

**CENTRAL FLORIDA REGIONAL
WORKFORCE DEVELOPMENT BOARD, INC.
d/b/a CAREERSOURCE CENTRAL FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

CENTRAL FLORIDA REGIONAL WORKFORCE DEVELOPMENT BOARD, INC.
FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Central Florida Regional Workforce Development Board, Inc.
Orlando, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of Central Florida Regional Workforce Development Board, Inc. (a nonprofit organization) (the "Organization"), which comprise the statement of financial position as of June 30, 2018, and the related statements of activities and cash flows for the fiscal year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 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.

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 January 16, 2019, 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.

January 16, 2019

FINANCIAL STATEMENTS

CENTRAL FLORIDA REGIONAL WORKFORCE DEVELOPMENT BOARD, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2018

ASSETS

Current assets:

Cash	\$ 3,104,199
Grant receivable	1,523,474
Other receivables	198,966
Prepaid expenses and other current assets	496,794
Total current assets	<u>5,323,433</u>

Property and equipment:

Leasehold improvements	1,985,305
Software	1,340,164
Data processing equipment	810,691
Vehicles	182,762
Total Property and equipment	4,318,922
Less accumulated depreciation	(4,113,800)
Property and equipment, net	<u>205,122</u>

Deposits	142,834
Total assets	<u><u>\$ 5,671,389</u></u>

LIABILITIES AND NET ASSETS

Current liabilities:

Accounts payable and accrued expenses	\$ 1,242,865
Accrued compensation	943,123
Grant advances	1,000,563
Deferred rent	68,134
Total current liabilities	<u>3,254,685</u>

Unrestricted net assets	2,416,704
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Total liabilities and net assets	<u><u>\$ 5,671,389</u></u>
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See notes to financial statements

CENTRAL FLORIDA REGIONAL WORKFORCE DEVELOPMENT BOARD, INC.
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Revenues:

Government Grants	<u>\$ 26,984,130</u>
Total revenues	<u>26,984,130</u>

Expenses:

Direct program costs - training, retraining and readjustment	24,514,986
General and administrative	<u>2,240,734</u>
Total expenses	<u>26,755,720</u>

Change in net assets	228,410
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Net assets, beginning of year	<u>2,188,294</u>
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Net assets, end of year	<u><u>\$ 2,416,704</u></u>
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See notes to financial statements

CENTRAL FLORIDA REGIONAL WORKFORCE DEVELOPMENT BOARD, INC.
STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Cash flows from operating activities:

Change in net assets	\$ 228,410
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation and amortization	114,838
Change in operating assets and liabilities:	
(Increase)/Decrease in:	
Grants and other receivables	76,527
Prepaid expenses and other current assets	(103,031)
Deposits	218,622
Increase/(Decrease) in:	
Accounts payable and accrued expenses	288,836
Accrued compensation	(90,686)
Grant advances	765,833
Deferred rent	(43,293)
Net cash from/(used in) operating activities	<u>1,456,056</u>

Cash flows from investing activities:

Purchases of property and equipment	<u>(82,779)</u>
Net cash from/(used in) investing activities	<u>(82,779)</u>

Net Increase/(Decrease) in Cash and Cash Equivalents 1,373,277

Cash and cash equivalents, Beginning of year 1,730,922

Cash and cash equivalents, End of year \$ 3,104,199

See notes to financial statements

CENTRAL FLORIDA REGIONAL WORKFORCE DEVELOPMENT BOARD, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 - NATURE OF THE ORGANIZATION

Central Florida Regional Workforce Development Board, Inc., d/b/a CareerSource Central Florida (the "Organization") was established on September 12, 1996 as a nonprofit organization to promote and enhance productive employment of individuals in the Florida counties of Orange, Seminole, Osceola, Lake and Sumter (Region 12). The Organization was created to fulfill the duties and responsibilities provided for by the Workforce Florida Act of 1996 consistent with the provisions of job training, job placement and benefit services to the citizens of the five counties. The governing body of the Organization consists of board members who are appointed by state and local officials to oversee conformance with grant regulations.

The Organization is the grant recipient and grant administrator for the following grants in Region 12:

Welfare Transition Services (WTS)

WTS programs are designed to emphasize work, self-sufficiency, and personal responsibility for welfare recipients and to enable them to move from welfare to work.

Workforce Innovation and Opportunity Act (WIOA)

WIOA programs provide 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.

