



Governance/Finance Committee Meeting

February 5, 2018 – 3:00pm

CSB Boardroom

(Teleconference 321-394-0707)

Attendees: Daryl Bishop (Chair), Travis Mack, Amar Patel, William Chivers

Agenda

*To facilitate and be the catalyst for workforce development services
that are responsive to the employment needs of Brevard County*

Page No.

Call to Order

Daryl Bishop

Introductions

Public Comment:

Action Items:

- | | |
|---|------|
| A. Approval of Governance/Finance Minutes for 10/17/17 & 10/30/17 | 1-3 |
| B. Review of recommendations/modifications to Bylaws by Lawyers
(Rossway Swan) | 4-13 |

Discussion/Information Items:

- | | |
|--------------------------|-------|
| A. Audit Report | 14-36 |
| B. DEO Monitoring Report | 37-40 |
| C. Financial Reports | 41-45 |
| D. Vendor Payment Report | 46 |

Adjourn

Meeting information is always available @ careersourcebrevard.com

For questions please call 321-394-0507 TTY: 711-321-394-0507

Upcoming Meetings:

All meetings are in the CSB Boardroom unless otherwise noted

October 2017

26th Industry Workforce Committee-8:30am
30th Executive Committee-4pm

November 2017

14th Board of Directors-8am

December 2017

14th Career Center Committee-8:30am

January 2018

25th Industry Workforce Committee-8:30am
29th Executive Committee-4pm

February 2018

13th Board of Directors Annual Retreat-8am-Rockledge Career Center

March 2018

8th Career Center Committee-8:30am

April 2018

26th Industry Workforce Committee-8:30am
30th Executive Committee-4pm

May 2018

15th Board of Directors-8am

June 2018

14th Career Center Committee-8:30am

CareerSource Brevard (CSB)
Governance/Finance Committee Meeting
October 17, 2017

MINUTES

Members in Attendance: Daryl Bishop, Travis Mack (via teleconference), Amar Patel.

Members Absent: None.

Staff in Attendance: Marci Murphy, Richard Meagher, Lyn Sevin.

Guests: None

Daryl Bishop called the meeting to order at 2:32pm.

Public Comments: There was no public comment.

Discussion/Information Items:

Board Training

Staff explained that one of the duties of the Governance/Finance Committee (GFC) will be assisting with on-going board member training. The following training was recommended:

- Florida Sunshine Laws
- Video training on the financial interest requirements

The Committee also recommended that the following be a part of the new board member orientation:

- Acronyms
- Funding streams
- Role of board members
- Direction of the board
- Advocacy

A review of the current board member orientation will be a future agenda item on the GFC.

Board Member Recruitment

Another duty of the new GFC will be recruiting new board members. Staff reviewed the proposed process and members suggested removing the Executive Committee review and bringing the candidates directly to the Board of Directors for approval. It was requested that an email be sent to all board members asking for potential candidates and explaining membership parameters. Recommendations from members should be validated by staff and then brought to the GFC who will choose candidates for Board approval.

Finance Review Process

One of the new requirements of the GFC will be to review various CSB financial reports to maintain fiscal oversight. If there are any financial issues that need to be discussed/resolved, the Treasurer and/or Chair of the GFC will bring these to the Executive Committee and full Board as necessary. After some discussion, it was decided that the GFC would have approval

authority only for the Annual Budget which would then go before the Board for final approval and then to the County Commission for ratification. The Annual Audit Report will be reviewed by the GFC and approved by the full Board of Directors. The Quarterly Financial Reports, Quarterly Fiscal Dashboard Indicators Report, and the Quarterly Fee for Service Activities will be reviewed by the GFC and the Board of Directors. The Annual Tax Return, Periodic Monitoring Reports and Quarterly Vendor Payment Reports will be reviewed by the GFC only.

Bylaws

Staff presented a working document showing side-by-side comparisons of bylaws from various sources. The committee reviewed part of the document and agreed to table to rest until the next meeting of the Committee. It was agreed that the final document will be approved by the GFC, reviewed by CSB's lawyer, and final approval at the Board of Directors meeting with ratification by the County Commission. The next meeting will be held on Monday October 30, 2017 at 3pm.

Adjournment:

Daryl Bishop adjourned the meeting at 4:08pm.

Submitted by,

Reviewed by,

(signature on file)
Lyn Sevin

10/19/2017
Date

(signature on file)
Daryl Bishop

10/19/2017
Date

CareerSource Brevard (CSB)
Governance/Finance Committee Meeting
October 30, 2017

MINUTES

Members in Attendance: Daryl Bishop (Chair), Travis Mack (via teleconference), Amar Patel.

Members Absent: None.

Staff in Attendance: Marci Murphy, Richard Meagher, Lyn Sevin.

Guests: None

Daryl Bishop called the meeting to order at 3:04pm.

Public Comments: There was no public comment.

Discussion/Information Items:

Bylaws

Staff presented the working document showing side-by-side comparisons of CSB Bylaws and Bylaws from various sources. Part of the document had been reviewed at the previous meeting and the remainder was reviewed and suggestions made to update the Bylaws. Motion to recommend the Bylaw changes, contingent upon legal review, be submitted to the next Board of Directors for approval and ratification action by the Brevard County Commission made by Amar Patel. Travis Mack seconded and motion passed unanimously.

The members suggested adding two more people to the Governance/Finance Committee.

Adjournment:

Daryl Bishop adjourned the meeting at 4pm.

Submitted by,

Reviewed by,

(signature on file)
Lyn Sevin

11/2/2017
Date

(signature on file)
Daryl Bishop

11/2/2017
Date

BREVARD WORKFORCE DEVELOPMENT BOARD, INC.

BYLAWS

As Amended ~~November 14, 2017~~ February 20, 2018

ARTICLE I. NAME, SERVICE AREA, OFFICE LOCATION

A. NAME

Doing business as CareerSource Brevard (CSB), this organization's legal name is Brevard Workforce Development Board, Inc.

B. SERVICE AREA

The Corporation shall serve Brevard County, Florida, also known as Region 13.

ARTICLE II. MISSION

The Corporation shall facilitate and be the catalyst for workforce development activities that are responsive to the employment and training needs of businesses and job seekers.

ARTICLE III GOVERNING STATUTES

POWERS OF THE CORP

General Powers:

Except as limited by the Articles or these Bylaws, the Corporation will have and exercise all rights and powers in furtherance of its purpose now or hereafter conferred on not-for-profit corporations under the laws of the state of Florida.

Workforce Powers:

The Corporation will have and exercise all rights and powers granted to regional workforce boards under the laws of the state of Florida and workforce investment boards under Public Law No. 105-220, Title I, Section 117(b) United States Code, and all other applicable federal and state workforce laws, regulations and directors. The Corporation shall always exercise its rights and powers in compliance with all state and deferral governing statutes. To the extent that any provision of the Articles or these Bylaws violate such governing statutes, such provision of all Articles or Bylaws shall be deemed removed from such and the Corporation shall act in accord with the governing statutes.

ARTICLE IV. BOARD OF DIRECTORS

A. DUTIES

The business and affairs of the Corporation shall be the responsibility of the Board of Directors, herein referred to as the Board.

Responsibilities and Authorities:

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The Board shall:

Manages and directs the affairs of CSB, protects its interest, determines its direction, advances its mission, goals, and strategies, and supports its programs;
Ensures effective planning and adequate resources, managing resources efficiently;
Authorizes an approved budget through Board action;
Ensures ethical and legal behavior;
Elects CSB officers;
Hires and fires the President; and
Approves and oversees execution of the strategic plan.

Further the Board may

~~Exercises exercise~~ emergency powers allowed by law. The emergency board may adopt bylaws making all provisions necessary for managing the CSB during the emergency. All provisions of the regular Bylaws not affected by the emergency remain in effect and the emergency bylaws are not effective after the emergency ends.

B. NOMINATION AND COMPOSITION OF DIRECTORS

Individuals shall be nominated to serve as Directors on the Board in accordance with governing legislation and policy direction of the Corporation's funders, and CSB procedures. Composition of the Board shall reflect requirements of governing legislation and local charter requirements as amended from time to time. Specifically, business representatives shall represent companies with five (5) or more employees and meet all state and federal requirements. The Corporation will have a minimum of 51% business representation. In the event of conflict among different funders, federal funding requirements shall prevail.

C. APPOINTMENT OF DIRECTORS

~~These Bylaws~~ The governing statutes and legislation, and policy direction of the Corporation's funders determine the manner in which Directors are ~~made members~~ ~~nominated and appointed to~~ the Board. All board member nominees are appointed by the Brevard Board of County Commissioners as recommended to them by the full Board of Directors. Nominations for appointment of Directors to (1) fill vacancies on the Board or (2) to be vetted to serve another term or to increase the number of Directors on the Board. These nominations shall be held throughout the year with nominations received and vetted through the Governance/Finance Committee. Nominees shall be and voted on at Board meetings by a majority of Directors then holding office, including those Directors whose term shall expire at such meeting.

