111001	60	\$ 7,969	\$ 200	\$ 8,169	7%	N/A	\$ 23.77	13/13/13
Nursing (Artic-to BS Degree)	AS	291141	513801	72	\$ 10,758	\$ 2,034	\$ 12,792	80%	90%	\$ 26.00	13/13/13
Paralegal/Legal Assisting	AS	232011	220302	64	\$ 9,494	\$ 200	\$ 9,694	4%	100%	\$ 16.44	13/13/13
Physical Therapy Assistant	AS	312021	510806	74	\$ 9,750	\$ 1,085	\$ 10,835	94%	100%	\$ 30.00	13/13/13
Radiography 2023	AS	292034	510907	77	\$ 10,988	\$ 750	\$ 11,738	71%	92%	\$ 25.00	13/13/13
Risk Management, Insurance Services 2046	AS	111021	520201	60	\$ 8,714	\$ 200	\$ 8,914	2%	100%	\$ 23.19	13/13/13
Risk Management, Insurance Operations 3041	Cert	130131	520201	18	\$ 2,484	\$ 200	\$ 2,684	0%	N/A	\$ 30.53	13/13/13
Technology Project Management	AS	151199	111005	60	\$ 9,167	\$ 200	\$ 9,367	1%	100%	\$ 18.46	13/13/13