Wagner-Peyser

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

Supplemental Nutrition Assistance Program (SNAP)

SNAP programs provide matching grants for administrative operating costs of the Supplemental Nutrition Assistance Program.

Disabled Veterans Outreach Program (DVOP)

The DVOP program is designed to develop jobs and job training opportunities for disabled and other veterans and to provide outreach to veterans through all community agencies and organizations.

Local Veterans Employment Representative Program (LVER)

The LVER program provides job development, placement and support services directly to veterans.

Unemployment Insurance (UI)

The UI grant provides funds to administer the program of unemployment insurance for eligible workers through Federal and State cooperation.

Trade Adjustment Assistance (TAA)

The TAA grant provides funding for the individuals who have lost jobs due to the export of those jobs.

Temporary Assistance for Needy Families (TANF)

TANF provides cash assistance to indigent American families with dependent children through the United States Department of Health and Human Services.

H-1B Job Training Grants

The H-1B Job Training Grant Program funds projects that provide training and related activities to workers to assist them in gaining the skills and competencies needed to obtain or upgrade employment in high-growth industries or economic sectors. Over time, these education and training programs will help businesses reduce their use of skilled foreign professionals permitted to work in the U.S. on a temporary basis under the H-1B visa program.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation- The accompanying financial statements have been prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. All of the net assets of the Organization are classified as unrestricted and are not subject to donor imposed stipulations.

Cash Equivalents- For purposes of the statement of cash flows, the Organization considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

Revenue Recognition- Government grant revenues are associated with cost-reimbursement contracts and are earned and recognized as revenue as allowable grant costs are incurred. Grant advances consist of revenue not yet recognized because allowable grant costs have not yet been incurred, although related cash has been received.

Functional Expenses- The costs of providing the various programs are summarized as program services in the statement of activities. Payroll and other expenses associated with programs are charged directly to program services. General and administrative expenses represent indirect costs of administering programs.

Property and Equipment- Property and equipment is stated at cost and are defined by the Organization with an initial cost of \$5,000 or more and an estimated useful life in excess of one year. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets, which range from 3 to 9 years. Leasehold improvements are amortized over the shorter of the estimated useful life or the term of the lease.

Property acquired with governmental funds is considered to be owned by the Organization while used in the program for which it was purchased or in future authorized programs; however, its disposition, as well as the ownership of any proceeds from the sale of the assets therefrom, is subject to applicable regulations.

Deferred Rent- The Organization leases certain facilities under lease agreements that provide for rent abatement and escalating rental payments. Minimum base rent for these leases is recorded on a straight line basis over the term of the lease and rent expense in excess of amounts paid is recorded as a deferred rent liability and amortized as a reduction in rent expense over the term of the lease.

Income Taxes- The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and from state income taxes under similar provisions of the Florida Income Tax Code.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Concentration of Credit Risk- The Organization places its cash and cash equivalents on deposit with financial institutions in the United States. The Federal Deposit Insurance Corporation ("FDIC") covers \$250,000 for substantially all depository accounts.

During the year, the Organization from time to time may have had amounts on deposit in excess of the insured limits. As of year-end, the Organization had a balance of \$3,281,090 on deposit in excess of insured amounts. Management believes the associated risk is minimized by placing such assets with quality financial institutions. The Organization has not experienced any losses on such accounts.

Use of Estimates- The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Fair Value of Financial Instruments- The respective carrying values of certain on-balance-sheet financial instruments approximate their fair values due to the short-term nature of these instruments. These financial instruments include cash, grants and other receivables, accounts payable and accrued expenses, accrued compensation, and grant advances.

Subsequent Events- The Organization has evaluated events and transactions occurring subsequent to June 30, 2018 as of January 16, 2019, which is the date the financial statements were available to be issued. Subsequent events occurring after January 16, 2019 have not been evaluated by management. No material events have occurred since June 30, 2018 that require recognition or disclosure in the financial statements.