D. MEMBERSHIP ON OTHER COMMITTEES -

The Board Chair (or the President as directed by the Board Chair) shall appoint Directors of the Board to a committee assignment based on Board need and Director interest. At the discretion of the Board Chair, non-Board members may serve on CSB committees, with the exception of the Executive Committee. Only Directors can chair committees. Such non-Board members are not required to file State Financial Disclosures. All Directors or their designated appointee are expected to serve on one committee.

E. TERM OF DIRECTORSHIP

Commented [MB1]:

Commented [MB2R1]: This is unclear. Do you intend to somehow appoint another board? I would suggest simply striking this all together. If you want to keep it, we should craft some language to better explain how this process would work.

Commented [MB3]:

Commented [MB4R3]:

Commented [MB5R3]: Typically you want to set a minimum and a maximum number of board members.

Commented [MB6]: Unclear what this means. Does the nomination process change if the Corporation's funding sources change?

Commented [MB7]: This needs to be clarified for accuracy as I am not sure.

Directors of the Board shall serve three (3) year terms, ~~with one third (1/3) of the Director's terms terminating each year.~~ Prior to expiration of their term, the Governance/Finance Committee will review each membership and may ask one or ~~several more~~ Board Directors to serve additional term(s) upon the expiration of their current term, subject to Board approval.

F. CONFLICT OF INTEREST

No Director ~~shall may~~ cast a vote, or participate in discussion, relating to any procurement or provision of services by that Director or by any organization that the Director represents or is ~~affiliated-affiliated with, nor~~ Further, no Director shall vote on any matter which would provide financial benefit to that Director, the Director's employer or members of the Director's immediate family. If the procurement (contract) is with an organization or individual represented on the board of directors, the contract must be approved by a two-thirds vote of the board when a quorum has been established and the board member who could benefit financially from the transaction must abstain from voting on the contract before the vote.

Commented [MB8]: Need to make sure that this complies with Section 445.007(11) Florida Statutes, Appears to be language that workforce florida Inc. may need to approve such.

All such procurements must follow this requirement, except for those where the State Workforce Board has allowed other alternatives to be used.

Each Director is ~~—~~ subject to the provisions of the governing legislation and policy direction of the CareerSource Brevard's funders.

Unless otherwise stated by the State Workforce Board, all multiple year contracts with a board member or their organization shall be considered approved for all renewal options as indicated with the initial vote on the contract; excluding any breach or withdrawal from the contract under normal contract terms.

Commented [MB9]: Is this the same as Workforce Florida, Inc.

Upon appointment to the Board, each Director shall be required to annually sign a Financial and Organizational Disclosure Statement as required by state law.

G. RESIGNATION

If no longer representing the constituency, from which appointed, a Director ~~is required- shall to~~ notify the President and Chair of the Board, in writing and resign from the Board. A prospective replacement shall be ~~is~~ recommended by the Governance/Finance Committee, and ~~a-such~~ nomination ~~is-shall be~~ brought to the Board for approval, and Board approved nominations shall be presented to the County Commission for ratification.

A Director may resign at any time by giving written notice with an effective date to the President and Chair of the Board. The resigning Director may continue to serve on the Board pending nomination and election of his or her replacement. A prospective replacement ~~is-shall be~~ recommended by the Governance/Finance Committee, and such A-nomination is-shall be brought to the Board for approval, and Board approved nominations shall be presented to the County Commission for ratification. Board vacancies occurring for other reasons follow these same rules.

A Director replacing a Director who has left the Board serves the remainder of the term of office of the departed Director.

H. REMOVAL FOR CAUSE

The Board may remove a Director whenever, in its judgment, the best interest of the Corporation would be served. Removal shall be affected by two-thirds (2/3) vote of the Directors attending a called meeting for this purpose.

It is expected that all Directors will attend all scheduled Board and relevant committee meetings. Unless otherwise required by statute, Directors who fail to attend a majority of regularly scheduled meetings based on the annual program year will be subject to removal from the Board unless extenuating circumstances are found and reported to the Board. At Board meetings, designees of Directors shall not be considered as the Director having been in attendance.

I. VACANCIES

When vacancies occur on the Board, the Governance/Finance Committee will bring recommendations to the full Board for candidate approval. Nominations from the floor are permitted. When filling a vacancy, the Governance/Finance Committee shall at all times follow the guidelines set forth in the governing legislation and policy direction of the Corporation's funders.

ARTICLE V. MEETINGS

A. NUMBER AND INTERVAL

The Board will hold an annual meeting each calendar year followed by quarterly meetings. The President determines the date, time and place for the meetings.

B. NOTIFICATION OF MEETINGS

The President notifies all Directors of scheduled and special meetings by email at least five (5) days in advance, specifying the date, time, and location of the meeting and its agenda. The President develops and the Board Chair reviews and approves the agenda of all meetings of the Board. ~~and will~~ The Board shall assure that the ~~Corporation President~~ properly notices all meetings in compliance with Florida Government in the Sunshine Law.

C. SPECIAL MEETINGS

A special meeting may be called by the Chair, President or any written request of three Directors in compliance with the Florida Government in the Sunshine Law.

D. PROCEDURES

Business will be conducted to the extent feasible in accordance with Robert's Rules of Order, Newly Revised, as long as they are applicable and not inconsistent with these Bylaws.

E. QUORUM

A quorum is required for all Board of Directors and Standing Committee Meetings when conducting official business that requires an action. A majority of the number of active Directors in good standing shall constitute a quorum for the transaction of business at the Board of Directors and Executive Committee meetings. Designees of ~~CSB~~ Directors who are in attendance at any Board or Executive Committee meeting shall not be considered in establishing a quorum, nor shall such Designees exercise a vote. Designees of Directors and non-board members that serve as members of the

Governance/Finance, Career Center, ~~and~~ Industry Workforce Committees and other Ad Hoc Committees, are considered for a Quorum.

Directors and Committee members are able to participate via teleconference and will count for the quorum and for voting.

ARTICLE VI. OFFICERS OF THE BOARD

A. DESCRIPTION, ELECTION, TERM, SUCCESSION OF BOARD OFFICERS

CareerSource Brevard's Officers are:

Chair
Vice Chair
Treasurer
Past Chair

The term of office for officers is one year. None may serve in the same office for more than two consecutive terms. At the conclusion of the Chair's term, he or she ~~will~~ shall serve as immediate Past Chair on the Executive Committee.

- ~~1. Only Directors may serve as Chair, Vice Chair, or Treasurer.~~
- ~~2. At the regular quarterly meeting just prior to yearend, the current Board elects Board officers for the next year from a slate proposed by the Governance/Finance Committee, permitting nominations from the floor. The Board Chair conducts the election, counts the votes, and announces the results.~~
- ~~3. The term of office for officers is one year. None may serve in the same office for more than two consecutive terms.~~
- ~~4. Officers take office at the first Board meeting following the new fiscal year. If a vacancy occurs, the Governance/Finance Committee nominates a Director to fill the vacant seat and the Board votes to approve the individual to fill the remainder of the term, nominations from the floor permitted.~~

B. DUTIES

Duties of the Chair:

The Chair will:

- a. Preside at all meetings of the Board ~~of Directors~~ and review the agenda for all Board meetings in consultation with the President.
- b. Make all committee appointments
- c. Will not be assigned to any Committee other than the Executive Committee
- d. d. Perform all other duties assigned to the Chair under these Bylaws and those usually pertaining to the office of the Chair.

Duties of the Vice Chair:

- a. Preside at all meetings of the Board in the absence of the Chair
- b. Be a member of the Executive Committee
- c. Assist the Chair, when requested, in the performance of the Chair's duties
- d. Perform all such other duties usually pertaining to the office of Vice Chair, including acting as the Chair during the absence or disability of the Chair.

Duties of the Treasurer:

- a. Performs the duties incident to the office and other duties as assigned by the Chair and mutually agreed

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b. Serves on the Governance/Finance Committee

~~G.~~

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C. ELECTION OF OFFICERS OF THE BOARD

At the last regularly scheduled quarterly meeting ~~just~~ prior to the end of the fiscal year, the Board shall ~~elects~~ the Chair, the Vice Chair, and the Treasurer from Directors serving from the Business Sector ~~board members~~ for the next year from a slate of officer candidates presented/recommended by the Governance/Finance Committee. Nominations from the floor will be accepted. The Chair conducts the election, counts the votes and announce the results to the Board.

