



Governance/Finance Committee Meeting
February 3, 2020 – 3:00pm
CSB Boardroom
(Teleconference 321-394-0707)

Attendees: Daryl Bishop (Chair), William Chivers, Lloyd Gregg, Wayne Olson, Amar Patel

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	<i>Daryl Bishop</i>
Introductions	
Public Comment:	
Action Items:	
A. Approval of Governance/Finance minutes for 11/4/19	<i>Daryl Bishop</i> 1 – 2
B. Board Member Reappointments	<i>Marci Murphy</i> 3 - 10
C. Board Member Nominations	<i>Marci Murphy</i> 11 - 12
Discussion/Information Items:	
D. Procurement Payment Payroll Policy	<i>Richard Meagher</i> 13 – 19
E. Travel Training Policy	20 – 26
F. Audit Review	27 – 51
G. Financial Reports	52 – 56
H. Vendor Payment Report	57
Adjourn	

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting is asked to advise CareerSource Brevard at least 48 hours prior to the meeting by contacting Lyn Sevin at (321) 394-0507. Persons who are hearing or speech impaired can contact Lyn Sevin through the Florida Relay Service by dialing 7-1-1

Upcoming Meetings:

All meetings are in the CSB Boardroom unless otherwise note

February 2020

3rd Executive Committee-4:00pm
 20th Board of Directors-8:00am

March 2020

No meetings

April 2020

14th Industry Workforce Committee-8:30am
 28th Career Center Committee-8:30am

May 2020

4th Governance/Finance Committee-3:00pm
 4th Executive Committee-4:00pm
 21st Board of Directors Retreat-8:00am-TBD

June 2020

No meetings

CareerSource Brevard (CSB)
Governance/Finance Committee Meeting
November 4, 2019

MINUTES

Members in Attendance: Amar Patel (Chair) (via teleconference), William Chivers, Lloyd Gregg, Wayne Olson

Members Absent: Daryl Bishop.

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

Guests: None

Amar Patel called the meeting to order at 3:00pm.

Public Comments: There was no public comment.

Action Items:

Approval of Governance/Finance Committee Minutes

Motion to approve the Governance/Finance Committee (GFC) minutes for August 8, 2019 made by William Chivers and seconded by Lloyd Gregg. Motion passed unanimously.

Discussion/Information Items:

Audit and Monitoring Activity

Staff presented Audit & Monitoring Activity Report for first quarter of program year 2019-2020.

Policies

Staff reviewed the changes to Cell Phone and Travel Policies as outlined in the agenda brief. There was brief discussion on both policies.

New Budget Format

Staff presented a revised quarterly financial report which is consistent with the one to be used in the upcoming Board Orientation training. The improved format displays budgeted revenue, budgeted expenditures, and actual expenditures to date for each of CSB's major funding streams, as recommended by the external monitors. It also provides a comparison of actual indirect costs with those recovered from the federally negotiated indirect cost rate, and shows a current funding surplus or deficit. There was brief discussion on the new format.

Melbourne Chamber of Commerce

Ms. Murphy said that she needs a board member to represent CSB as an ex officio member on the Melbourne Chamber of Commerce Board of Directors. Daryl Bishop plans to resign this seat in January 2020. The Chamber meets one morning per month and staff will provide workforce updates to share at the meetings. The seat will also be offered to the Executive Committee and then to the full Board of Directors.

Financial Reports

Staff reviewed the financial activity for the fiscal period ending on September 30, 2019. There was discussion on indirect costs.

Vendor Payment Report

Staff reviewed the Vendor Payment report from July 1, 2019 through September 30, 2019.

Other Business

Ms. Murphy said that Joe Angelastro has resigned from the Board leaving a vacant business seat. She requested help filling the seat and will present more information at the next meeting. Discussion followed with a few suggestions being presented.

Adjournment:

Amar Patel adjourned the meeting at 3:41pm.

Submitted by,

Reviewed by,

(signature on file)
Lyn Sevin

11/13/2019
Date

(signature on file)
Amar Patel

11/13/2019
Date



February 3, 2020

Action Brief

Board Member Re-Appointments

According to the CareerSource Brevard (CSB) bylaws, Article IV, para. E, "Directors of the Board shall serve three (3) year terms. Prior to expiration of their term, the Governance/Finance Committee will review each membership and may ask one or more Board Directors to serve additional term(s) upon the expiration of their current term, subject to Board approval".

On June 30, 2020, the following Board of Directors' term will be expiring.

Daryl Bishop – Area President, Seacoast National Bank

Colleen Browne – Campus President, Keiser University

William Chivers – President, RUSH Construction, Inc.

Robert Jordan – President/CEO, Genesis VII, Inc.

Paula Just – Chief Human Resources Officer, Health First, Inc.

Linda Miedema – VP Academic Affairs, Eastern Florida State College

Lynda Weatherman – President, EDC of Florida's Space Coast

Attached is a matrix showing mandatory/non-mandatory members (attachment A) and their attendance record for the past three years (attachment B).

Discussion

Does the committee want the president to ask these members if they would be interested in serving an additional term?

Brevard Workforce Development Board (dba CareerSource Brevard)
Region 13

MEMBERS TERM CHART
REGIONAL WORKFORCE DEVELOPMENT BOARD
(effective July 10, 2019)

	WFDB MEMBERNAME, ADDRESS & ORGANIZATION	CATEGORY	NOMINATING ORGANIZATION	DEMOGRAPHICS	TERM OF APPOINTMENT	MEMBER SINCE
1	Frank Abbate County Manager Brevard County Management 2725 Judge Fram Jamieson Way, Bld C Viera, FL 32940	Government Representative	Brevard County Board of County Commissioners	FW	7/9/19 through 6/30/22	4/1/2018
3	Shawn Beal Business Manager IBEW 2395 N. Courtenay Parkway Suite 103 Merritt Island, FL 32953	Labor Organization	Space Coast AFL-CIO	MW	7/9/19 through 6/30/22	9/6/2016
4	Daryl A. Bishop Area President Seacoast National Bank 300 S. Harbor City Blvd., Melbourne, FL 32901	Business	EDC of Florida's Space Coast	MW	7/1/17 through 6/30/20	7/12/2011
5	Lynn Brockwell-Carey Executive Director Neighbor Up Brevard 1151 Masterson Street Melbourne, FL 32935	Community Based Organization (Youth)	Melbourne Regional Chamber of East Central Florida	FW	7/9/19 through 6/30/22	7/9/2019
6	Colleen Browne Campus President Keiser University 900 S. Babcock Street Melbourne, FL 32901-1230	Education and Training Provider	Melbourne Palm Bay Area Chamber of Commerce	FW	7/1/17 through 6/30/20	9/27/2005

7	William Chivers President RUSH Construction, Inc. 6285 Vector Space Blvd. Titusville, FL 32780-8040	Business	Titusville Area Chamber of Commerce	MW	7/1/17 through 6/30/20	9/27/2005
8	Susan Glasgow President/CEO Kegman Inc. 3070 Venture Lane, Suite 104 Melbourne, FL 32934-8181	Business	EDC of Florida's Space Coast	FW	7/9/19 through 6/30/22	9/17/2013
9	Lloyd Gregg VP/GM Spaceflight Support Svcs ASRC Federal 150 Cocoa Isles Blvd, Suite 401 Cocoa Beach, FL 32931	Business	Cocoa Beach Regional Chamber of Commerce	MW	7/10/18 through 6/30/21	7/10/2018
10	Nancy Heller Project Director SCSEP 17E. Hibiscus Blvd, Ste 216 Melbourne, FL 32901	Government Representative- Employment Service	SCSEP A program of AARP under Title V	FW	7/9/19 through 6/30/22	5/13/2014
11	Art Hoelke General Manager/Vice President Knight's Armament Company 701 Columbia Blvd. Titusville, FL 32780	Workforce-Joint labor- management Apprenticeship Program	Titusville Area Chamber of Commerce	MW	7/9/19 through 6/30/22	7/9/2019
12	Robert L. Jordan, Jr. President/CEO Genesis VII, Inc. 1605 White Drive Titusville, FL 32780	Business	Titusville Area Chamber of Commerce	MB	7/1/17 through 6/30/20	12/13/2011
13	Paula Just Chief Human Resources Officer Health First, Inc. 6450 U.S. Highway 1 Suntree, FL 32940	Business	Melbourne Regional Chamber of East Central Florida	FW	7/1/17 through 6/30/20	9/16/2014

14	Jennifer Kenny Organizer, IBEW 606 1990 West New Haven Ave, Suite 103 Melbourne, FL 32904	Labor Organization	Space Coast AFL-CIO	FW	7/9/19 through 6/30/22	9/6/2016
15	Traci Klinkbeil Community Administrator Department of Children & Families 375 Commerce Parkway, Ste 101 Rockledge, FL 32955	TANF	Brevard County board of County Commissioners	FW	7/9/19 through 6/30/22	9/1/2015
16	Travis Mack President/CEO Saalex Solutions, Inc. 1006 Pathfinder Way Rockledge, FL 32940	Business	Cocoa Beach Regional Chamber of Commerce	MB	7/10/18 through 6/30/21	12/15/2015
17	Mike Menyhart President of Operations Migrandy Corp. 675 Cypress Drive Merritt Island, FL 32952	(Small) Business	Brevard County Manufacturing Association	MW	7/10/18 through 6/30/21	June 1996
18	Linda Miedema VP Academic Affairs Eastern Florida State College 1519 Clearlake Road Cocoa, FL 32922	Education and Training Provider-Higher Education	Eastern Florida State College	FW	7/1/17 through 6/30/20	12/9/2014
19	Wayne Olson Area 3 Director Vocational Rehabilitation 3555 Maguire Blvd. Suite 205 Orlando, FL 32803	Vocational Rehabilitation	Vocational Rehabilitation	MW	7/10/18 through 6/30/21	4/11/2006
20	Amar Patel Executive Director Brevard Achievement Center 1845 Cogswell St Rockledge FL 32955	Community Based Organization	BAC	MO	12/4/18 through 6/30/21	12/4/2018