NOTE 3 – GRANTS RECEIVABLE

Grants receivable consist of the following due in less than one year as of June 30, 2018:

<u>Program</u>	<u>Amount</u>
WIOA Youth	\$ 160,208
WIOA Dislocated Worker	454,963
National Emergency- Hurricane Maria Evacuees	181,345
TANF	674,164
Trade Adjustment Assistance	18,676
Disabled Veterans' Outreach Program	8,446
Local Veterans' Employer Representative Program	25,672
Grants receivable	<u><u>\$ 1,523,474</u></u>

NOTE 4 – GRANT ADVANCES

Grant advances represent the excess of grant funds received over allowable costs incurred. Grant advances as of June 30, 2018 consist of the following:

<u>Program</u>	<u>Amount</u>
WIOA Adult	\$ 319,455
WIOA Dislocated Worker	72,126
TANF	306,799
Trade Adjustment Assistance	4,200
Supplemental Nutrition Assistance Program	131,373
Wagner Peyser	61,293
Disabled Veterans' Outreach Program	42
Local Veterans' Employer Representative Program	5,941
Reemployment and Eligibility Assessments	99,334
Grant advances	<u>\$ 1,000,563</u>

NOTE 5 – LEASES

The Organization leases its corporate offices, one-stop centers and office equipment under operating leases, which expire at various dates from July 2018 through March 2022, including renewal options. Generally, the facility leases contain escalation clauses providing for annual increases in the monthly rents. The Organization is also obligated to pay a proportional share of the insurance, repairs, taxes and maintenance costs for the leased office space.

The following is a schedule, by year, of approximate future minimum lease payments required under operating leases that have initial or remaining lease terms in excess of one year:

<u>Year ending June 30,</u>	<u>Total</u>
2019	\$ 1,165,942
2020	633,950
2021	447,622
2022	139,733
Total	<u>\$ 2,387,247</u>

Rent expense for the year ended June 30, 2018 was \$1,649,618.

NOTE 6 – RETIREMENT PLAN

The Organization maintains a retirement plan in accordance with Section 403(b) of the Internal Revenue Code for all employees who have completed six months of service. Under the terms of the plan, the Organization makes contributions to the plan each year for each eligible employee in an amount equal to 100% of the employee's elective deferral, the total not to exceed 6% of eligible employees' annual salary. Total contributions by the Organization for the year ended June 30, 2018 were \$396,427.

NOTE 7 – CONTINGENCIES

Federal Grants and Questionable Costs

The Organization's operations are funded by grants through contracts from federal government agencies which are passed through the Florida Department of Economic Opportunity ("DEO") f/k/a Florida Agency for Workforce Innovation ("AWI"). The Organization is subject to state and federal audit examination to determine compliance with grant requirements. In the event that expenditures would be disallowed, repayment could be required.

Litigation

The Organization is party to various claims and legal actions arising in the ordinary course of business. Management does not believe that the outcome of such claims and legal actions will have a material adverse effect on the financial position or results of operations of the Organization.

NOTE 8 – RELATED PARTY TRANSACTIONS

The Organization recorded \$1,582,986 of tuition and other fees to entities that had employees on the Board of Directors during the year ended June 30, 2018.

SUPPLEMENTARY INFORMATION

CENTRAL FLORIDA REGIONAL WORKFORCE DEVELOPMENT BOARD, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title/Grant Number	Federal CFDA Number	Passed Through to Subrecipients	Federal Expenditures
United States Department of Agriculture:			
Passed through the State of Florida Department of Economic Opportunity:			
Supplemental Nutrition Assistance Program	10.561	\$ -	\$ 731,585
Total United States Department of Agriculture		-	731,585
United States Department of Labor:			
Passed through Seminole State College			
H1-B Job Training Grants	17.268	-	60,000
Passed through Brevard County Workforce Development Board			
H1-B Job Training Grants	17.268	-	206,482
Passed through Valencia State College:			
Youthbuild	17.274	-	53,766
Passed through the State of Florida Department of Economic Opportunity			
Employment Services Cluster			
Wagner Peyser	17.207	-	2,052,490
Disabled Veterans' Outreach Program	17.801	-	190,083
Local Veterans' Employer Representative Program	17.804	-	138,354
Total Employment Services Cluster		-	2,380,927
Unemployment Compensation Program	17.225	-	32,990
Reemployment and Eligibility Assessments	17.225	-	486,563
		-	519,553
Trade Adjustment Assistance	17.245	-	265,456
National Emergency NEG Sector Partnership	17.277	-	1,848,896
National Emergency- Hurricane Maria Evacuees	17.286	-	258,395
WIOA Cluster			
WIOA Adult	17.258	78,618	3,686,763
WIOA Youth	17.259	149,601	4,576,192
WIOA Dislocated Worker	17.278	-	6,138,001
Total WIOA Cluster		228,219	14,400,956
Total United States Department of Labor		228,219	19,994,431