All officers of the Board shall be elected for a period of one (1) year, and may not be nominated and serve in the same office for more than two (2) consecutive terms. In extenuating circumstances, the Board has the authority, through a majority vote, to modify the term limits of one or more of the officer positions. Officers take office at the first Board meeting following the new fiscal year. If a vacancy occurs, the Governance/Finance Committee nominates a Director to fill the vacant seat and the Board votes to approve the individual to fill the remainder of the term, nominations from the floor permitted.

ARTICLE VII. OFFICERS OF THE CORPORATION

A. NUMBER AND DESCRIPTION

The Officers of the Corporation shall be:

President

Secretary

B. DUTIES

The position of President of the Corporation shall be nominated by the Executive Committee and confirmed by the Board of Directors. The President will be a full-time employee of the Corporation and not a member of the Board of Directors. The President will be reviewed annually by the Executive Committee and the President's salary and bonuses will be set by the Executive Committee, subject to Board approval. The President may only be terminated upon the recommendation of a majority of the members of the Executive Committee and a majority vote of the Board of Directors. The President will be the chief executive officer of the Corporation and will be responsible for the general and active management of the business and affairs of the Corporation, subject to the direction of the Executive Committee and the Board of Directors.

In the event the President of the Corporation is unable to perform his or her duties as assigned by these Bylaws due to absence, illness or other infirmity, the Executive Committee shall have the authority to designate and appoint an Acting President to serve in a temporary capacity so long as the President remains unable or unavailable to perform his or her duties. The designation and appointment by the Executive Committee shall be ratified by the full Board of Directors by majority vote of a quorum.

The Secretary of the Corporation shall be appointed by the President with concurrence approval of the Executive Committee and shall accurately record all meetings and official proceedings of the Board and serve as custodian of Board

records, files, and records of the Corporation. The records of the Corporation shall be maintained at the main corporate offices.

ARTICLE VIII. COMMITTEES

A. STANDING COMMITTEES

The Chair shall appoint members to the Board's committees, according to Board needs and member interest. At the Board Chair's discretion, non-Board members may be appointed to a committee.

The standing committees of the Board shall consist of:

- Executive
- Governance/Finance
- Industry Workforce
- Career Center

Additional standing committees will be formed by the Chair of the Board in response to governing legislation and policy direction of the Corporation's funders, or the needs of the Corporation.

EXECUTIVE COMMITTEE

The Executive Committee shall consist of the following:

Chair of the Board ~~of Directors~~

Vice Chair of the Board ~~of Directors~~

Treasurer of the Board ~~of Directors~~

Past Chair of the Board ~~of Directors~~

Chair of any standing committee created in response to governing legislation and policy direction of the Corporation's funders, or the needs of the Corporation.

The Executive Committee shall have the authority to exercise those powers of the Board, which may be lawfully delegated and consistent with these Bylaws. The Chair of the Board shall preside over the Executive Committee. A majority of the Executive Committee shall constitute a quorum.

The Executive Committee shall have and may exercise all authority of the Board, except for the following prohibitions:

- May not remove existing officers or Board Directors or elect new officers.
- May not adopt, repeal, or amend these Bylaws or Articles of Incorporation.
- May not adopt or amend the budget or adopt programs except when time requirements clearly do not permit action by the full Board without unduly restricting needed services to the constituency it serves. Under those circumstances, in the discretion of the Chair, the Executive Committee may approve or amend the budget, adopt programs and approve contractors for competitively bid funds from federal, state and local governments, from foundations, and from sector sources. In such cases the Executive Committee shall report its actions and recommendations at the next Board meeting for ratification.

Commented [MB10]: Just a note that this gives the Exec Board very broad authority. May not be a problem, just highlighting the fact.

Commented [MB11]: As it stands, no one has the responsibility of creating the budget.

The Executive Committee shall meet, with reasonable notice, at the call of the Chair, the President or upon receipt of written request by any three Directors of the Executive Committee.

GOVERNANCE/FINANCE

The Governance/Finance Committee will be chaired by the Director appointed by the Chair of the Board of Directors and will consist of members appointed by the Chair of the Board. At the Board Chair's discretion, non-board members may be appointed to this committee. The Treasurer can chair this committee, but at a minimum must reside as a member on this committee. The Governance/Finance Committee will review and make recommendations to the Board of Directors on the following:

- 1) Bylaws
- 2) Recruitment of new board members, recommendations of additional terms by existing directors and nominations of officers to the board
- 3) Board Training
- 4) Periodic reports on the financial activities of the corporation. Issues may be directed to the Executive Committee first before taken to the Board.
- 4/5) Prepare a yearly budget for Board Approval

INDUSTRY WORKFORCE

The Industry Workforce Committee will be chaired by a Director appointed by the Chair of the Board and will consist of members appointed by the Chair of the Board. At the Board Chair's discretion, non-board members may be appointed to this committee. The Industry Workforce Committee will identify current and future workforce needs of the business community and create solutions to meet their needs.

CAREER CENTER

The Career Center Committee will be chaired by the Director appointed by the Chair of the Board and will consist of members appointed by the Chair of the Board. At the Board Chair's discretion, non-board members may be appointed to this committee. The Career Center Committee will work to create a Career Center Model that is one of the top choices for career seekers and businesses in Brevard by offering quality workforce products and services.

C. AD HOC COMMITTEES

The Chair of the Board may appoint ad hoc committees on an as-needed basis. Members may include non-Board members, but such ad hoc committees shall be chaired by a Director appointed by the Chair.

ARTICLE IX. FINANCE

A. FISCAL YEAR

The fiscal year of the Corporation shall begin on the first (1st) day of July and end on the thirtieth (30th) day of the month of June of the next calendar year.

B. FINANCIAL ACCOUNTS

All financial records and statements shall be prepared in compliance with generally accepted governmental accounting principles as set forth in Federal and Florida Statutes and funding program guidelines, and as may be required by the governing

legislation and policy direction of the Corporation's funders. The financial records shall comply with all contractual or statutory requirements applicable to the Corporation.

C. NEGOTIABLE INSTRUMENTS

The Chair or the President (or his or her designee(s), in writing) shall sign all checks, drafts or other orders for the payment of money.

D. CONTRACTS

All contracts of the Corporation shall be signed by the President, who may from time to time, as needed, and in writing, designate another staff member to enter into any contracts or agreements.

E. LOANS

No loan or evidence of indebtedness or promise to pay shall be contracted on behalf of the Corporation unless authorized by a resolution of the Board of Directors. Such authority may be general or specific.

Commented [MB12]: May want to consider setting a monetary limit that once hit requires Chair signature or board approval. Also, should consider whether Contracts need to be approved by Board. Consider setting a limit on dollar amount or length of time that President can sign without be subject to Board approval, unless you intend for Board to approval ALL contracts.

ARTICLE X. AGENTS, CONSULTANTS, PROFESSIONAL SERVICES

Persons or firms other than officers of the Corporation may from time to time be engaged or employed to assist the Corporation in carrying out its programs and purposes.

ARTICLE XI. STAFF

The Corporation may employ staff necessary to carry out the functions and purposes of the Corporation. The President shall be solely responsible for the selection, hiring, general management, supervision, termination and separation of all staff.

ARTICLE XII. INVESTMENTS

All investment of funds of the Corporation in financial instruments shall be reviewed and approved by the Governance/Finance Committee prior to action by the Board.

ARTICLE XIII. AUDITS

A. AUDITS BY PUBLIC AGENCIES

The Board shall cause to be made available all books and records of the Corporation for examination as required by governing legislation and policy direction of the Corporation's funders

ARTICLE XIV. INDEMNIFICATION

A. VOLUNTEER PROTECTION ACT

The Corporation shall indemnify the Directors, officers and employees to the full extent permitted by the Florida Statutes;

B. INDEMNIFICATION NOT EXCLUSIVE

The foregoing indemnification shall not be deemed exclusive of any other right to which one indemnification may be entitled, both as to action in another capacity while

holding such office, and shall inure to the benefit of the heirs, executors and administrators of any such person.

C. INSURANCE AND OTHER INDEMNIFICATION

The Board shall have the power to purchase and maintain such fidelity and bond insurance on such officers, Directors, staff and on behalf of others, to the extent power to do so has been or may be granted by statute and give other indemnification to the extent not prohibited by statute.

ARTICLE XV. AMENDMENT OF BYLAWS

These Bylaws may be altered, amended or repealed by the Board at any meeting of the Board after seven (7) days written notice that such action is a stated purpose of the meeting. Alteration, amendment or repeal of the Bylaws shall require a majority vote of a quorum of Directors in attendance at the meeting.

ARTICLE XVI. ENACTMENT PROVISION

These Bylaws shall become effective upon approval by a majority vote of the Directors voting thereon.

Nondiscrimination

All actions taken by the board shall be made without regard to age, sex, race, religion, national origin, political affiliation, marital status, other prohibited bases under applicable law or handicap.