21	Mark Mullins Superintendent Brevard Public Schools 2700 Judge Fran Jamieson Way Viera, FL 32940-6601	Adult Education	Brevard Schools	MB	9/18/2018 through 6/30/21	9/18/2018
22	Terry Schrupf President/CEO Florida Sports & Spinal Rehab 6300 N Wickham Road, Ste 116 Melbourne, FL 32940	Business	Melbourne Regional Chamber of East Central Florida	MW	7/9/19 through 6/30/22	5/28/2013
23	Patricia Stratton VP & IMCS Program Manager Abacus Technology Corp 8550 Astronaut Blvd. Cape Canaveral, FL 32920-4304	Business	Cocoa Beach Area Chamber of Commerce	FW	7/9/19 through 6/30/22	5/28/2013
24	Lynda Weatherman President EDC of Florida's Space Coast 6525 Third Street, Suite 305 Rockledge FL 32955	EDC and Business	Economic Development Commission	FW	7/1/17 through 6/30/20	May 1993



Board of Directors
Meeting Attendance Record PY 2016-2017

	BOARD MEMBER	JUL 15	JUL 28	AUG	NOV	FEB Annual Meeting & Retreat	MAY	
1	Beal, Shawn	n/a	n/a	n/a	A	P	P	
2	Blackburn, Desmond	A	P	P	A	A	P	
3	Bishop, Daryl	A	P	P	P	A	P	
4	Browne, Colleen	P	P	P	P	A	A	
5	Chivers, William	P	P	P	P	P	P	
6	Coxwell, Dale	A	P	P	A	P	A	
7	Glasgow, Susan	P	P	P	P	A	P	
8	Greco, Debra	P	P	A	P	P	A	
9	Heller, Nancy	P	P	A	P	A	P	
10	Jordan, Robert	P	P	P	P	P	P	
11	Just, Paula	P	P	P	A	P	P	
12	Kenny, Jennifer	n/a	n/a	n/a	A	P	P	
13	Klinkbeil, Traci	P	P	P	P	P	P	
14	Mack, Travis	A	P	P	P	P	A	
15	Menyhart, Mike	P	P	P	A	P	P	
16	Miedema, Linda	P	P	P	A	P	A	
17	Olson, Wayne	A	A	P	P	P	P	
18	Schrumpf, Terry	P	P	P	P	P	A	
19	Smith, Kevin	n/a	n/a	n/a	P	P	P	
20	Stratton, Patricia	P	P	A	P	A	P	
21	Taibl, Ronald	P	P	P	P	P	A	
22	Weatherman, Lynda	A	A	A	P	A	A	
23	Venetta Valdengo	A	P	P	A	P	A	
	Total attendance	13	18	16	15	16	14	0

[Click for Roster](#)

Board of Directors
Meeting Attendance Record PY 2017-2018

	BOARD MEMBER	Aug	Nov	FEB Annual Meeting & Retreat	Mar	May	Jun (training)
1	Angelastro, Joe	N/A	N/A	N/A	N/A	N/A	P
2	Abbate, Frank	N/A	N/A	A	P	P	A
3	Beal, Shawn	A	A	P	P	A	A
4	Blackburn, Desmond	P	A	A	A	A	A
5	Bishop, Daryl	P	P	P	P	P	P
6	Browne, Colleen	P	P	A	P	P	P
7	Chivers, William	P	P	P	P	P	A
8	Coxwell, Dale	P	P	A	P	P	A
9	Glasgow, Susan	P	P	P	P	P	P
10	Greco, Debra	A	A	A	A	A	A
11	Gregg, Lloyd	N/A	N/A	N/A	N/A	N/A	A
12	Heller, Nancy	P	P	P	P	A	P
13	Jordan, Robert	P	P	P	P	P	A
14	Just, Paula	P	A	P	P	P	A
15	Kenny, Jennifer	A	A	P	P	A	A
16	Klinkbeil, Traci	A	P	P	P	P	P
17	Mack, Travis	A	P	P	A	A	A
18	Menyhart, Mike	P	P	P	A	P	P
19	Miedema, Linda	A	P	P	P	A	A
20	Olson, Wayne	P	P	P	P	P	P
21	Schrumpf, Terry	P	A	A	A	A	A
22	Smith, Kevin	A	A	N/A	N/A	N/A	N/A
23	Stratton, Patricia	A	P	A	P	P	A
24	Taibl, Ronald	P	P	N/A	N/A	N/A	N/A
25	Weatherman, Lynda	A	A	P	P	A	A
	Total attendance	13	14	14	16	12	8

[Click for Roster](#)

Board of Directors
Meeting Attendance Record PY 2018-2019

	BOARD MEMBER	Aug	Nov	FEB	May Annual Meeting & Retreat
1	Abbate, Frank	P	P	A	A
2	Angelastro, Joe	P	A	A	A
3	Beal, Shawn	P	P	A	P
4	Bishop, Daryl	P	P	A	P
5	Browne, Colleen	P	P	A	A
6	Chivers, William	A	P	P	A
7	Coxwell, Dale	A	A	A	N/A
8	Glasgow, Susan	P	P	P	P
9	Gregg, Lloyd	P	A	A	A
10	Heller, Nancy	P	A	P	P
11	Jordan, Robert	A	P	P	P
12	Just, Paula	P	P	P	P
13	Kenny, Jennifer	P	P	P	P
14	Klinkbeil, Traci	P	A	P	P
15	Mack, Travis	A	A	A	P
16	Menyhart, Mike	P	P	P	P
17	Miedema, Linda	A	A	P	P
18	Mullins, Mark	N/A	P	A	P
19	Olson, Wayne	P	P	P	P
20	Patel, Amar	N/A	N/A	P	P
21	Schrumpf, Terry	A	P	A	A
22	Stratton, Patricia	A	P	A	P
23	Weatherman, Lynda	A	P	P	P
24					
25					
	Total attendance	13	15	12	16



February 3, 2020

Action Brief

Board Member Nomination

Background

According to the CareerSource Brevard (CSB) bylaws, Article IV, para. C, "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 fill vacancies on the Board shall be held throughout the year with nominations received and vetted through the Governance/Finance Committee. Nominees shall be voted on at Board meetings by a majority of Directors then holding office."

The nominations below would fill the business seat vacated by Joe Angelastro.

Potential members must meet the following criteria:

- Be an business owner, chief executive officer, chief operating officer, or other individual with optimum policymaking or hiring authority;
- have five or more employees; and
- provide employment opportunities in in-demand industry sectors or occupations, i.e. IT, retail, construction, healthcare, manufacturing or aviation/aerospace.

Staff and this Committee were solicited for possible recommendations. The following organizations and persons were brought forth for consideration:

1. Kirsten Patchett, Embraer – Kirsten is the Vice President of Human Resources USA and Executive Aviation.
2. Randy May, Ambassador Services, Inc. Port Canaveral – Randy started his company in 1981 which handles a vast array of services including extensive cargo handling, the largest cold storage facility on the Southeast coast, experienced stevedores, and advanced specialized equipment. The company employees 216 people.
3. Chris Hughes, Eau Gallie Electric – Chris is a graduate of the United States Military Academy at West Point with a bachelor's degree in Mechanical

Engineering. He served in the US Army and was awarded the Bronze Star. Eau Gallie Electric provides electrical contracting services and long life power generation equipment.

Are there any other nominations the Committee would like the president to pursue? When/if interest is established, Board Members may be solicited to accompany the President in attending the first-interest meeting. The selected potential board member will be brought forth at the next Governance/Finance Committee meeting for approval. The approved candidate will be brought forth to the full Board of Directors for approval. Action by the full Board of Directors will result in requesting ratification action by the Brevard County Commission for the appointment.

Action

Recommend CSB President to reach out to prospective board members in Committee-recommended order to solicit interest.

February 3, 2020

Information Brief

CSB Procurement Policy Update

Background

On January 31, 2019 the U.S. Department of Labor released a memorandum authorizing grantees to increase their simplified acquisition threshold for small purchases from \$150,000 to \$250,000. Purchases below this simplified acquisition threshold do not require advertisement for competitive proposals or bids. CSB is revising its procurement policy to incorporate this change.

This increase in the CSB small purchase threshold is necessitated by a significant increase in heavy equipment rentals for our hurricane restoration projects. Two of our current vendors (The Cat Rental Store and Sunbelt Rentals) will soon exceed the previous annual threshold of \$150,000. We also plan to advertise and release a formal request for equipment rental proposals in anticipation of an even higher volume of rentals prior to the end of the current program year. These proposals will be rated and ranked by a review team for Board approval at the May meeting.

The policy revision also incorporates a new “piggyback” procurement clause that allows CSB to adopt and utilize existing procurement actions of State and local governments and other public entities. This language was recommended by our external monitors, and it will add additional flexibility to future CSB procurement actions.

Update

The attached CSB policy FIN 95-01 entitled “Procurement/Payment/Payroll” has been revised, effective January 16, 2020, to reflect an increase in the simplified acquisition threshold to \$250,000 and the addition of a new “piggyback” procurement clause.

BREVARD WORKFORCE DEVELOPMENT BOARD

POLICY TITLE: Procurement/Payment/Payroll POLICY NUMBER: FIN 95-01

APPLICATION

Brevard Workforce Development Board, Inc. (BWDB) DBA CareerSource Brevard (CSB) employees.

REFERENCE

Florida Statute §112.3143(1) (b), Public Officers, Employees, and Records; Florida Statute §445.007 (1) and (11), Workforce Innovation and Opportunity Act of 2014, 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2010 General Appropriations Bill & the 2011 Appropriations Implementation Bill, CareerSource Florida State and Local Workforce Development Board Contracting Conflict of Interest (COI) Policy of May 17, 2017, CSB Policies PER 08-05 Conflict of Interest and PLN 00-02 Support Services.

OBJECTIVE

To set forth corporate policy and guidance regarding the procurement of goods and services, preparation and distribution of checks, and processing of payrolls. To ensure the purchase of goods and services is conducted in an open manner with competitive pricing, proper management and oversight controls to ensure Finance accountability and efficiency and to prevent waste, fraud and abuse and avoid acquisition of unnecessary or duplicative items.

POLICY

I. PROCUREMENT

All procurement of goods and services should be initiated with an electronic Purchase Requisition. This includes procurement for office supplies, repairs, equipment, advertising, printing, airline tickets, registration fees, subscriptions, publications, and all customer supplies. The only exceptions are items which have been pre-approved by a contract or agreement.