**CareerSource Suncoast (LWDB 18)
PY 2020-2021 Eligible Training Provider List**

Suncoast Technical College (STC) 4748 Beneva Road Sarasota, FL 34233 www.suncoast.edu	Credential	SOC Code	CIP Code	Clock Hours	Tuition, Books & Fees Total (ITA)	Other Costs (Non-ITA)	Est. Total Program Cost	Graduation Rate	Placement Rate	Average Wage at Placement	Basic Skills Grade Level R / M / L
.Net Application Development & Programming	Cert	151151	110203	1050	\$ 4,180	\$ -	\$ 4,180	88%	100%	\$ 39.77	9/9/9
Accounting Operations	Cert	433031	520302	800	\$ 4,260	\$ -	\$ 4,260	100%	89%	\$ 15.20	10/10/10
Advanced Manufacturing & Production Technology	Cert	511011	150406	600	\$ 2,230	\$ -	\$ 2,230	N/A	N/A	\$ 20.25	9/9/9
Air Conditioning, Refrigeration, and Heating Technology	Cert	499021	470201	750	\$ 3,901	\$ -	\$ 3,901	85%	86%	\$ 17.16	9/10/9
Automotive Collision Technology	Cert	493021	470603	1400	\$ 8,117	\$ -	\$ 8,117	70%	100%	\$ 15.11	9/9/9
Automotive Service Technology I & II	Cert	493023	470603	1800	\$ 9,090	\$ -	\$ 9,090	100%	100%	\$ 15.11	9/10/9
Building Trades & Construction Design Technology	Cert	499071	460415	900	\$ 5,634	\$ -	\$ 5,634	N/A	N/A	\$ 17.96	9/9/9
Building Trades & Construction Design Tech (Express)	Cert	499071	460415	150	\$ 742	\$ -	\$ 742	N/A	N/A	\$ 15.17	9/9/9
Business Management & Analysis	Cert	111021	520201	900	\$ 4,260	\$ -	\$ 4,260	100%	100%	\$ 17.74	9/9/9
Carpentry	Cert	472031	460201	1200	\$ 5,668	\$ -	\$ 5,668	N/A	N/A	\$ 15.11	9/9/9
Computer Systems & Information Technology	Cert	151152	110901	900	\$ 4,019	\$ -	\$ 4,019	89%	88%	\$ 21.03	9/10/9
Correctional Officer	Cert	333012	430102	420	\$ 4,180	\$ -	\$ 4,180	100%	100%	\$ 23.15	N/A
Crossover from Corr Officer to Law Enf Officer	Cert	333051	430107	518	\$ 3,980	\$ -	\$ 3,980	100%	80%	\$ 25.65	N/A
Digital Design	Cert	271024	100303	1200	\$ 5,284	\$ -	\$ 5,284	100%	78%	\$ 16.88	9/9/9
Drafting	Cert	173011	151301	1500	\$ 6,163	\$ -	\$ 6,163	100%	100%	\$ 20.00	9/10/9
Electrician	Cert	472111	460302	1500	\$ 6,760	\$ -	\$ 6,760	100%	No Data	\$ 16.29	9/9/9
Fire Fighter 492	Cert	332011	430203	492	\$ 4,393	\$ 1,130	\$ 5,523	95%	72%	\$ 21.34	10/10/10
Fire Fighter I/II	Cert	332011	430203	398	\$ 4,044	\$ 1,020	\$ 5,064	95%	72%	\$ 21.34	10/10/10
FL Law Enforcement Officer	Cert	333051	430107	770	\$ 3,980	\$ 711	\$ 4,691	100%	80%	\$ 26.65	NA
Heating Ventilation AC Ref HVAC/R 1	Cert	499021	150501	750	\$ 3,901	\$ -	\$ 3,901	85%	86%	\$ 17.16	9/10/9
Industrial Machinery Maintenance & Repair	Cert	499041	470303	1350	\$ 5,677	\$ -	\$ 5,677	100%	100%	\$ 20.25	9/9/9
Machinists	Cert	524042	480503	1200	\$ 5,410	\$ -	\$ 5,410	84%	100%	\$ 17.00	9/9/9
Marine Services	Cert	493051	470616	1350	\$ 9,184	\$ -	\$ 9,184	86%	96%	\$ 15.11	9/9/9
Medical Administrative Specialist	Cert	436013	510716	1050	\$ 5,034	\$ -	\$ 5,034	83%	80%	\$ 16.74	10/10/10
Practical Nursing	Cert	292061	513901	1350	\$ 7,685	\$ -	\$ 7,685	93%	85%	\$ 19.52	11/11/11
Professional Culinary Arts & Hospitality	Cert	119051	120503	1200	\$ 6,034	\$ -	\$ 6,034	100%	76%	\$ 19.91	9/9/9
Surgical Technology	Cert	292055	510909	1350	\$ 7,837	\$ -	\$ 7,837	88%	80%	\$ 15.49	11/11/11
Suncoast Trucking Academy 28040 Airpark Dr. #104 Punta Gorda, FL 33982 www.suncoastrucking.com	Credential	SOC Code	CIP Code	Clock Hours	Tuition, Books & Fees Total (ITA)	Other Costs (Non-ITA)	Est. Total Program Cost	Graduation Rate	Placement Rate	Average Wage at Placement	Basic Skills Grade Level R / M / L
Class A CDL 160	Cert	533032	490205	160	\$ 5,795	\$ -	\$ 5,795	80%	78%	\$ 18.76	NA
Apprenticeships											
Tampa Area Electrical JATC 5625 Harney Road Tampa, FL 33610 www.tampajatc.org	Credential	SOC Code	CIP Code	Clock Hours	Total Cost ITA	Other Costs (Non-ITA)	Est. Total Program Cost	Completion Rate	Placement Rate	Average Wage at Placement	Basic Skills Grade Level R / M / L
Electrical Apprenticeship	Cert	472111	460302	8900	\$ 5,200	\$ -	\$ 5,200.00	75%	100%	\$ 15.00	Dplm/GED
Technical Instruction: PGT Custom Windows & Doors 1070 Technology Dr. North Venice, FL 34275 www.pgtinnovations.com Sponsor: CareerSource Suncoast	Credential	SOC Code	CIP Code	Clock Hours	Total Cost ITA	Other Costs (Non-ITA)	Est. Total Program Cost	Completion Rate	Placement Rate	Average Wage at Placement	Basic Skills Grade Level R / M / L
Tool & Die Maker Apprenticeship	Cert	514111	480507	576	\$ 10,080	\$ -	\$ 10,080	New	New	\$ 17.75	Dplm/GED

**CareerSource Suncoast (LWDB 18)
PY 2020-2021 Eligible Training Provider List**

Technical Instruction: Suncoast Technical College 4748 Beneva Road Sarasota, FL 34233 www.suncoast.edu Sponsor: Manasota Air Conditioning Contracting Association	Credential	SOC Code	CIP Code	Clock Hours	Total Cost ITA	Other Costs (Non- ITA)	Est. Total Program Cost	Completion Rate	Placement Rate	Average Wage at Placement	Basic Skills Grade Level R / M / L
Heating and Air Conditioning Installer/Service	Cert	499021	499021	6432	\$984.00		\$984.00	40	100	\$ 17.00	N/A
Technical Instruction: Suncoast Technical College 4748 Beneva Road Sarasota, FL 34233 www.suncoast.edu Sponsor: Technical Education Council	Credential	SOC Code	CIP Code	Clock Hours	Total Cost ITA	Other Costs (Non- ITA)	Est. Total Program Cost	Completion Rate	Placement Rate	Average Wage at Placement	Basic Skills Grade Level R / M / L
Electrical Apprenticeship	Cert	472111	460302	144	\$1,000.00		\$1,000.00	100	100	\$ 18.00	N/A