**BREVARD WORKFORCE
DEVELOPMENT BOARD, INC.
d/b/a CAREERSOURCE BREVARD
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

BREVARD WORKFORCE DEVELOPMENT BOARD, INC.
FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Brevard Workforce Development Board, Inc.
Brevard County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of Brevard Workforce Development Board, Inc. dba CareerSource Brevard (a nonprofit organization) (the "Organization"), which comprise the statement of financial position as of June 30, 2017, and the related statements of activities and cash flows for the fiscal 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 Brevard Workforce Development Board, Inc. as of June 30, 2017, and the changes in its net assets and its cash flows for the fiscal 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 accompanying 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 our report dated December 20, 2017, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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.



December 20, 2017

FINANCIAL STATEMENTS

BREVARD WORKFORCE DEVELOPMENT BOARD, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2017

ASSETS

Current assets:	
Cash	\$ 344,170
Certificates of deposit	71,092
Contracts and other receivable	38,278
Grant receivable	1,044,277
Prepaid expenses and other assets	150,230
Total current assets	<u>1,648,047</u>
Property and equipment:	
Property and equipment	2,118,536
Less accumulated depreciation	<u>(1,732,049)</u>
Net property and equipment	<u>386,487</u>
Total assets	<u><u>\$ 2,034,534</u></u>

LIABILITIES AND NET ASSETS

Current liabilities:	
Accounts payable	\$ 780,684
Due to related parties	42,221
Accrued wages and benefits	80,972
Refundable grant advances	495,982
Refundable contract advances	9,100
Due to grantor	71,403
Accrued compensated absences	5,063
Total current liabilities	<u>1,485,425</u>
Long-term liabilities:	
Accrued compensated absences	<u>107,053</u>
Total long-term liabilities	<u>107,053</u>
Net assets:	
Unrestricted	<u>442,056</u>
Total net assets	<u>442,056</u>
Total liabilities and net assets	<u><u>\$ 2,034,534</u></u>

See notes to financial statements

BREVARD WORKFORCE DEVELOPMENT BOARD, INC.
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Revenues:	
Grant revenue (Federal)	\$ 8,386,051
Contract revenue	248,926
Charges for services	60,218
Miscellaneous and other income	79,654
Interest income	726
Total revenues	<u>8,775,575</u>
Expenses:	
Program services	8,132,603
Management and general	658,142
Depreciation and amortization	115,253
Total expenses	<u>8,905,998</u>
Change in net assets	<u>(130,423)</u>
Net assets, beginning of year	572,479
Net assets, end of year	<u><u>\$ 442,056</u></u>

See notes to financial statements

BREVARD WORKFORCE DEVELOPMENT BOARD, INC.
STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Cash flows from operating activities:	
Change in net assets	\$ (130,423)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation and amortization	115,253
(Increase)/Decrease in:	
Contracts and other receivable	(38,278)
Grants receivable	(564,951)
Prepaid and other expenses	2,484
Increase/(Decrease) in:	
Accounts payable	(40,798)
Due to related parties	39,721
Accrued wages and benefits	(101,612)
Refundable advances	493,511
Due to grantor	71,403
Accrued compensated absences	801
Net cash provided by operating activities	<u>(152,889)</u>
Cash flows from investing activities:	
Increase in value of certificates of deposit	<u>(578)</u>
Net cash (used) by investing activities	<u>(578)</u>
Total increase in cash and cash equivalents	<u>(153,467)</u>
Cash and cash equivalents, beginning of year	497,637
Cash and cash equivalents, end of year	<u><u>\$ 344,170</u></u>

See notes to financial statements

BREVARD WORKFORCE DEVELOPMENT BOARD, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1 - NATURE OF OPERATIONS

The Brevard Workforce Development Board, Inc. (the "Board") (d/b/a CareerSource Brevard) is a nonprofit organization, which began delivering workforce development programs in Brevard County on October 1, 1990. The Board is one of twenty-four Regional Workforce Development Boards in the State of Florida promoting the workforce for local employers and enhancing the productive employment of individuals in Brevard County.

The Board initially administered programs under the Job Training Partnership Act (JTPA) and then, following the repeal of JTPA, under the Workforce Investment Act of 1998 (WIA), beginning on July 1, 1999. The Workforce Innovation and Opportunity Act (WIOA) replaced WIA on July 1, 2015. The Board is the administrative entity, planner and grant recipient for various funding streams including WIOA Adult, Youth and Dislocated Worker programs, Welfare Transition Services, Supplemental Nutrition Assistance Program, and Reemployment Assistance Services. In addition, the Board administers jointly managed programs with the State of Florida Department of Economic Opportunity including Wagner-Peyser Labor Exchange and Veterans' programs. Core, intensive and training services are provided by a contracted service provider, Dynamic Workforce Solutions. The Board also serves as administrative entity and/or fiscal agent for other workforce related programs that complement and further its goals and mission.

The primary objectives of WIOA are to improve the quality of the workforce, reduce welfare dependency, and enhance the productivity and competitiveness of the nation. To accomplish these objectives, the Board offers educational training and job placement services to eligible residents of Brevard County. The Board focuses these services by understanding the needs of businesses and providing training and placement services that will fill those needs. The WIOA program provides youth, unskilled 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. The Wagner-Peyser One-Stop program is designed to improve the functioning of the nation's labor markets by bringing together individuals who are seeking employment and employers who are seeking workers. The Welfare Transition program is designed to assist individuals in the transition from welfare to economic self-sufficiency.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting and Presentation: The Board uses the accrual basis of accounting, in which revenues are recognized when they are earned and expenses are recognized when they are incurred. Revenues and the related expenses of cost-reimbursement grant programs are recognized as allowable costs are incurred.

Basis of Presentation: Financial statement presentation follows the recommendations of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 "Not-for-Profit Entities". Under FASB ASC 958, the Board is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. The Board has no temporarily or permanently restricted net assets.

Cash and Cash Equivalents: For purposes of reporting cash flows, the Board considers all highly liquid investments purchased with an initial maturity of three months or less to be cash equivalents.

Certificates of deposit: The Board invests funds previously earned through activities unrelated to grant programs in four certificates of deposit with maturity dates at time of purchase greater than three months. These certificates of deposit are carried at amortized cost.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Grants receivable and revenues: Grants receivable are due from federal, state and local governmental agencies and are stated at net realizable value. The Board uses the allowance method to determine uncollectible receivables. The allowance is based upon management estimates of current economic factors and analysis of specific accounts. In the opinion of management, no allowance for uncollectible accounts was considered necessary at June 30, 2017.

The Board is principally funded by grants and contracts from federal, state, and local governmental agencies for program and supporting services. Grants and contracts generally provide reimbursement for allowable costs incurred. Revenue from cost reimbursement grants and contracts is recognized as eligible costs are incurred. Receivables are recorded to the extent costs have been incurred but not reimbursed by the granting agencies. Conversely, refundable advances are recorded when grant and contract advances exceed eligible costs incurred. Refundable advances will either be offset against subsequent allowable costs incurred or refunded to the granting agencies upon grant termination.

By terms of the Board's grants and contracts, certain funding agencies reserve the right to examine records relating to cost reimbursements. In the event there is a determination of non-qualifying expenditures for which a reimbursement has been made, the funding agency may demand a refund for the appropriate amount. Management does not anticipate adjustments to be made for grants and contracts.

Contributed services: Contributed services are recognized and recorded at fair value only to the extent they create or enhance non-financial assets or require specialized skills, are provided by individuals possessing these skills and would typically need to be purchased if not provided by donations. The Board recorded no contributed services for the years ended June 30, 2017. However, many individuals volunteer time and perform a variety of tasks for the Board. The value of the volunteered time for these functions is not included in the financial statements because it does not meet the recognition criteria.

Property and equipment: Property and equipment in excess of \$5,000 are capitalized at cost when purchased or at fair value at the date of gift, if contributed. Depreciation of property and equipment is provided using the straight-line method of accounting over the estimated useful lives of the assets ranging from three to seven years for office furniture and equipment, five to seven years for vehicles and leasehold improvements over the remaining term of the lease or the useful life of the improvement, whichever is shorter. Routine maintenance and repairs are charged to expense as incurred. Major replacements and improvements are capitalized. When assets are sold or retired, the related cost and accumulated depreciation are removed from the accounts and any gains or losses from dispositions are credited or charged to income.

Substantially all fixed assets recorded by the Board were acquired with federal funds. Accordingly, certain rules and regulations apply to the acquisition, recording, use and disposition of such fixed assets, including authorization for disposal by the specific grantor agency.

The carrying value of property and equipment is reviewed for impairment whenever events or changes in circumstances indicate such value may not be recoverable. Recoverability of assets or asset groups to be held and used is measured by a comparison of the carrying amount of an asset or asset group to future net cash flows expected to be generated by the asset or asset group. If such assets or asset groups are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets or asset groups exceeds the fair value of the assets or asset groups. Assets or asset groups to be disposed of are reported at the lower of the carrying amount or fair value less cost to sell. No impairment of its long-lived assets or asset groups has been recognized during the years ended June 30, 2017.