The Purchase Requisition should include the following information:

- 1) date the requisition is prepared;
- 2) name of the employee requisitioning the goods or services;
- 3) name of the person the goods or services are for (if applicable);
- 4) name and address of the requested vendor;
- 5) quantity, unit of measure, description, unit price, and total amount for each item (prices can be estimated if actual prices are not known);
- 6) total dollar amount of the requisition;
- 7) justification for requisitioning the goods or services;
- 8) method of procurement or determination of reasonableness; and

Date Effective: 04/01/2019 <u>02/01/20</u>	Revision Date: 03/28/19 <u>01/16/20</u>	Issued by: Marci Murphy
Revision No: 11 <u>12</u>	Supersedes: Revision dated 08/31/2017 <u>03/2819</u>	Signature on File

9) approval of requestor, department head and president (if applicable).

Purchase orders totaling \$1,500 or more will be submitted to the President (or designee) for approval. Those purchase orders totaling less than \$1,500 will be approved by the appropriate department head. However, the President has the ultimate approval authority over all purchase orders, and as such can deny those under \$1,500 if circumstances warrant. Once approved, the purchase order will be distributed to the vendor.

Invoices received for purchases with no prior authorization are subject to rejection without payment.

II. COMPETITIVE PROCUREMENT

CSB has established the following parameters for procurement of goods and services:

- (1) Purchases of up to \$ 10,000 (micro-purchases) - may be awarded without soliciting competitive quotations if CSB considers the price to be reasonable. A purchase requisition is required for all micro-purchases, and to the extent practicable, the micro-purchases will be distributed equitably among qualified suppliers;
- (2) Purchases between \$ 10,000 and less than \$25,000 - three quotes, either verbal or written, which will be documented and attached to a purchase requisition or included in the procurement file as appropriate, along with the use of a contract, agreement or purchase order;
- (3) Purchases between \$25,000 and less than ~~\$2~~150,000 - three written quotes, which will be documented and attached to a purchase requisition or included in the procurement file as appropriate, along with the use of a contract, agreement or purchase order;
- (4) Purchases of ~~\$150,000~~ 250,000 and greater - advertisement for competitive proposals or bids.

Purchases made based upon prices established by a state contract administered by the State of Florida, Department of Management Services or cooperative purchasing contract administered by National Joint Powers Alliance (NJPA), will not require further procurement actions. When making a purchase based upon a price established by a state or NJPA contract, the contract number, year and title will be noted on the documents maintained for the CareerSource procurement file.

Purchases made based upon a procurement made by another unit of local government, or a public entity established by law, such as (among others): early learning coalitions, other regional workforce boards or the State of Florida, will not require further procurement actions because these bodies are subject to the same or similar procurement requirements as CareerSource. When making a purchase based upon such a procurement, a copy of the procurement should be attached to the purchase requisition or the procurement file for that item as appropriate. If the item was a sole-source procurement, CareerSource may not rely on the procurement unless it meets the Noncompetitive Sole Source requirements described above. CareerSource may use this method provided the body has followed the same or similar procurement guidelines as CareerSource and can provide appropriate backup documentation.

Contracts, agreements and purchase orders under \$~~250~~150,000 do not require a rating team for selection of the vendor or service provider; however, every effort will be made to utilize CSB's vendor database in the selection process. CareerSource Brevard will ensure all prequalified lists of persons, firms, or products which are used are current and potential bidders will not be precluded from qualifying during the solicitation period. Qualified small and minority businesses and women's business enterprises and labor surplus area firms will be included on solicitation lists.

When procuring services by a competitive solicitation of \$~~150~~250,000 and greater, CSB will use the following structure:

- (1) Request for Proposal (RFP) process used for One-Stop Career Center services;
- (2) Invitation to Negotiate (ITN) or Invitation to Bid (ITB) process used for professional services; and
- (3) The President's authority to determine whether to use ITN/ITB or RFP process for other services and items to be procured at \$~~2~~150,000 and greater.

Elements of the request for proposal or bid should include the following (as applicable):

- a) Contract period
- b) Clear description of goods or services requested
- c) Funding source(s)
- d) General requirements and conditions
- e) Technical requirements in terms of functions to be performed or performance required, including a range of acceptable standards
- f) Experience, qualifications, and capacity
- g) Required performance metrics, if applicable
- h) Cost
- i) Specific features of brand-name or equal descriptions
- j) Timelines
- k) Evaluation process and criteria
- l) Assurances and certifications
- m) Preference for ecologically sound and energy-efficient products
- n) Appeal process

CareerSource Brevard will award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement.

Public notice of ITN, ITB or RFP will be provided through the CSB website and the use of a bidders list. Upon receipt of proposals by the published deadline, a review team will rate and rank the proposals, and prepare funding recommendations for approval by CSB. All service providers will be held accountable for achieving performance expectations, and will be rewarded or penalized based on performance.

With the exception of micro-purchases, some form of cost or price analysis shall be made and documented in the procurement files in connection with ~~every~~ procurement actions. Price analysis may be accomplished in various ways, including the comparison of price quotations submitted,

market prices and similar indicia, together with discounts. Cost analysis is the review and evaluation of each element of cost to determine reasonableness, allocability and allowability.

Sole source procurement will only be used under the following circumstances:

- (1) emergency situations where time constraints do not allow a competitive solicitation;
- (2) when only one supplier has the unique capacity to provide the goods or services required; or
- (3) when solicitation results in inadequate competition.

These situations will be justified in writing using the “Sole Source/Emergency Procurement Authorization” form (attached) and approved by the President.

The purchase of equipment having an acquisition cost of \$5,000 or more, and certain other items of cost identified in the OMB Uniform Administrative Requirements require prior approval from the Department of Economic Opportunity.

When possible, CareerSource Brevard may enter into state and local intergovernmental agreements where appropriate for procurement or use of common or shared goods and services and may use Federal excess and surplus property in lieu of purchasing new equipment and property.

All procurement contracts and other transactions between CareerSource Brevard and units of state and local governments using WIOA funds must be conducted only on a cost reimbursement basis. No provision for profit is allowed. Any excess of revenue over costs incurred for services provided by a governmental or non-profit entity must be included in program income.

CareerSource Brevard will negotiate profit as a separate element of the price for each contract in which there is no price competition and in all cases where cost analysis is performed. Costs or prices based on estimated costs for contracts are negotiated using the Federal cost principles.

The cost plus a percentage of cost or percentage of construction costs methods of contracting shall not be used.

For fixed amount subawards up to the Simplified Acquisition Threshold (~~\$2~~150,000), prior approval from DEO will be obtained. Payments will be based on meeting specific requirements of the Federal award and accountability is based on performance and results.

The award amount will be negotiated using the cost principles as the guide. The Board will use cost, historical cost, or unit pricing data to establish the fixed amount award with assurance the sub-recipient will realize no increment above actual cost. If the award is terminated before the completion of the project, the award amount will be adjusted. The sub-recipient will certify in writing to the Board at the end of the award that the project or activity was completed or the level of effort was expended. Prior written approval is required by the sub-recipient for changes in project leader or scope of effort.

Awards will not be made to a debarred or suspended party. This is required to be verified for all sub-recipient contracts and for vendor contracts greater than or equal to \$25,000, or procurements of Federally-required audit services in any amount.

A listing of all single unit purchases of \$1,500 or more, not previously approved within a contract or program, will be presented to the CSB Governance/Finance Committee at its regularly scheduled meetings for information purposes.

III. RELATED PARTY PROCUREMENT

As per Florida Statutes 445.007 (1) and (11), no board shall enter into a contract with its board members, with organizations represented by its board members or entities in which its board members have a relationship with the contracting vendor.

However, at a board's discretion an exemption to the above prohibition may be made under certain conditions contained in the CSF COI Policy, and as described in BWDB Policy Number PER 08-05 Conflict of Interest.

An allowed procurement (or contract) with an organization or individual represented on the board directors, relatives of board members, CSB employees, or their relatives equal to or exceeding \$25,000 must be approved by a two-thirds vote of the entire board. The board member who could benefit financially from the transaction must abstain from voting on the contract. A "relative" is defined as any father, mother, son, daughter, husband, wife, brother, sister, father-in-law, mother-in-law, son-in-law, or daughter-in-law.

CSB will forward the contract and any relevant documentation to the Department of Economic Opportunity and CareerSource Florida Inc. for review and approval before the contract can be executed. This documentation along with a completed contract information form certified by the CSB Board Chair must be submitted after approval of the contract.

The procurement (or contract) with an organization or individual represented on the board of directors, their relatives, CSB employees, or relatives of employees valued under \$25,000 must be approved by a two-thirds vote of the entire board. The board member who could benefit financially from the transaction must abstain from voting on the contract. All such procurements must follow this requirement. The approval of such contracts shall not be delegated to staff or committees. Once approved by two-thirds vote CSB must report the decision to the Department of Economic Opportunity and CareerSource Florida Inc. within 30 days after approval.

The board's policy requires that all board employees disclose known conflicts of interest and notify the board of any contract that may benefit them personally, or their relatives.

If ratification is not given by two-thirds vote of the entire board, then the contract would cease and any funds already paid to the board member's organization would be provided from unrestricted funds.

IV. CUSTOMER PROCUREMENT

The CSB Scholarship Unit provides management and oversight for the customer-level budgeting process. Customer training and support obligations (Individual Training Accounts) must receive Scholarship Unit approval before customer expenses can be incurred. Only support service expenses for one-time issuance of \$250 or less are exempt from this requirement as set forth in

Policy Number PLN 00-02 Support Services.

Once approved, customer ITA budgets and/or budget amendments are submitted to the Finance Department for processing. Customer “Voucher for Services” forms (attached) are then issued by one-stop personnel to training providers and other vendors in accordance with ITA funds authorized in the budget. Vouchers require signatures of both the customer and staffing specialist. Vouchers totaling \$250 or more also require the site manager’s or designee’s approval signature and the raised seal of the one-stop center. Vendors must present original vouchers with invoices to CSB for payment.

V. CHECK / PAYMENT PREPARATION AND DISTRIBUTION

All checks and electronic payments for vendors, employees, and participants will be issued on a weekly basis. All employee reimbursement requests must have original signatures. CSB employees shall not be authorized to sign any payroll/reimbursement checks payable to oneself. Invoices and travel reports must be received by the Finance Department no later than 5 PM on Monday of each week for a check to be issued that week. Checks and electronic payments will be generally prepared on Wednesday, approved on Thursday, and distributed on Friday.

VI. PAYROLL PROCESSING

All employees must complete and submit a time sheet to their supervisor for approval on the last day of each pay period. The time sheet for the President shall be submitted to the Finance Director or a member of the Executive Committee for review and approval. Approved time sheets, approved personal leave requests, payroll adjustments, and any other payroll actions must be submitted to the Finance Department no later than 3 PM on the following Monday. Electronic deposit of payroll checks is the preferred method and all such payroll deposits will be made by the Friday of pay week. Payroll checks will be available for distribution on Friday of pay week.

ACTION

All CSB employees will adhere to this policy.

Information Brief

CSB Employee Travel Policy Update

Background

During our last scheduled monitoring review conducted by Taylor Hall Miller & Parker PA on January 13 – 16, they noted an inconsistency in the application of our Employee Travel Policy FIN 95-02 (attached). The policy currently states that the CSB President will grant prior approval for the overnight travel of any CSB employee or contractor employee, however the approval process has only been applied to CSB employees. This policy revision corrects the language to make it consistent with actual practice.

Update

The attached CSB policy FIN 95-02 entitled “Employee Travel” has been revised, effective January 27, 2020, to require the CSB President’s prior approval for overnight travel by CSB employees and not CSB contractor employees.



Policy Title: Employee Travel

Policy Number: FIN 95-02

APPLICATION

Brevard Workforce Development Board, Inc. (BWDB) DBA CareerSource Brevard (CSB) employees, contractors, eligible employers and vendors

REFERENCE

Florida Statutes, Section 445.004(4)(£), Section 445.007(10), Section 112.061; 2 CFR Part 230 Appendix B "Non Profit Organizations; OMB A-122; 691-42.006 F.A.C.; Agency for Workforce Innovation "Travel Manual Template" (6-21-10); PER 96-18 "Company Car Usage"; PER 03-01, "Telecommuting Policy", CareerSource Florida Business Travel Reimbursement Guidelines For Board Members And Staff (Rev. 3/7/17).

OBJECTIVE

To establish corporate policies for employee travel reimbursement of employee travel expenses and guidance to CSB sub recipients.

POLICY

1. DEFINITIONS

- A. Authorized Traveler - CSB employee, board member or others including consultants and advisers, as authorized by the President or designee to incur travel expenses in the support of or performance of CSB. All travel must be reasonable and necessary to conduct CSB business.
- B. Local Travel - Continuous travel of less than 24 hours or more away from official headquarters. Local travel includes short or day trips where the authorized person is not away from his/her official work location overnight.
- C. Out-of-Area/Overnight Travel- Continuous travel of 24 hours or more away from the official headquarters.
- D. Official Headquarters - The city or town in which the authorized traveler's office is located or assigned. For Board members, headquarters shall be the primary address of the CSB Administrative Office. For employees with approved "telecommuting agreements" as specified in PER 03-0, "Telecommuting Policy", the location specified in the agreement shall be the official headquarters. For employees on "special assignment" the temporary location or residence approved by the CSB President or designee shall be the official headquarters.

Date Effective: 02/01/2020	Revision Date 01/27/2020	Issued by: Marci Murphy
Revision No: 11	Supersedes: 08/06/19	Signature on File
Page 1 of 6		

E. Conference/Convention - The coming together of persons with a common interest for the purpose of deliberations, interchange of views, removal of differences or disputes, and discussion of common problems or interests. The term also includes similar meetings such as seminars and workshops that are large formal group meetings programmed to accomplish intensive research, study, discussion and work in some specific field or problem(s).

2. **GENERAL REQUIREMENTS:**

- A. CSB subrecipients must submit in advance registration [fee payment requests](#) to the CSB [Finance Department](#) using the Travel Training Request form.
- B. All travel must be by a usual traveled route. Any extra costs incurred by a traveler using an indirect route for his own convenience shall be the responsibility of the traveler.
- C. Travelers must use the most economical means of travel when feasible. The most economical means should consider nature of the business, time, productivity and cost of transportation. Travelers with common destinations should evaluate and consider joint utilization of vehicles, carpools, etc.
- D. For CSB staff with headquarters at the administrative office, authorized travelers should first check the availability of the company van. For local travel the company van should be used when available as the most cost effective alternative. For out-of-area/overnight travel the *priority of use* is the company van, if available, then a rental car or personally owned vehicle (POV). The authorized traveler may submit written requests for exception to this priority of use to their supervisor.
- E. If the employee does not begin or end the work day at his/her work official headquarters, the regular commuting mileage must be deducted from the day's mileage for regularly scheduled work days. If travel is occurring on a non-scheduled workday the regular commuting mileage is not deducted.
- F. Authorized travelers may be subject to forfeiture of the reimbursement if appropriate forms, receipts and other documentation are not submitted within time frames specified in this policy.
- G. All mileage reimbursements will be at the rates approved by the State of Florida.

3. **LOCAL TRAVEL**

A. **ALLOWABLE EXPENSES**

- 1. **MILEAGE** - Mileage reimbursement may be claimed when using a POV with CSB "Local Travel Expense Reimbursement Request" form.
 - a) All mileage claimed must be from the employee's official headquarters to destination(s) and return.
 - b) Mileage claimed from city to city must be reported based as "Map Miles" established by the official [Florida Department of Transportation Highway Map](#) (FDOT).
 - c) All mileage must include the full address of the origin and

destination so that random verification can be accomplished. There is no need to list the full address of the career center when it is the origin of the trip.

d) Vicinity miles can also be verified by a special chart containing frequently traveled locations as approved by the CSB President or designee.

2. **INCIDENTAL EXPENSES-** Reimbursable incidental expenses for local travel are tolls, parking fees, and official communication. These expenses must be supported by receipts. It should be noted that only meals obtained during out of area/overnight travel are allowable and reimbursable.

B. REPORTS – A "Local Travel Expense Reimbursement Request" form must be submitted no later than 10th of the month for the previous month's travel. The amount and type of incidental expenses shall be listed on the report under the "Other Travel Expenses" section. All reports must be signed, dated and include all receipts for "other travel expenses", and then submitted to the traveler's supervisor for approval.

4. **OUT-OF-AREA / OVERNIGHT TRAVEL**

A. REQUIREMENTS -

1. Travel must be authorized for Board Staff by the employee's supervisor and CSB President prior to each trip on a Travel/Training Request. Sub recipient or contractor staff will not require approval by the CSB President.
A copy of the program or agenda itemizing the registration fees and any meals or lodging included in the registration fee shall be attached to this form. If the program agenda is not available prior to the trip, it must be submitted within five (5) working days following the return date.
2. Travelers must utilize the CSB Overnight Travel Expense Report for all requested reimbursements.
3. In determining the starting or ending time for the out of area/overnight travel event, the time of day is important. When returning during work hours, the official headquarters location should be the return destination, unless otherwise approved CSB President or designee. If returning after or before work hours, the destination, and therefore the point when travel concludes, is the traveler's home. The same considerations apply for determining when travel begins

B. ALLOWABLE EXPENSES

1. **MILEAGE** - The mileage reimbursement should not exceed the cost of a round trip airfare and/or rental vehicle, depending on the location of the meeting. Mileage reimbursements for out of area/overnight travel should follow requirements listed in Section 3 of this policy.
2. **AIRLINE TRAVEL** – Airline travel is usually arranged by and paid for by CSB. In circumstances where this cannot occur, airline travel may be

reimbursed as long as it is properly justified and approved. The traveler must provide a passenger receipt to be reimbursed any airfare. An itinerary is acceptable as receipt for electronic tickets. Penalty for cancellation or exchange of a ticket may be reimbursed when it is in the best interest of the Board or if the cancellation is due to illness or death related to the traveler or his/her immediate family. Written justification must be included with the request for reimbursement.

3. **RENTAL CARS** - When it has been determined that it is most cost effective, arrangements for a rental car will be handled by CSB through the company corporate account. Rental vehicles must be returned with at least as much fuel as when picked up, to avoid refueling fees. The cost of the rental vehicle should be reasonable and necessary for the number of travelers, type of travel and distance traveled. Insurance offered by the rental agency shall be declined.
4. **MEALS** - Out of area/Overnight travel is the only class of travel in which the cost of a meal can be reimbursed. All meal reimbursements will be at the rates approved by the State of Florida
 - a. When a meal is included in a registration fee, the meal allowance should be deducted from the reimbursement claim. ,.
 - b. When a meal is provided by the hotel or airline to all guests, the traveler will be allowed to claim the meal allowance by law.
 - c. The approved meal allowance rates are as follows:

Category of Meal	Allowance	When travel begins.	And Extends Beyond..
Breakfast	\$ 6.00	6:00 a.m.	8:00 a.m.
Lunch	\$ 11.00	12:00 Noon	2:00 p.m.
Dinner	\$ 19.00	6:00 p.m.	8:00 p.m.

5. **INCIDENTAL EXPENSES** - Travelers will be reimbursed for approved incidental expenses when included in the incidental column of the CSB Overnight Travel Expense Report and an appropriate/applicable receipt is attached. Some incidental expense may appear as itemized on the hotel or lodging receipt. Incidentals may include:
 - a. Taxi fares & public transportation
 - b. Tolls, storage, parking fees
 - c. Communications expenses for business related fax, telephone; internet use can be reimbursed with proper justification.
 - d. One "safe arrival" telephone call per trip can be reimbursed with the appropriate documentation. Other personal calls made are not reimbursable.
 - e. Portage fees relate to handling, transporting or moving luggage but does not include fees charged by the airline for checked luggage. Portage

paid shall not exceed \$1.00 per bag not to exceed \$5.00 per incident. An incident is each time the baggage is handled. Portage charges exceeding \$5.00 per incident will require additional justification. The number of bags or items should be stated as part of the travel reimbursement request.

f. Airline baggage fees apply to luggage which is checked with an airline. Fees can be reimbursed with appropriate receipts. Fees should be paid in advance with other airline fees when the flight is booked and paid for or upon airline check in. The number of bags or items should be stated as part of the travel reimbursement request.