Paid Leave Time: Board employees are entitled to certain paid leave time benefits based on length of employment and other factors. These benefits either vest or accumulate and are accrued when they are earned. The amount of paid leave time accrued at June 30, 2017 was \$112,116, of which \$5,063 was paid after fiscal year end to employees.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Functional Allocation of Expenses: The costs of providing the various programs and other activities have been summarized on a functional basis in the Statement of Activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Income Taxes: The Board is exempt from federal income taxes under the provisions of the Internal Revenue Code Section 501(c)(3). Management has evaluated the effect of the guidance provided by U.S. Generally Accepted Accounting Principles on Accounting for Uncertainty in Income Taxes. Management believes that the Board continues to satisfy the requirements of a tax-exempt organization at June 30, 2017. Management has evaluated all other tax positions that could have a significant effect on the financial statements and determined the Board had no uncertain income tax positions. As required by the Internal Revenue Service's regulations, the Board annually files a Form 990, "Return of Organization Exempt from Income Tax" with the Internal Revenue Service. Those returns for 2016, 2015, and 2014 are currently subject to review and adjustment by the Internal Revenue Service.

Use of Estimates in the Preparation of Financial Statements: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (generally accepted accounting principles) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, support and expenses during the period. Actual results could vary from the estimates that were used.

NOTE 3 – GRANTS RECEIVABLE

At June 30, 2017, grants receivable consists of the following:

<u>Program</u>	<u>Amount</u>
WIOA Adult	\$ 600,290
Wagner Peyser	150,096
WIOA National Emergency Grants	152,388
Reemployment and Eligibility	115,036
Other	26,467
Grants Receivable	<u><u>\$ 1,044,277</u></u>

NOTE 4 – REFUNDABLE ADVANCES

At June 30, 2017, refundable advances consisted of the following:

<u>Program</u>	<u>Amount</u>
WIOA Dislocated Worker	\$ 495,982
Refundable Advances	<u><u>\$ 495,982</u></u>

NOTE 5 – PROPERTY AND EQUIPMENT

A schedule of property and equipment at June 30, 2017 follows:

<u>Asset</u>		<u>Useful Lives</u> <u>In Years</u>
Leasehold improvements	\$ 1,216,892	10
Office furniture and equipment	868,722	3 - 10
Vehicles	32,922	5
	<u>2,118,536</u>	
Less: Accumulated Depreciation	<u>(1,732,049)</u>	
	<u>\$ 386,487</u>	

Depreciation expense for the fiscal year ended June 30, 2017 was \$115,253.

NOTE 6 – EMPLOYEE BENEFIT PLAN

The Board has a defined contribution 403(b) savings plan (the Plan), which covers substantially all its employees. Contributions are being made at 15% of eligible compensation up to the federal tax limit according to the Internal Revenue Code. Contributions to this Plan for the years ended June 30, 2017 and 2016, were \$214,906 and \$222,366, respectively. Employees may make voluntary contributions to the 403(b) savings plan.

NOTE 7 – CONCENTRATION RISK

Cash balances: The Board maintains cash balances with a financial institution. At various times throughout the fiscal year, cash balances held at the financial institution were in excess of the federally insured limit. However, the Board has not experienced any losses in such accounts and management believes that the Board is not exposed to any significant credit risk on these accounts.

Support from Governmental Units: The Board receives a substantial amount of its revenues from federal, state and local agencies. A significant reduction in the level of this support, if this were to occur, would have a significant effect on the Board's programs and activities. During the years ended June 30, 2017 and 2016, grant revenue from the State of Florida Department of Economic Opportunity was \$8,202,078 and \$7,520,172, respectively. The Board enters into these grant contracts with these agencies for either one or two year periods and all current contracts are effective through June 2018.

NOTE 8 – SUB-RECIPIENT CONTRACT

Dynamic Workforce Solutions is the primary sub-recipient for the Board during the fiscal year ended June 30, 2017. Amounts provided to the sub-recipient during the year ended June 30, 2017, totaled \$2,836,370, which includes a payable of \$482,687 at June 30, 2017. In addition, \$60,044 was paid to Dynamic Workforce Solutions pursuant to a vendor contract. The Board also had sub-recipient payments to two partner regions, CareerSource Okaloosa-Walton and CareerSource Escarosa totaling \$58,513.

NOTE 9 – RELATED PARTIES

To carry out its training programs, the Board entered into contractual agreements with local educational institutions, public service organizations and local businesses to provide specific services. Several of these service providers have delegates on the Board of Directors. All of the contracts were approved by the Board of Directors in accordance with procedures established by the Florida Department of Economic Opportunity. These procedures require a two-thirds majority vote of the Board of Directors in favor with the related party abstaining from the vote.

Payments under these agreements totaled approximately \$506,758 for the fiscal year ended June 30, 2017. Amounts due to related parties at June 30, 2017 are as follows:

Eastern Florida State College	\$ 31,763
Compsys, Inc.	1,375
Saalex Information Technology	9,053
Health First Health Plans, Inc.	30
	<u>\$ 42,221</u>

NOTE 10 – LEASE COMMITMENTS

As Lessee

The Board leases facilities, storage units and office equipment under operating leases. Storage units and office equipment are leased on a month-to-month basis. Facility lease expense, storage lease expense, and office equipment lease expense for the years ended June 30, 2017 and 2016, totaled \$561,959 and \$566,573, respectively. The facility leases have different expiration dates ranging from April 2018 through January 2022. Minimum future annual lease payments under these agreements for rent are as follows:

<u>Year ending June 30,</u>	<u>Total</u>
2018	\$ 581,367
2019	473,652
2020	264,918
2021	224,918
2022	131,202
Total	<u>\$1,676,057</u>

NOTE 11 – RECONCILIATION OF SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND THE STATEMENT OF ACTIVITIES TO OSMIS

As required, the Board regularly reconciles its financial records to the One Stop Management Information System (OSMIS) maintained by the Florida Department of Economic Opportunity. As of June 30, 2017, no discrepancies were noted.

Amounts expended on the Schedule of Expenditures of Federal Awards and revenues and expenses on the statement of activities were determined in accordance with the accrual basis of accounting. The following shows a reconciliation of grant revenue on the Schedule of Expenditures of Federal Awards and the amounts reported in OSMIS for the fiscal year ended June 30, 2017:

Expenditures/grant revenue	\$ 8,386,051
Funding directly obtained from the Federal government and other entities, not passed through the State OSMIS system	<u>(183,973)</u>
Amount reported in OSMIS	<u>\$ 8,202,078</u>

NOTE 12 – CONTINGENCIES

Legal matters

In the ordinary course of business, the Board is subject to certain legal actions. In the opinion of management, such matters will not have a material effect on the financial position of the Board.

NOTE 13 – SUBSEQUENT EVENTS

In preparing these financial statements, Brevard Workforce Development Board, Inc. has evaluated events and transactions for potential recognition or disclosure through December 20, 2017, the date the financial statements were available to be issued.

SINGLE AUDIT AND COMPLIANCE SECTION

**BREVARD WORKFORCE DEVELOPMENT BOARD, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Contract or Award Number	FY 2016-17 Expenditures	Expenditures Passed-Through to Subrecipients
U. S. Department of Labor:				
Direct Programs:				
H-1B Job Training Program:				
America's Promise Job Driven Grant	17.268	HG-30125-17-60-A-12	\$ 6,056	\$ -
Passed-through:				
Space Florida:				
H-1B Job Training Program:				
Clean Energy Jobs Accelerator	17.268	JA-22450-11-60-A-12	177,916	16,887
Passed-through:				
Florida Department of Economic Opportunity:				
Employment Service Cluster:				
Employment Service/Wagner-Peyser				
Funded Activities:				
Wagner Peyser	17.207	29528	22,829	399
Wagner Peyser	17.207	31572	335,700	5,866
Wagner Peyser - Military Spouse	17.207	31232	104,155	99,833
Wagner Peyser - Performance Incentives	17.207	33093	155,421	-
Disabled Veterans Outreach Program	17.801	31307	28,272	-
Disabled Veterans Outreach Program	17.801	32567	64,928	-
Local Veterans Outreach Program	17.801	31332	52,858	-
Local Veterans Outreach Program	17.801	32592	57,618	-
Total Employment Service Cluster			821,781	106,098
Unemployment Insurance:				
Unemployment Compensation	17.225	31257	13,453	1,943
Unemployment Compensation	17.225	32372	28,842	4,167
Reemployment and Eligibility Assessments	17.225	30712	48,647	7,028
Reemployment and Eligibility Assessments	17.225	32848	172,554	24,928
Total Unemployment insurance			263,496	38,066

(Continued)

See notes to schedule of expenditures of federal awards

**BREVARD WORKFORCE DEVELOPMENT BOARD, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Contract or Award Number	FY 2016-17 Expenditures	Expenditures Passed-Through to Subrecipients
U. S. Department of Labor (Continued):				
Passed-through:				
Florida Department of Economic Opportunity (Continued):				
WIOA Cluster:				
WIOA Adult Program:				
WIOA Adult	17.258	31687	342,863	150,664
WIOA Adult - Performance Incentives	17.258	33068	6,620	-
WIOA Youth Program:				
WIOA Youth	17.259	31132	1,036,132	615,635
WIOA Dislocated Worker Program:				
WIOA Dislocated Worker	17.278	29344	711,656	312,721
WIOA Dislocated Worker	17.278	31763	1,464,397	643,497
WIOA Dislocated Worker - Supplemental	17.278	31182	80,298	-
WIA Dislocated Worker - Military Youth	17.278	29044	81,262	58,513
Total WIOA Cluster			3,723,228	1,781,030
WIOA National Dislocated Worker Grants /				
WIA National Emergency Grants:				
WIA National Emergency Grants - JD NEG	17.277	28160	203,155	51,423
WIOA National Emergency Grants - SS NEG	17.277	29652	361,252	15,038
WIOA National Emergency Grants - Hurricane Matthew	17.277	32502	1,491,121	62,367
Total National Dislocated Worker Grants /			2,055,528	128,828
WIA National Emergency Grants				
Total Department of Labor			7,048,005	2,070,909
U.S. Department of Agriculture				
Passed-through:				
Florida Department of Economic Opportunity:				
Supplemental Nutrition Assistance Program	10.561	31432	53,036	49,312
Supplemental Nutrition Assistance Program	10.551	32347	159,107	147,934
Total Department of Agriculture			212,143	197,246
U.S. Department of Health and Human Services				
Passed-through:				
Florida Department of Economic Opportunity:				
Temporary Assistance for Needy Families	93.558	31497	293,885	163,590
Temporary Assistance for Needy Families	93.558	32247	832,014	463,138
Total Department of HHS			1,125,899	626,728
Total Expenditures of Federal Awards			\$ 8,386,047	\$ 2,894,883

See notes to schedule of expenditures of federal awards

**BREVARD WORKFORCE DEVELOPMENT BOARD, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE A – SCOPE OF AUDIT PURSUANT TO UNIFORM GUIDANCE

All Federal grant operations of the Brevard Workforce Development Board, Inc. (the "Organization") are included in the scope of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) audit (the Single Audit). The Single Audit was performed in accordance with the provisions of the OMB Compliance Supplement in Appendix XI of the Uniform Guidance (Revised April 2017, the "Compliance Supplement"). Compliance testing of all requirements, as described in the Compliance Supplement, was performed for the grant programs noted below. These programs represent all Federal award Type A programs with the fiscal year 2017 cash and noncash expenditures in excess of \$750,000 and other grants that ensure coverage of at least 20 percent of Federally granted funds.

The programs tested as major programs include:

<u>Federal Program</u>	<u>CFDA No.</u>
Supplemental Nutrition Assistance Program	10.561
Temporary Assistance for Needy Families	93.558
National Dislocated Worker Grants / WIA	
National Emergency Grants	17.277

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards includes all Federal to the Organization that had activity during the fiscal year ended June 30, 2017. The basis of accounting is described in Note 2 to the Board's financial statements. Additionally, it should be noted the Organization did not elect to use the 10 percent *de minimis* indirect cost rate.

NOTE C – FINDINGS OF NONCOMPLIANCE

There were no findings of noncompliance identified in connection with the 2017 Federal Single Audit.



**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**

Board of Directors
Brevard Workforce Development Board, Inc.
Brevard County, Florida

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 Brevard Workforce Development Board, Inc. (the "Organization"), which comprise the statement of financial position as of June 30, 2017, and the related statements of activities and cash flows for the fiscal year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 20, 2017.

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 Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended for the information of the management, Board of Directors, and grantor agencies and is not intended to be and should not be used by anyone other than these specified parties.



December 20, 2017



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

To the Board of Directors
Brevard Workforce Development Board, Inc.
Brevard County, Florida

Report on Compliance for Each Major Federal Program

We have audited Brevard Workforce Development Board, Inc.'s (the "Organization") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the fiscal year ended June 30, 2017. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Organization'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; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform 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 the Organization'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 the Organization's compliance.

Opinion on Each Major Federal Program

In our opinion, Brevard Workforce Development Board, Inc. 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 fiscal year ended June 30, 2017.

Report on Internal Control Over Compliance

Management of the Organization 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 the Organization'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 the Organization'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.



December 20, 2017

**BREVARD WORKFORCE DEVELOPMENT BOARD, INC.
SCHEDULE OF FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the financial statements of the Brevard Workforce Development Board, Inc.
2. No significant deficiencies or material weaknesses relating to the audit of the financial statements are reported in the 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*.
3. No instances of noncompliance material to the financial statements of Brevard Workforce Development Board, Inc. were disclosed during the audit.
4. No significant deficiencies or material weaknesses relating to the audit of the major federal award programs are reported in the independent auditor's report on compliance for each major program and on internal control over compliance required by the Uniform Guidance.
5. The independent auditor's report on compliance for each major federal awards program of Brevard Workforce Development Board, Inc. expresses an unmodified opinion.
6. There were no audit findings relative to the major federal awards tested for Brevard Workforce Development Board, Inc.
7. Dollar threshold for Type A programs was \$750,000. The programs tested as major programs include:

<u>Federal Program</u>	<u>CFDA No.</u>
Supplemental Nutrition Assistance Program	10.561
Temporary Assistance for Needy Families	93.558
National Dislocated Worker Grants / WIA	
National Emergency Grants	17.277

8. Brevard Workforce Development Board, Inc. was determined to be a low-risk auditee pursuant to the Uniform Guidance.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAMS

None

D. OTHER ISSUES

No summary schedule of prior audit findings is required because there were no prior audit findings related to Federal awards programs.

No corrective action plan is required because there were no findings required to be reported under the Federal Single Audit Act.

2016-17 Financial Compliance Monitoring Report
CareerSource Brevard
Local Workforce Development Board No. 13

Bureau of Financial Monitoring and Accountability
Florida Department of Economic Opportunity

December 11, 2017

107 East Madison Street
Caldwell Building
Tallahassee, Florida 32399
www.floridajobs.org



2016-17 Financial Compliance Monitoring Report
CareerSource Brevard
Local Workforce Development Board No. 13
Period Reviewed: July 1, 2016 – June 30, 2017

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I. MONITORING RESULTS

The Bureau of Financial Monitoring and Accountability (FMA) performed financial monitoring procedures based on the DEO 2016-17 Financial Monitoring Tool. The monitoring procedures performed included tests of transaction details, file inspections, and inquiries (1) to determine the status of recommendations from the prior year monitoring visit(s) and (2) to adequately support current year findings, other non-compliance issues and observations. Detailed information for these items is disclosed in the following section of this report.

Summarized below are the results of testing by category as detailed in the DEO 2016-17 Financial Monitoring Tool.

2016-17 Monitoring Results				
Category	Current Year Findings	Current Year Issues of Non-Compliance	Current Year Observations	Current Year Technical Assistance Provided
1.0 – Prior Year Corrective Action Follow-Up	-	-	-	-
2.0 – Financial Management Systems	-	-	-	-
3.0 – Internal Control Environment	-	-	-	-
4.0 – Cash Management and Revenue Recognition	-	-	-	-
5.0 – OSMIS Reporting and Reconciliation	-	-	-	-
6.0 – Prepaid Program Items	-	-	-	-
7.0 – General Ledger and Cost Allocation Statistics	-	-	-	-
8.0 – Payroll and Personnel Activity Report (PAR) Testing	-	-	-	-
9.0 – ETA Salary and Bonus Cap	-	-	-	-
10.0 – Individual Training Accounts (ITAs)	-	-	-	-
11.0 – Purchasing	-	-	-	-
12.0 – Contracting / Contract Monitoring	-	-	-	-
13.0 – Subawarding / Subrecipient Monitoring	-	-	-	-
14.0 – Property Management	-	-	-	-
15.0 – Disbursement Testing	-	-	-	-
Implementation of the Uniform Guidance Regulations	-	-	-	-
TOTAL	-	-	-	-

II. FINDINGS

There were no findings during the current period.

III. ISSUES OF NON-COMPLIANCE

There were no other non-compliance issues during the current period.

IV. OBSERVATIONS

There were no observation during the current period.

V. TECHNICAL ASSISTANCE

There was no technical assistance during the current period.