6. **LODGING** - Overnight lodging shall not be approved if travel is within 50 miles of traveler's official headquarters. The CSB President may approve exceptions when the conference/convention or business meeting includes late night or early morning job responsibilities, excessive travel time due to traffic conditions or other critical factors. Hotel expenses are usually arranged by and paid for by CSB.

a. An itemized hotel receipt must be submitted. A credit card receipt is not sufficient.

b. Employees may only be approved or reimbursed at the single occupancy rate or the rate which is offered by the hotel and is most cost effective.

c. When an array of overnight lodging is available at various rates for conferences or conventions, the overnight lodging selected should be based on cost, location, other incidentals associated with the selection.

d. All other reimbursable hotel related expenses included on a hotel receipt must be properly listed in the incidental column of the Overnight Travel Expense Report. Such expenses are detailed in Section B.5.

e. CSB is registered with the Florida Department of Revenue as a 501 (C) (3) corporation, and as such is exempt from paying Florida state sales tax on purchases. When lodging is in Florida, the employee shall present a copy of CSB's state sales tax exempt certificate to the facility upon registration. Authorized travelers should carefully review the bill upon check out to ensure that state sales tax has not been charged as this is difficult to resolve once check out has occurred.

7. **REGISTRATION FEES** - Registration fees required in official travel for admittance to meetings will be allowed and are generally paid by CSB when travel arrangements are made. When onsite registration is necessary or could not be paid in advance, receipts must be provided and include a justification for the fee.

8. **OTHER EXPENSES** - Where justified, other necessary expenses of official travel may be allowed by the President or designee.

C. **REPORTS FOR OUT-OF-AREA/OVERNIGHT TRAVEL** - A separate travel reimbursement form is to be submitted for each trip taken, and the expenses should not be commingled with local travel on any report. The purpose of the trip must be

Stated on the report. Reports shall include the destination, the dates and times of departure and return, a printout of on-line directional page which contains mileage information and an itemization of all expenditures. All reports must be signed and dated by the employee submitting the claim, and then forwarded to their supervisor for approval. If expenses are charged to CSB, the report must be submitted within five (5) working days following the return date. If the report is not filed in a timely manner, the amount charged to CSB is subject to deduction from the employee's next paycheck.

D. TRAVEL ADVANCES FOR OUT-OF-AREA/OVERNIGHT TRAVEL - Monetary advances may be granted if absolutely necessary and a penalty may apply if a timely expense report is not filed. An advance will be limited to the amount of estimated costs. A letter requesting the advance, which includes estimates of travel costs, must be approved by the employee's supervisor and provided to CSB Finance at least ten (10) working days prior to the departure date. If an advance is granted, the traveler must submit a travel expense report and return any excess advanced funds within five (5) working days following the return date. If the report is not filed in a timely manner, the amount advanced is subject to deduction from the employee's next paycheck.

5. SPECIAL WORK ASSIGNMENTS - An employee on special work assignment, as approved by the CSB President or designee, shall be allowed mileage reimbursement when traveling from their residence or other location to an assigned work location and when returning to their residence or other location after the completion of an assignment. This should be documented in a memorandum to file with a copy provided to Finance. Special work assignments may be emergency situations, weather events, local disaster declarations, "startup" of programs when office space is limited. This does not apply to meetings listed as "all staff events".

ACTION

All CSB employees will adhere to this policy.

Monday, February 3, 2020
Governance/Finance Committee Report
Audit and Monitoring Activity
2nd Quarter FY 2019-2020

AUDITOR MONITOR	DATE	REVIEW COVERED	COMMENTS
Grau & Associates	9/23/19 thru 1/23/20	Last Fiscal Year	<p>Annual financial and compliance audit.</p> <p>The report expresses an unmodified opinion on the financial statements of CSB, with no reportable conditions and no instances of noncompliance.</p> <p>A draft copy of the audit report is attached for review. The auditors will present their report to the full board at its February 20 meeting.</p>

This is an executive summary of monitoring and auditing activities for this quarter. Full documentation of each activity is available upon request, and will be available for review at the Governance/Finance Committee meeting.

**BREVARD WORKFORCE
DEVELOPMENT BOARD, INC.
d/b/a CAREERSOURCE BREVARD
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
(with summarized functional expenses
for the fiscal year ended June 30, 2018)**

BREVARD WORKFORCE DEVELOPMENT BOARD, INC.
FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

INDEPENDENT AUDITOR'S REPORT	1-2
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Activities	4
Statement of Cash Flows	5
Statement of Functional Expenses	6
Notes to Financial Statements	7-12
SINGLE AUDIT AND COMPLIANCE	
Schedule of Expenditures of Federal Awards	13-14
Notes to Schedule of Expenditures of Federal Awards	15
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 <i>Government Auditing Standards</i>	16-17
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	18-19
Schedule of Findings and Questioned Costs – Federal Awards	20

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, 2019 and 2018, and the related statements of activities, functional expenses, and cash flows for the fiscal years 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, 2019 and 2018, 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.

Report on Summarized Comparative Information

We have previously audited the Organization's 2018 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 13, 2018. In our opinion, the summarized functional expenses comparative information presented herein as of and for the fiscal year ended June 30, 2018, is consistent, in all material respects, with the audited financial statements from which it has been derived.

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 XXXX, 2020, 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.

XXXX, 2020

FINANCIAL STATEMENTS

BREVARD WORKFORCE DEVELOPMENT BOARD, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2019 AND 2018

ASSETS

	2019	2018
Current assets:		
Cash	\$ 909,814	\$ 787,329
Certificates of deposit	72,897	71,778
Grant receivable	939,625	159,947
Prepaid expenses and other assets	163,558	158,440
Total current assets	2,085,894	1,177,494
Property and equipment:		
Property and equipment	2,098,263	2,098,382
Less accumulated depreciation	(1,846,368)	(1,823,284)
Net property and equipment	251,895	275,098
Total assets	\$ 2,337,789	\$ 1,452,592

LIABILITIES AND NET ASSETS

Current liabilities:		
Accounts payable	\$ 966,252	\$ 768,941
Due to related parties	1,230	19,089
Accrued wages and benefits	73,658	74,745
Refundable grant advances	781,061	34,112
Refundable contract advances	49,332	35,179
Due to grantor	-	15,923
Accrued compensated absences	5,063	5,063
Total current liabilities	1,876,596	953,052
Long-term liabilities:		
Accrued compensated absences	107,254	101,261
Total long-term liabilities	107,254	101,261
Net assets:		
Net assets without donor restrictions	353,939	398,279
Total net assets	353,939	398,279
Total liabilities and net assets	\$ 2,337,789	\$ 1,452,592

See notes to financial statements

DRAFT

**BREVARD WORKFORCE DEVELOPMENT BOARD, INC.
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
Unrestricted support and revenues:		
Grant revenue (Federal)	\$ 12,733,223	\$ 11,014,652
Contract revenue	186,302	229,683
Charges for services	23,119	64,420
Miscellaneous and other income	129,256	84,570
Interest income	1,374	887
Total revenues	<u>13,073,274</u>	<u>11,394,212</u>
Expenses:		
Program services	12,444,181	10,767,528
Management and general	572,975	559,072
Depreciation and amortization	100,458	111,389
Total expenses	<u>13,117,614</u>	<u>11,437,989</u>
Change in net assets	<u>(44,340)</u>	<u>(43,777)</u>
Net assets, beginning of year	398,279	442,056
Net assets, end of year	<u>\$ 353,939</u>	<u>\$ 398,279</u>

See notes to financial statements

DRAFT

BREVARD WORKFORCE DEVELOPMENT BOARD, INC.
STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
Cash flows from operating activities:		
Change in net assets	\$ (44,340)	\$ (43,777)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	100,458	111,389
(Increase)/Decrease in:		
Contracts and other receivable	-	38,278
Grants receivable	(779,678)	884,330
Prepaid and other expenses	(5,118)	(8,210)
Increase/(Decrease) in:		
Accounts payable	197,311	(11,743)
Due to related parties	(17,859)	(23,132)
Accrued wages and benefits	(1,087)	(6,227)
Refundable advances	761,102	(435,791)
Due to grantor	(15,923)	(55,480)
Accrued compensated absences	5,993	(5,792)
Net cash provided by operating activities	<u>200,859</u>	<u>443,845</u>
Cash flows from investing activities:		
Increase in value of certificates of deposit	(1,119)	(686)
Acquisition of fixed assets	(77,255)	-
Net cash (used) by investing activities	<u>(78,374)</u>	<u>(686)</u>
Total increase in cash and cash equivalents	<u>122,485</u>	<u>443,159</u>
Cash and cash equivalents, beginning of year	787,329	344,170
Cash and cash equivalents, end of year	<u>\$ 909,814</u>	<u>\$ 787,329</u>

See notes to financial statements

BREVARD WORKFORCE DEVELOPMENT BOARD, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
 (with summarized information
 for the fiscal year ended June 30, 2018)

	2019			2018
	Program Expenses	Admin Expenses	Total Expenses	Total Expenses
Salaries	\$ 1,223,055	\$ 332,016	\$ 1,555,071	\$ 1,444,575
Employee Benefits	330,968	104,090	435,058	540,613
Fees for services	228,933	51,421	280,354	266,452
Advertising	51,732	65	51,797	64,363
Office expenses	468,030	42,375	510,405	157,195
Information technology	126,874	1,434	128,308	193,607
Occupancy	568,165	15,595	583,760	697,889
Travel and per diem	43,338	13,661	56,999	66,337
Depreciation	100,458	-	100,458	111,389
Insurance	42,083	9,603	51,686	16,536
Subrecipient contracts	3,882,132	-	3,882,132	3,342,300
Participant services	4,537,490	-	4,537,490	3,944,145
Repairs and maintenance	83,252	2,227	85,479	145,805
Rentals	858,129	488	858,617	446,783
Total expenses	<u>\$ 12,544,639</u>	<u>\$ 572,975</u>	<u>\$ 13,117,614</u>	<u>\$ 11,437,989</u>

See notes to financial statements

BREVARD WORKFORCE DEVELOPMENT BOARD, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

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 two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. The Board has no net assets with donor restrictions at June 30, 2019.

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, 2019.

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, 2019. 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 changed 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, 2019.