February 5, 2018

Information Brief

Financial Reports

Background

The three financial reports that follow this brief will provide the Governance/Finance Committee with the status of CareerSource Brevard's (CSB) funding, budgets, and expenditures for the fiscal period beginning on July 1, 2017 and ending on December 31, 2017.

Report Descriptions

CSB FINANCIAL REPORT (CHART 1)

- Displays final expenditures for the prior year, the current approved budget figures, and a comparison of year-to-date budget figures and actual year-to-date expenditures. The percentage of each line-item budget that has been expended to date is displayed in the final column of the report.
- The report is summarized into seven major categories: (1) management services; (2) infrastructure services; (3) technology services; (4) business services; (5) special grants and incentives; (6) fee for service activities; (7) contracted service providers; and (8) direct customer costs.
- Funding that is retained by the Department of Economic Opportunity (DEO) to pay personnel costs of State employees working in our one-stop system is added to the CSB annual budget to arrive at the total workforce budget for Brevard.
- Scholarship Unit customer Individual Training Account (ITA) activity is analyzed at the bottom of the report, including current budgets, obligations, expenses, and the % of each budget item that is obligated.

CSB FISCAL DASHBOARD INDICATORS (CHART 2)

- Displays the number of individuals identified as placed in EFM or found in Department of Revenue New Hire data, as reported on the DEO Monthly Management Report.

- Displays the number of job seekers in EFM who have not received a reportable service in the last 90 days, as reported on the DEO Monthly Management Report.
- Displays the total number of advertised occupations for each month, as reported on the Help Wanted OnLine Monthly Job Demand Report.
- Calculates the CSB total monthly spending per job placement (total monthly expenditures divided by total monthly job placements).
- Displays the quarterly calculations for required spending caps:
 - 1) Administration – limited to 10% of expenditures at year-end
 - 2) ITA Spending – minimum of 30% of expenditures at year-end
 - 3) Youth Spending – minimum of 75% for out-of-school youth

FEE FOR SERVICE ACTIVITIES (CHART 3)

- Reports current balance of unrestricted funds available.
- Displays revenue, expenses and the resulting profit or loss for each Fee for Service project in the current year (since July 1).
- Calculates each revenue and expense category as a percentage of total revenue earned for each revenue and expense category.



FY 2017-18 FINANCIAL REPORT

July 1, 2017 through December 31, 2017

Current Funding Level	12,541,000
Current Annual Budget	12,541,000
Unobligated Funds	0

	FY 2017 Actual Expense	FY 2018 Approved Budget	FY 2018 Y-T-D Budget	FY 2018 Y-T-D Expense	Percent of Budget Expended
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MANAGEMENT SERVICES *(Board Operations, Staff, Outreach, Financial Services)*

Salaries & Benefits	1,135,289	999,300	499,700	474,538	47.5%
Operating Expenses	211,451	310,100	155,100	59,508	19.2%
Total Management Services	1,346,740	1,309,400	654,800	534,046	40.8%

INFRASTRUCTURE SERVICES *(Rent, Phone, Utilities, Maintenance, Supplies)*

Brevard Workforce Facilities	744,484	829,300	414,700	386,878	46.7%
Operating Expenses	32,662	53,900	27,000	18,186	33.7%
Total Infrastructure	777,146	883,200	441,700	405,064	45.9%

TECHNOLOGY SERVICES *(IT Staff, Telecom Services, Computer Hardware and Software)*

Salaries & Benefits	222,410	216,000	108,000	107,647	49.8%
Operating Expenses	259,313	251,300	125,700	74,602	29.7%
Total Technology Services	481,723	467,300	233,700	182,249	39.0%

BUSINESS SERVICES *(Employer Outreach and Business Support Staff)*

Salaries & Benefits	690,694	620,300	310,200	332,911	53.7%
Operating Expenses	12,790	22,400	11,200	9,081	40.5%
Total Business Services	703,484	642,700	321,400	341,992	53.2%

GRANTS & INCENTIVES	305,987	2,861,900	715,500	114,544	4.0%
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FEE FOR SERVICE ACTIVITIES	151,156	200,000	100,000	49,510	24.8%
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TOTAL OPERATING BUDGET	3,766,236	6,364,500	2,467,100	1,627,405	25.6%
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CONTRACTED SERVICES

General Contractor (C2 GPS)	2,761,437	2,800,000	1,400,000	1,322,672	47.2%
AARP BTW Services (C2 GPS)	57,573	38,900	19,500	31,140	80.1%
NEG AIM Services (C2 GPS)	15,038	13,800	6,900	3,597	26.1%
NEG Matthew Services (C2 GPS)	62,367	131,700	65,900	28,610	21.7%
NEG Irma Services (C2 GPS)	0	77,800	38,900	39,163	50.3%
America's Promise (CSCF)	0	163,700	81,900	52,314	32.0%
Total Contracted Services	2,896,415	3,225,900	1,613,100	1,477,496	45.8%

CUSTOMER SERVICES

Formula Funds - Training Activities *	829,249	962,500	481,300	418,700	43.5%
Formula Funds - Support Services *	36,891	37,500	18,800	21,421	57.1%
Other Grants - Training Activities	1,083,798	1,850,600	462,700	447,138	24.2%
Other Grants - Support Services	90,830	100,000	25,000	32,008	32.0%
Total Training Services	2,040,768	2,950,600	987,800	919,267	31.2%

TOTAL PROGRAM BUDGET	4,937,183	6,176,500	2,600,900	2,396,763	38.8%
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TOTAL ANNUAL BUDGET	8,703,419	12,541,000	5,068,000	4,024,168	32.1%
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STATE-LEVEL FUNDING	733,153	684,100	342,100	399,929	58.5%
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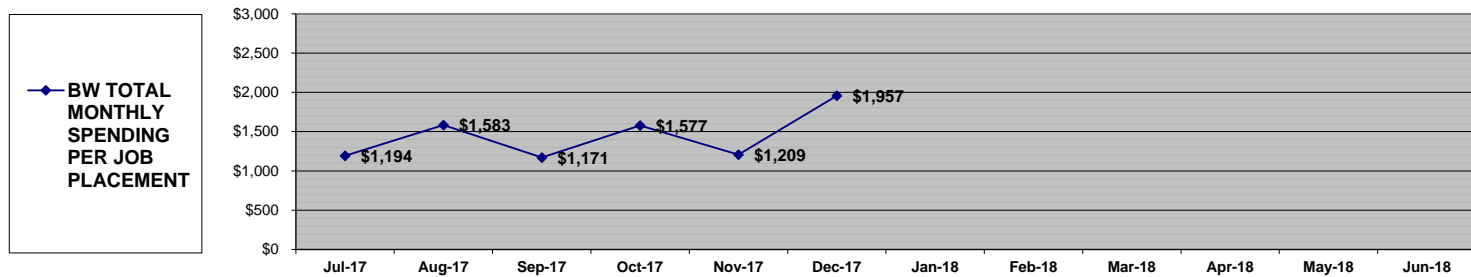
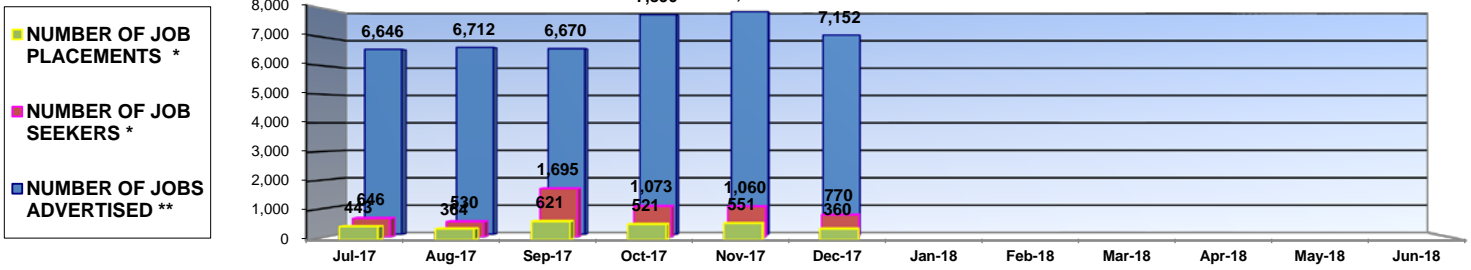
TOTAL WORKFORCE BUDGET	9,436,572	13,225,100	5,410,100	4,424,097	33.5%
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	FY 2017 Actual Expense	FY 2018 Approved Budget	FY 2018 Current Obligations	FY 2018 Y-T-D Expense	% of ITA Funds Obligated
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*CUSTOMER ACTIVITY

Job Seeker ITAs	267,021	288,800	339,030	144,060	117.4%
Employer OJT/AWE/EWT	562,228	668,300	389,944	274,640	58.3%
Incentives & Materials	36,891	42,900	53,180	29,448	124.0%
Total Customer ITA Activity	866,140	1,000,000	782,154	448,148	78.2%