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, 2019 was \$112,317, of which \$86,589 was paid after fiscal year end to employees.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Functional Allocation of Expenses: The costs of providing various program and other activities have been summarized on a functional bases in the statement of activities. Accordingly, certain costs have been allocated among program services and management and general costs. Such allocations are determined by management on an equitable bases.

The expenses that are allocated include the following:

<u>Expense</u>	<u>Method of Allocation</u>
----------------	-----------------------------

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, 2019. 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 2018, 2017, and 2016 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.

New Accounting Pronouncement: During fiscal year 2019, the Organization adopted the following new accounting pronouncement:

ASU 2016-14, Not-for-Profit Entities (Topic 958) – *Presentation of Financial Statements of Not-for-Profit Entities*. This update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Organization has adjusted the presentation of these statements accordingly. The ASU has been applied retrospectively to all periods presented.

NOTE 3 - AVAILABILITY AND LIQUIDITY

The following represents the Organization's financial assets at June 30, 2019, reduced by amounts not available for general use within one year of June 30, 2019:

Financial assets at year end:	
Cash	\$ 909,814
CDs (matured by 6/30/2020)	37,082
Grant receivable	<u>939,625</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 1,886,521</u>

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

NOTE 4 – GRANTS RECEIVABLE

At June 30, 2019, grants receivable consists of the following:

<u>Program</u>	<u>Amount</u>
H-1B Job Training Program:	\$ 197,271
WIOA Adult	725,548
WIOA Youth	2,847
Other	<u>13,959</u>
Grants Receivable	<u>\$ 939,625</u>

NOTE 5 – REFUNDABLE ADVANCES

At June 30, 2019, refundable advances consisted of the following:

<u>Program</u>	<u>Amount</u>
Reemployment Assistance Program	\$ 181,965
WIOA Dislocated Worker	569,522
Supplemental Nutrition Assistance Program	25,867
Other	<u>3,707</u>
Refundable Advances	<u>\$ 781,061</u>

NOTE 6 – PROPERTY AND EQUIPMENT

A schedule of property and equipment at June 30, 2019 follows:

<u>Asset</u>		<u>Useful Lives</u>
		<u>In Years</u>
Leasehold improvements	\$ 1,216,892	10
Office furniture and equipment	839,470	3 - 10
Vehicles	<u>41,901</u>	5
	2,098,263	
Less: Accumulated Depreciation	<u>(1,846,368)</u>	
	<u>\$ 251,895</u>	

Depreciation expense for the fiscal year ended June 30, 2019 was \$100,458.

NOTE 7 – 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, 2019 and 2018, were \$200,536 and \$205,975, respectively. Employees may make voluntary contributions to the 403(b) savings plan.

NOTE 8 – 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, 2019 and 2018, grant revenue from the State of Florida Department of Economic Opportunity was \$11,878,447 and \$10,524,081, 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 2019.

NOTE 9 – SUB-RECIPIENT CONTRACTS

C2 Global Professional Services, LLC is the primary sub-recipient for the Board during the fiscal year ended June 30, 2019. Amounts provided to the sub-recipient during the year ended June 30, 2019, totaled \$3,586,864, which includes a payable of \$330,357 at June 30, 2019. The Board also had sub-recipient payments to a partner region, CareerSource Central Florida totaling \$236,294.

NOTE 10 – 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 \$387,422 for the fiscal year ended June 30, 2019. Amounts due to related parties at June 30, 2019 are as follows:

Eastern Florida State College	\$	60
Keiser University - Melbourne		1,170
	<u>\$</u>	<u>1,230</u>

NOTE 11 – LEASE COMMITMENTS

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, 2019 and 2018, totaled \$583,759 and \$594,555, respectively. The facility leases have different expiration dates ranging from February 2019 through December 2022. Minimum future annual lease payments under these agreements for rent are as follows:

<u>Year ending June 30,</u>	<u>Total</u>
2020	\$ 288,318
2021	248,318
2022	154,602
2023	11,700
Total	<u>\$ 702,938</u>

NOTE 12 – RECONCILIATION OF SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND THE STATEMENT OF ACTIVITIES TO SUBRECIPIENT ENTERPRISE RESOURCE APPLICATION (SERA)

As required, the Board regularly reconciles its financial records to the SERA maintained by the Florida Department of Economic Opportunity. As of June 30, 2019, 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, 2019:

Expenditures/grant revenue	\$	12,733,223
Funding directly obtained from the Federal government and other entities, not passed through the State SERA system		(854,776)
Reconciling item for June 2018 expense audit accrual		21,394
Amount reported in SERA	\$	<u>11,899,841</u>

NOTE 13 – CONTINGENCIES

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 14 – SUBSEQUENT EVENTS

In preparing these financial statements, Brevard Workforce Development Board, Inc. has evaluated events and transactions for potential recognition or disclosure through **XXXX**, 2020, 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, 2019**

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Contract or Award Number	FY 2018-19 Expenditures	Expenditures Passed-Through to Subrecipients
Corporation for National & Community Service:				
Passed-through:				
AARP Foundation:				
Social Innovation Fund - WESI	94.019	WFP-2017-12-001	\$ 57,811	\$ 34,016
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	796,965	236,294
Passed-through:				
Florida Department of Economic Opportunity:				
Employment Service Cluster:				
Employment Service/Wagner-Peyser				
Funded Activities:				
Wagner Peyser	17.207	33818	31,662	8,172
Wagner Peyser	17.207	37450	259,908	67,083
Wagner Peyser - Military Spouse	17.207	37435	109,481	109,440
Wagner Peyser - Performance Incentives	17.207	37311	133,949	133,949
Disabled Veterans Outreach Program	17.801	35358	42,914	-
Disabled Veterans Outreach Program	17.801	37834	57,095	-
Local Veterans Outreach Program	17.801	35333	32,299	-
Local Veterans Outreach Program	17.801	37735	75,858	-
Total Employment Service Cluster			743,166	318,644
Unemployment Insurance:				
Unemployment Compensation	17.225	37707	27,236	-
Reemployment Assistance Program	17.225	35668	176,935	132,061
Reemployment and Eligibility Assessments	17.225	37884	259,168	193,437
Reemployment and Eligibility Assessments	17.225	38013	118,035	88,099
Total Unemployment insurance			581,374	413,597
Trade Adjustment Assistance:				
Trade Adjustment Assistance - Administration	17.245	37722	2,316	-
Trade Adjustment Assistance - Training	17.245	37632	30,317	-
Total Trade Adjustment Assistance			32,633	-

(Continued)

See notes to schedule of expenditures of federal awards

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**BREVARD WORKFORCE DEVELOPMENT BOARD, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Contract or Award Number	FY 2018-19 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	33663	1,025,571	576,568
WIOA Adult	17.258	37501	445,802	250,626
WIOA Adult - Performance Incentives	17.258	37349	218,937	191,990
WIOA Youth Program:				
WIOA Youth	17.259	37287	933,576	380,757
WIOA Dislocated Worker Program:				
WIOA Dislocated Worker	17.278	33688	46,244	11,129
WIOA Dislocated Worker	17.278	37477	1,117,946	269,049
WIOA Dislocated Worker - Soft Skills	17.278	35033	171,197	27,602
WIOA Dislocated Worker - Nursing	17.278	35158	206,190	34,142
WIOA Dislocated Worker - Governors Challenge	17.278	35628	8,057	-
WIOA Dislocated Worker - Apprenticeship Expansion	17.278	37914	480	-
WIOA Dislocated Worker - Pathways to Prosperity	17.278	37934	71,433	11,589
WIOA Dislocated Worker - Sector Strategies	17.278	37949	36,325	-
Total WIOA Cluster			4,281,758	1,753,452
WIOA National Dislocated Worker Grants /				
National Emergency Grants:				
WIOA National Emergency Grants - Hurricane Matthew	17.277	32502	2,208,154	111,672
WIOA National Emergency Grants - Hurricane Irma	17.277	34178	2,520,592	161,644
WIOA National Emergency Grants - Hurricane Maria	17.277	35818	83,833	-
WIOA National Emergency Grants - Opioid	17.277	38094	1,124	-
Total National Dislocated Worker Grants / National Emergency Grants			4,813,703	273,316
Total Department of Labor			11,249,599	2,995,303
U.S. Department of Agriculture				
Passed-through:				
Florida Department of Economic Opportunity:				
Supplemental Nutrition Assistance Program	10.561	34878	31,216	22,207
Supplemental Nutrition Assistance Program	10.561	37578	90,685	64,515
Total Department of Agriculture			121,901	86,722
U.S. Department of Health and Human Services				
Passed-through:				
Florida Department of Economic Opportunity:				
Temporary Assistance for Needy Families	93.558	37418	285,655	154,912
Temporary Assistance for Needy Families	93.558	37609	1,018,257	552,205
Total Department of HHS			1,303,912	707,117
Total Expenditures of Federal Awards			\$ 12,733,223	\$ 3,823,158

See notes to schedule of expenditures of federal awards

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**BREVARD WORKFORCE DEVELOPMENT BOARD, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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 August 2019, 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 2019 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</u>
WIOA National Emergency Grants	17.277
H-1B Job Training Program - America's Promise Grant	17.268
Temporary Assistance for Needy Families	93.558

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards includes all Federal awards to the Organization that had activity during the fiscal year ended June 30, 2019. 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 2019 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, 2019, 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 XXXX, 2020.

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 did not disclose any 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.

XXXX, 2020

**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, 2019. 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, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the fiscal year ended June 30, 2019.

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.

XXXX, 2020

**BREVARD WORKFORCE DEVELOPMENT BOARD, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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</u>
WIOA National Emergency Grants	17.277
H-1B Job Training Program - America's Promise Grant	17.268
Temporary Assistance for Needy Families	93.558

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.



February 3, 2020

Information Brief

Financial Reports

Background

The three 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, 2019 and ending on December 31, 2019.

Report Descriptions

CSB BUDGET TO ACTUAL REPORT (ATTACHMENT 1)

The report provides a comprehensive analysis of funding and spending in the first half of program year 2019-2020 as follows:

- Displays all grant revenues for the current year, including carry-in funding from the prior year, current year grant awards, and planned carryover for the next program year. Major funding streams are detailed in separate columns.
- The annual budget and cumulative expenditures are summarized into eight major categories: (1) staff salaries and fringe benefits; (2) program operations and business services costs; (3) infrastructure and maintenance related costs; (4) IT and technology related costs; (5) contracted service provider costs; (6) customer training activities; (7) customer support services; (8) indirect costs.
- Expenditures are displayed in separate columns for each major funding stream. Total expenditures and percentages of the annual budget expended within each category are also shown.
- Actual indirect costs incurred to date are shown in the right column for each expenditure category. The total indirect cost applied to the grants using our federally negotiated indirect cost rate is deducted at the bottom of the column to arrive at the surplus or deficit indirect cost recovered to date.

CSB FISCAL DASHBOARD INDICATORS (ATTACHMENT 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

CSB FEE FOR SERVICE ACTIVITIES (ATTACHMENT 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.

Budget to Actual Report

As of December 31, 2019

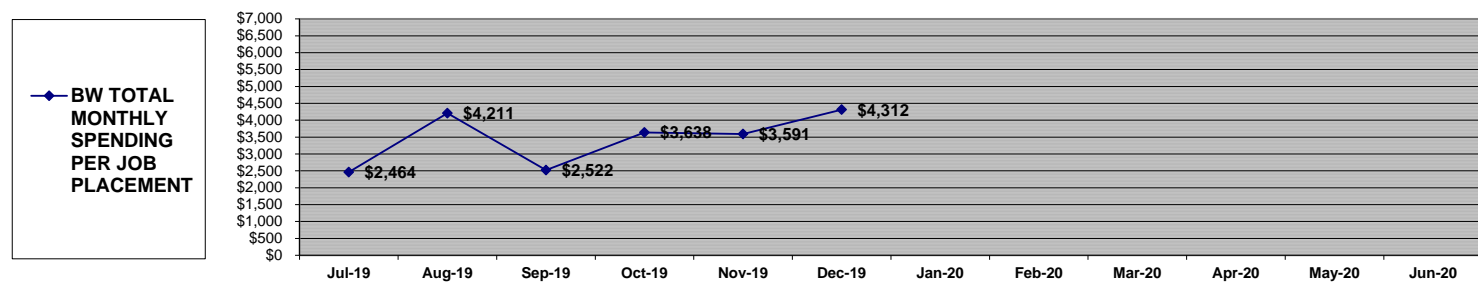
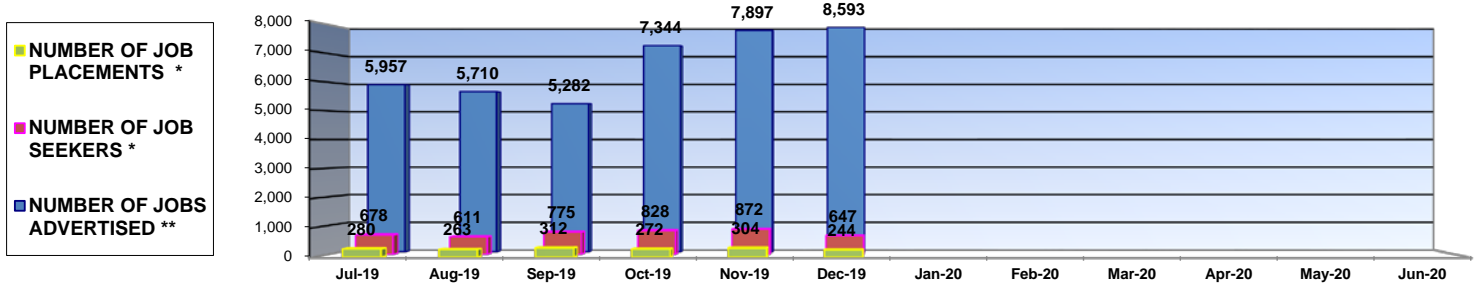
Revenue PY 2019 - 2020	Annual Budget	WIOA Adult	WIOA Youth	WIOA Disl Wkr	Welfare Transition	NEG Hurricanes	Other Grants	INDIRECT POOL
Carry In Funds From PY 18 - 19	1,302,252	765,412	400,000	95,269	3,707	-	37,864	
PY 19 - 20 Awards	18,913,860	1,049,467	788,551	1,101,376	1,307,535	11,400,076	3,266,855	
Award Total - Available Funds	20,216,112	1,814,879	1,188,551	1,196,645	1,311,242	11,400,076	3,304,719	
LESS planned Carryover For PY 20 - 21	(4,074,112)	(150,000)	-	(424,112)	-	(3,500,000)	-	
Total Available Revenue	16,142,000	1,664,879	1,188,551	772,533	1,311,242	7,900,076	3,304,719	

Expenditures	Total Expenditures - 12/31/19	% of Budget - 12/31/19	INDIRECT POOL
Staff Salaries/Fringe Benefits	748,435	40.6%	211,469
Program Operations/Business Services	752,891	41.0%	55,279
Infrastructure/Maintenance Related Costs	327,437	36.4%	11,990
IT Costs/Network Expenses	148,571	38.3%	2,534
Contracted One-Stop Services	1,804,008	41.3%	-
Customer Training Activities	1,500,011	28.8%	-
Customer Support Services	74,745	24.9%	-
Indirect Cost (16.86%)	473,293	36.4%	(473,293)
TOTAL EXPENDITURES	5,829,391	36.1%	(192,021)

REMAINING AVAILABLE FUNDS 791,166 480,763 414,148 617,734 5,813,517 2,195,281

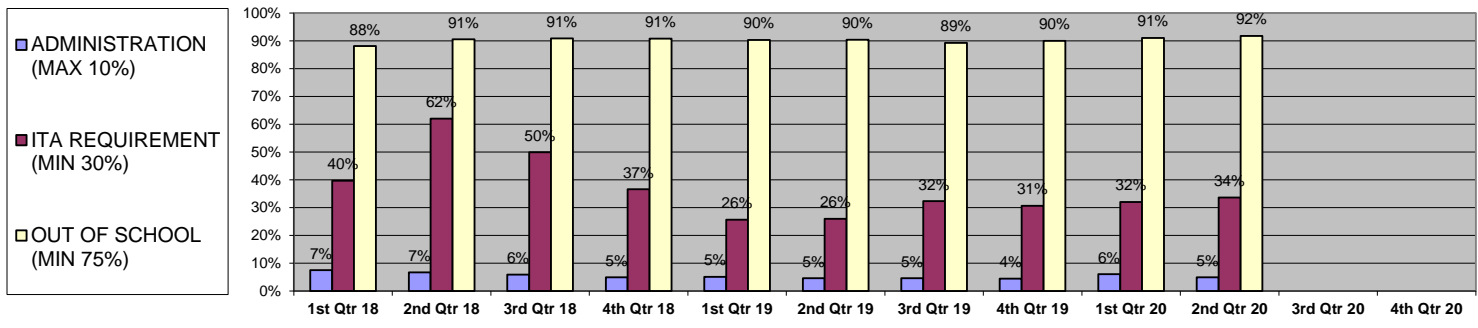
% OF FUNDS EXPENDED BY GRANT THROUGH 12/31/19 52.5% 59.6% 46.4% 52.9% 26.4% 33.6%

MONTHLY JOBS REPORT & BW SPENDING PER JOB PLACEMENT



* Source - DEO Monthly Management Reports
 ** Source - HWOL Monthly Job Demand Reports

ANNUAL SPENDING CAPS BY QUARTER



Category	1st Qtr 18	2nd Qtr 18	3rd Qtr 18	4th Qtr 18	1st Qtr 19	2nd Qtr 19	3rd Qtr 19	4th Qtr 19	1st Qtr 20	2nd Qtr 20	3rd Qtr 20	4th Qtr 20
PROGRAM SPENDING:												
ADMINISTRATION (MAX 10%)	137,070	269,784	421,291	559,072	153,830	282,216	419,576	572,973	156,767	281,964		
PROGRAM ACTIVITIES	1,695,133	3,754,384	6,751,105	10,686,353	2,858,106	5,891,543	8,701,681	12,401,410	2,427,239	5,435,230		
CUSTOMER SPENDING:												
STATE ITA COSTS (MIN 30%)	183,637	405,170	558,597	708,028	89,847	224,104	467,221	775,951	169,810	379,150		
OTHER PROGRAM COSTS	279,361	248,451	561,054	1,227,428	260,390	639,214	977,107	1,757,069	359,950	748,012		
YOUTH SPENDING:												
IN-SCHOOL	37,032	59,962	79,855	83,048	22,629	54,399	79,174	89,734	24,911	55,186		
OUT-OF-SCHOOL (MIN 75%)	274,370	576,159	798,546	816,160	211,740	512,905	659,071	809,910	252,848	612,562		



CURRENT YEAR FEE FOR SERVICE ACTIVITIES (7/1/2019 - 12/31/2019)

Unrestricted Balances: Cash on Hand \$238,837 Certificates of Deposit \$73,693 Total \$312,530

	Healthcare Ambassador Program		AARP BTW 50+ Program		Juniors to Jobs Program		Ticket to Work & TFF Programs		Foundation Grants & Other Fee for Service Activities		TOTALS	
		% of Revenue		% of Revenue		% of Revenue		% of Revenue		% of Revenue		% of Revenue
Revenue												
Grant Awards	\$ 48,320	100.0	\$ 34,924	100.0	\$ -	-	\$ -	0.0	\$ 15,000	87.8	\$ 98,244	85.2
Contract Revenue	-	0.0	-	0.0	-	-	900	6.0	-	0.0	900	0.8
Sponsorship Revenue	-	0.0	-	0.0	-	-	-	0.0	2,048	12.0	2,048	1.8
Donated Revenue	-	0.0	-	0.0	-	-	-	0.0	-	0.0	-	0.0
Charges For Services	-	0.0	-	0.0	-	-	14,139	94.0	-	0.0	14,139	12.3
Website Licenses	-	0.0	-	0.0	-	-	-	0.0	-	0.0	-	0.0
Interest Earnings	-	0.0	-	0.0	-	-	-	0.0	34	0.2	34	0.0
Total Revenue	\$ 48,320	100.0	\$ 34,924	100.0	\$ -	-	\$ 15,039	100.0	\$ 17,082	100.0	\$ 115,365	100.0
Expenses												
Personnel	\$ 40,499	83.8	\$ -	0.0	\$ -	-	\$ 485	3.2	\$ -	0.0	\$ 40,984	35.5
Travel / Training	-	0.0	578	1.7	-	-	-	0.0	-	0.0	578	0.5
Outreach	400	0.8	-	0.0	-	-	-	0.0	-	0.0	400	0.3
Software	-	0.0	-	0.0	-	-	-	0.0	-	0.0	-	0.0
Supplies	450	0.9	159	0.5	-	-	-	0.0	753	4.4	1,362	1.2
Equipment	-	0.0	-	0.0	-	-	-	0.0	-	0.0	-	0.0
Professional Services	-	0.0	27,972	80.1	-	-	24	0.2	680	4.0	28,676	24.9
Customer Wages	-	0.0	-	0.0	844	-	-	0.0	-	0.0	844	0.7
Customer Support	-	0.0	4,981	14.3	2,001	-	-	0.0	-	0.0	6,982	6.1
Indirect Costs	6,971	14.4	1,234	3.5	480	-	86	0.6	241	1.4	9,012	7.8
Total Expenses	\$ 48,320	100.0	\$ 34,924	100.0	\$ 3,325	-	\$ 595	4.0	\$ 1,674	9.8	\$ 88,838	77.0
Net Profit (Loss)	\$ -	0.0	\$ -	0.0	\$ (3,325)	-	\$ 14,444	96.0	\$ 15,408	90.2	\$ 26,527	23.0