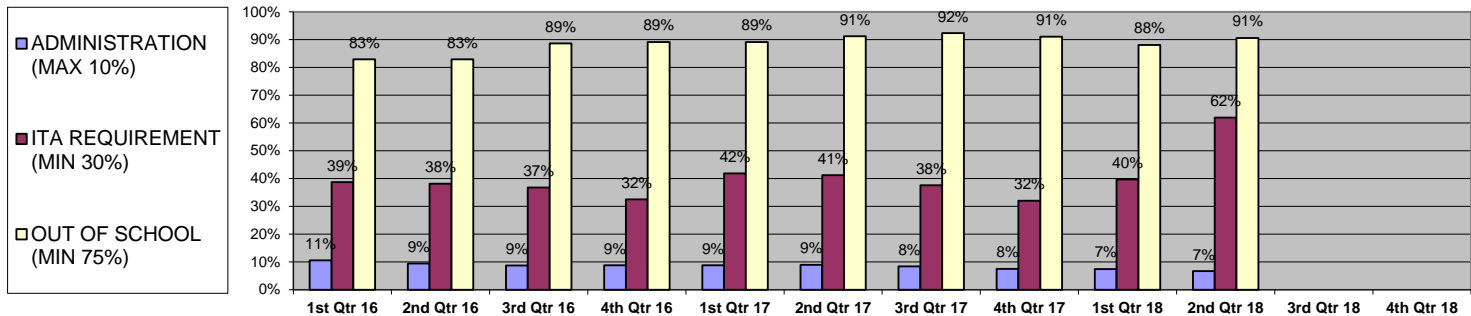
MONTHLY JOBS REPORT & BW SPENDING PER JOB PLACEMENT



* Source - DEO Monthly Management Reports

** Source - HWOL Monthly Job Demand Reports

ANNUAL SPENDING CAPS BY QUARTER



PROGRAM SPENDING:											
ADMINISTRATION (MAX 10%)	180,634	359,136	498,050	723,120	158,006	316,211	456,985	658,119	137,070	269,784	
PROGRAM ACTIVITIES	1,523,708	3,437,476	5,219,242	7,495,996	1,631,825	3,195,398	4,992,059	8,045,300	1,695,133	3,754,384	
CUSTOMER SPENDING:											
STATE ITA COSTS (MIN 30%)	182,121	380,119	569,491	752,304	167,278	383,623	546,442	762,055	183,637	405,170	
OTHER PROGRAM COSTS	288,115	616,606	977,589	1,563,640	231,838	546,304	907,802	1,616,328	279,361	248,451	
YOUTH SPENDING:											
IN-SCHOOL	41,850	91,698	100,942	112,030	30,644	50,167	65,864	85,514	37,032	59,962	
OUT-OF-SCHOOL (MIN 75%)	203,480	445,840	786,749	920,246	251,721	522,113	790,366	867,358	274,370	576,159	



CURRENT YEAR FEE FOR SERVICE ACTIVITIES (7/1/2017 - 12/31/2017)

Unrestricted Balances: Cash on Hand \$181,155 Certificates of Deposit \$71,396 Total \$252,551

	Healthcare Ambassador Program		% of Revenue		Juniors to Jobs Program		% of Revenue		Ticket to Work Program		% of Revenue		Tobacco Free Florida Program		% of Revenue		Foundation Grants & Other Fee for Service Activities		% of Revenue		TOTALS		% of Revenue	
Revenue																								
Grant Awards	\$	41,599	100.0	\$	-	-	\$	-	0.0	\$	6,638	100.0	\$	-	0.0	\$	48,237	50.8						
Sponsorship Revenue	-	0.0	-	-	-	0.0	-	0.0	-	0.0	-	0.0	-	0.0	-	0.0	-	0.0						
Donated Revenue	-	0.0	-	-	-	0.0	-	0.0	-	0.0	-	0.0	-	0.0	-	0.0	-	0.0						
Charges For Services	-	0.0	-	-	46,611	100.0	-	0.0	-	0.0	-	0.0	-	0.0	-	0.0	46,611	49.1						
Website Licenses	-	0.0	-	-	-	0.0	-	0.0	-	0.0	-	0.0	-	0.0	-	0.0	-	0.0						
Interest Earnings	-	0.0	-	-	-	0.0	-	0.0	-	0.0	26	100.0	26	100.0	26	100.0	26	0.0						
Revenue from DWI	-	0.0	-	-	-	0.0	-	0.0	-	0.0	-	0.0	-	0.0	-	0.0	-	0.0						
Total Revenue	\$	41,599	100.0	\$	-	-	\$	46,611	100.0	\$	6,638	100.0	\$	26	100.0	\$	94,874	100.0						
Expenses																								
Personnel	\$	33,735	81.1	\$	-	-	\$	-	0.0	\$	425	6.4	\$	2,035	7826.9	\$	36,195	38.2						
Travel / Training	922	2.2	-	-	-	0.0	-	0.0	-	0.0	-	0.0	-	0.0	-	0.0	922	1.0						
Outreach	-	0.0	-	-	-	0.0	-	0.0	-	0.0	-	0.0	-	0.0	-	0.0	-	0.0						
Software	-	0.0	-	-	-	0.0	-	0.0	-	0.0	-	0.0	-	0.0	-	0.0	-	0.0						
Supplies	567	1.4	-	-	-	0.0	-	0.0	-	0.0	62	238.5	629	0.7										
Equipment	-	0.0	-	-	-	0.0	-	0.0	-	0.0	-	0.0	-	0.0	-	0.0	-	0.0						
Professional Services	30	0.1	-	-	-	0.0	16	0.2	6,829	26265.4	6,875	7.2												
Customer Wages	-	0.0	-	-	-	0.0	-	0.0	-	0.0	-	0.0	-	0.0	-	0.0	-	0.0						
Customer Support	-	0.0	-	-	-	0.0	-	0.0	-	0.0	-	0.0	-	0.0	-	0.0	-	0.0						
Indirect Costs	6,345	15.3	-	-	-	0.0	79	1.2	6,437	24757.7	12,861	13.6												
Total Expenses	\$	41,599	100.0	\$	-	-	\$	-	0.0	\$	520	7.8	\$	15,363	59088.5	\$	57,482	60.6						
Net Profit (Loss)	\$	-	0.0	\$	-	-	\$	46,611	100.0	\$	6,118	92.2	\$	(15,337)	-58988.5	\$	37,392	39.4						

VENDOR PAYMENTS REPORTED FROM 10/1/17 - 12/31/17 (>\$1,500)

DATE	VENDOR	AMOUNT	PURPOSE
10/02/17	Merritt Island Air & Heat	1,506.00	Emergency A/C repairs for Palm Bay Center
10/04/17	Grau and Associates	13,000.00	CSB annual financial audit - second payment
10/05/17	EZ Mobile Fingerprint LLC	6,710.00	Background checks for Hurricane Irma program
10/19/17	CDW-G	3,736.00	Cisco SMARTnet annual maintenace renewal
10/24/17	EZ Mobile Fingerprint LLC	3,172.00	Background checks for career center staff
10/26/17	Suntrust / Enterprise Rent-A-Car	5,425.00	Rental trucks for Hurricane Matthew cleanup
10/31/17	KnowBe4	1,620.00	Security awareness training subscription for staff
10/31/17	Wright Express	2,571.00	Fuel for Hurricane Matthew rental vehicles
11/16/17	United Rentals	2,901.00	Utility vehicles for Hurricane Matthew cleanup
11/26/17	SunTrust / Enterprise Rent-A-Car	4,183.00	Rental trucks for Hurricane Matthew cleanup
11/26/17	SunTrust / Hyatt Regency Orlando	5,975.00	Lodging for staff to attend Workforce Summit
11/26/17	SunTrust / CareerBuilder	5,400.00	CareerBuilder.com resume database subscription
11/26/17	SunTrust / Mowlco Trailers of Brevard	2,317.00	Trailer for Hurricane Matthew cleanup
11/28/17	United Rentals	3,032.00	Utility vehicles for Hurricane Matthew cleanup
11/30/17	Wright Express	4,211.00	Fuel for Hurricane Matthew rental vehicles
12/01/17	Grau and Associates	2,000.00	CSB annual financial audit - final payment
12/11/17	Essential Education	2,812.00	TABE Academy Study Program (75 seats)
12/14/17	Professional Service Industries	1,990.00	Indoor air quality assessment for Rockledge CC
12/18/17	Macedonia Community Development Corp	5,000.00	Consulting for nursing career training grant
12/26/17	Suntrust / Enterprise Rent-A-Car	17,936.00	Rental trucks for Hurricane Matthew cleanup
12/31/17	Wright Express	4,044.00	Fuel for Hurricane Matthew rental vehicles
TOTAL		99,541.00	