VENDOR PAYMENTS REPORTED FROM 10/1/19 - 12/31/19 (>\$1,500)

DATE	VENDOR	AMOUNT	PURPOSE
10/04/19	The Cat Rental Store	6,433.00	Heavy equipment for Hurricane Irma restoration
10/05/19	Sunbelt Rentals	3,320.00	Heavy equipment for Hurricane Irma restoration
10/05/19	United Rentals	2,223.00	Utility vehicles for Hurricane Irma restoration
10/08/19	School Board of Brevard County	5,247.00	Adult ed pre-apprenticeship teacher cost
10/10/19	Amazon Credit Plan	2,599.00	DJI Mavic 2 Pro drone for Hurricane Irma project
10/11/19	The Cat Rental Store	10,600.00	Heavy equipment for Hurricane Irma restoration
10/12/19	Suntrust / Enterprise Rent-A-Car	2,463.00	Rental trucks for Hurricane Irma restoration
10/14/19	U.S. Postal Service	4,000.00	Postage meter funds for career centers
10/17/19	Amazon Credit Plan	2,033.00	Lifeproof iPhone cases for Hurricane Irma project (34)
10/18/19	Brandt Ronat and Company	2,250.00	Multimedia outreach support
10/18/19	United Rentals	3,582.00	Utility vehicles for Hurricane Irma restoration
10/19/19	Suntrust / Enterprise Rent-A-Car	7,390.00	Rental trucks for Hurricane Irma restoration
10/19/19	Sunbelt Rentals	12,494.00	Heavy equipment for Hurricane Irma restoration
10/21/19	Sunbelt Rentals	3,662.00	Heavy equipment for Hurricane Irma restoration
10/23/19	Tropic Fleet Services	2,420.00	Fuel for Hurricane Irma rental vehicles
10/24/19	KnowBe4	1,782.00	Security awareness training subscription
10/25/19	Dell Marketing LP	2,360.00	Dell laptop/monitors/dock for Hurricane Irma project
10/25/19	The Cat Rental Store	6,156.00	Heavy equipment for Hurricane Irma restoration
10/28/19	United Rentals	4,642.00	Utility vehicles for Hurricane Irma restoration
10/30/19	Tropic Fleet Services	1,928.00	Fuel for Hurricane Irma heavy equipment
10/31/19	Wright Express	3,062.00	Fuel for Hurricane Irma rental vehicles
11/01/19	Sunbelt Rentals	4,745.00	Heavy equipment for Hurricane Irma restoration
11/01/19	The Cat Rental Store	6,059.00	Heavy equipment for Hurricane Irma restoration
11/02/19	Suntrust / Enterprise Rent-A-Car	2,463.00	Rental trucks for Hurricane Irma restoration
11/02/19	United Rentals	2,223.00	Utility vehicles for Hurricane Irma restoration
11/04/19	Grau and Associates	2,000.00	CSB annual financial audit - first payment
11/05/19	Tropic Fleet Services	2,218.00	Fuel for Hurricane Irma rental vehicles
11/07/19	Essential Education	2,925.00	TABE Academy study program license renewal
11/07/19	Tropic Fleet Services	1,673.00	Fuel for Hurricane Irma heavy equipment
11/09/19	Suntrust / Enterprise Rent-A-Car	2,463.00	Rental trucks for Hurricane Irma restoration
11/09/19	Sunbelt Rentals	2,383.00	Heavy equipment for Hurricane Irma restoration
11/11/19	The Cat Rental Store	16,845.00	Heavy equipment for Hurricane Irma restoration
11/15/19	United Rentals	4,293.00	Utility vehicles for Hurricane Irma restoration
11/16/19	Suntrust / Enterprise Rent-A-Car	7,390.00	Rental trucks for Hurricane Irma restoration
11/16/19	Sunbelt Rentals	5,486.00	Heavy equipment for Hurricane Irma restoration
11/16/19	United Rentals	4,655.00	Utility vehicles for Hurricane Irma restoration
11/21/19	The Cat Rental Store	2,924.00	Heavy equipment for Hurricane Irma restoration
11/22/19	Economic Development Commission	2,500.00	EDC meeting sponsorship for America's Promise Grant
11/22/19	The Cat Rental Store	6,156.00	Heavy equipment for Hurricane Irma restoration
11/22/19	Tropic Fleet Services	3,031.00	Fuel for Hurricane Irma heavy equipment
11/23/19	Suntrust / Enterprise Rent-A-Car	3,659.00	Rental trucks for Hurricane Irma restoration
11/23/19	Sunbelt Rentals	3,512.00	Heavy equipment for Hurricane Irma restoration
11/25/19	Adamero	13,500.00	Content Central database maintenance and support
11/25/19	United Rentals	4,446.00	Utility vehicles for Hurricane Irma restoration
11/26/19	Sunbelt Rentals	2,059.00	Heavy equipment for Hurricane Irma restoration
11/26/19	Suntrust / Enterprise Rent-A-Car	2,520.00	Rental trucks for Hurricane Irma restoration
11/26/19	Suntrust / National Assoc of Workforce Bd	1,990.00	Conference registration fees for staff (2)
11/27/19	The Cat Rental Store	6,059.00	Heavy equipment for Hurricane Irma restoration
11/27/19	Tropic Fleet Services	1,700.00	Fuel for Hurricane Irma heavy equipment
11/28/19	Sunbelt Rentals	4,894.00	Heavy equipment for Hurricane Irma restoration
11/30/19	Suntrust / Enterprise Rent-A-Car	3,928.00	Rental trucks for Hurricane Irma restoration
11/30/19	United Rentals	2,223.00	Utility vehicles for Hurricane Irma restoration
11/30/19	Wright Express	3,423.00	Fuel for Hurricane Irma rental vehicles
12/03/19	Sunbelt Rentals	2,174.00	Heavy equipment for Hurricane Irma restoration
12/04/19	Talevation LLC	3,182.00	IBM Kenexa Assess skills assessment software
12/04/19	The Cat Rental Store	10,600.00	Heavy equipment for Hurricane Irma restoration
12/05/19	Sunbelt Rentals	2,268.00	Heavy equipment for Hurricane Irma restoration
12/05/19	United Rentals	3,582.00	Utility vehicles for Hurricane Irma restoration
12/06/19	The Cat Rental Store	11,100.00	Heavy equipment for Hurricane Irma restoration
12/07/19	United Rentals	2,419.00	Utility vehicles for Hurricane Irma restoration
12/09/19	Softchoice Corporation	42,658.00	HP Enterprise Nimble SAN server storage array
12/10/19	United Rentals	5,936.00	Utility vehicles for Hurricane Irma restoration
12/11/19	Tropic Fleet Services	1,727.00	Fuel for Hurricane Irma heavy equipment
12/12/19	Sunbelt Rentals	2,174.00	Heavy equipment for Hurricane Irma restoration
12/13/19	United Rentals	3,386.00	Utility vehicles for Hurricane Irma restoration
12/14/19	Suntrust / Enterprise Rent-A-Car	13,779.00	Rental trucks for Hurricane Irma restoration
12/14/19	Sunbelt Rentals	5,486.00	Heavy equipment for Hurricane Irma restoration
12/14/19	United Rentals	4,459.00	Utility vehicles for Hurricane Irma restoration
12/17/19	Sunbelt Rentals	2,562.00	Heavy equipment for Hurricane Irma restoration
12/18/19	Dell Marketing LP	4,675.00	Dell Latitude laptops/cases/docks for staff (3)
12/18/19	Tropic Fleet Services	2,206.00	Fuel for Hurricane Irma heavy equipment
12/20/19	Merritt Island Air & Heat	10,226.00	Emergency A/C repairs at Rockledge Career Center
12/20/19	The Cat Rental Store	6,156.00	Heavy equipment for Hurricane Irma restoration
12/21/19	Sunbelt Rentals	9,713.00	Heavy equipment for Hurricane Irma restoration
12/23/19	United Rentals	4,514.00	Utility vehicles for Hurricane Irma restoration
12/26/19	Sunbelt Rentals	2,215.00	Heavy equipment for Hurricane Irma restoration
12/26/19	Suntrust / Enterprise Rent-A-Car	1,662.00	Rental trucks for Hurricane Irma restoration
12/27/19	CDW-G	3,660.00	Epson desktop scanners for career center staff (12)
12/27/19	Sunbelt Rentals	2,449.00	Heavy equipment for Hurricane Irma restoration
12/28/19	Suntrust / Enterprise Rent-A-Car	7,323.00	Rental trucks for Hurricane Irma restoration
12/30/19	Brandt Ronat and Company	7,116.00	Multimedia outreach support
12/30/19	The Cat Rental Store	6,059.00	Heavy equipment for Hurricane Irma restoration
12/31/19	CDW-G	26,840.00	Epson desktop scanners for career center staff (88)
12/31/19	Wright Express	5,374.00	el for Hurricane Irma rental vehicles
TOTAL		444,671.00	