(Continued)

See notes to schedule of expenditures of federal awards

CENTRAL FLORIDA REGIONAL WORKFORCE DEVELOPMENT BOARD, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
(Continued)

Federal Grantor/Pass-Through Grantor/Program Title/Grant Number	Federal CFDA Number	Passed Through to Subrecipients	Federal Expenditures
United States Department of Energy:			
Passed through Osceola County:			
Energy Efficiency and Conservation Block Grant	81.128	-	52,973
Total United States Department of Energy		-	52,973
United States Department of Health and Human Services:			
Passed through the State of Florida Department of Economic Opportunity:			
Temporary Assistance for Needy Families (TANF)	93.558	-	6,245,746
Total United States Department of Health and Human Services		-	6,245,746
Total Expenditures of Federal Awards		\$ 228,219	\$ 27,024,735

See notes to schedule of expenditures of federal awards

CENTRAL FLORIDA REGIONAL WORKFORCE DEVELOPMENT BOARD, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

NOTE A – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Central Florida Regional Workforce Development Board, Inc., d/b/a CareerSource Central Florida (the "Organization") under programs of the federal government for the year ended June 30, 2018. The information in this schedule is presented in accordance with the requirements of Title 2 Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets or cash flows of the Organization. Therefore, some amounts presented in the Schedule may differ from amounts presented in the financial statements.

All of the Organization's federal awards were in the form of cash assistance for the year ended June 30, 2018.

NOTE B – RECONCILIATION OF FINANCIAL RECORDS TO THE SUBRECIPIENT ENTERPRISE RESOURCE APPLICATION ("SERA")

The year-to-date grant expenditure totals reported in the Organization's financial statements are reconciled to SERA report totals. Differences between the amounts reported in the Organization's financial records and the reported totals in SERA occur frequently, since other costs from invoices received after the date of SERA reports may be recognized in the financial statements in accordance with the Organization's normal month-end closing procedures.

NOTE C – INDIRECT COST RATE

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

OTHER REPORTS



**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
Central Florida Regional Workforce Development Board, Inc.
Orlando, 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 Central Florida Regional Workforce Development Board, Inc. (a nonprofit organization) (the "Organization"), which comprise the statement of financial position as of June 30, 2018, 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 January 16, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

January 16, 2019



**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
Central Florida Regional Workforce Development Board, Inc.
Orlando, Florida

Report on Compliance for Each Major Federal Program

We have audited Central Florida Regional Workforce Development Board, Inc.'s (a nonprofit organization) (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, 2018. 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, 2018.

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.

January 16, 2019

CENTRAL FLORIDA REGIONAL WORKFORCE DEVELOPMENT BOARD, INC.
SCHEDULE OF FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the financial statements of the Central Florida Regional 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 Central Florida Regional 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 Central Florida Regional Workforce Development Board, Inc. expresses an unmodified opinion.
6. There were no audit findings relative to the major federal awards tested for Central Florida Regional Workforce Development Board, Inc.
7. Dollar threshold for Type A programs was \$810,742. The programs tested as major programs include:

<u>Federal Program</u>	<u>CFDA No.</u>
National Emergency NEG Sector Partnership	17.277
Temporary Assistance for Needy Families (TANF)	93.558
Employment Services Cluster	
Wagner Peyser	17.207
Disabled Veterans' Outreach Program	17.801
Local Veterans' Employer Representative Program	17.804

8. Central Florida Regional 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.

**CENTRAL FLORIDA REGIONAL
WORKFORCE DEVELOPMENT BOARD, INC.
d/b/a CAREERSOURCE CENTRAL FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Central Florida Regional Workforce Development Board, Inc.
Orlando, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of Central Florida Regional Workforce Development Board, Inc. (a nonprofit organization) (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.

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 the Organization as of June 30, 2019, and the changes in its net assets and its cash flows for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 3, 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.

February 3, 2020

FINANCIAL STATEMENTS

CENTRAL FLORIDA REGIONAL WORKFORCE DEVELOPMENT BOARD, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2019

ASSETS

Current assets:

Cash	\$ 2,236,223
Grant receivable	1,716,689
Other receivables	154,826
Prepaid expenses and other current assets	<u>400,564</u>
Total current assets	<u>4,508,302</u>

Property and equipment:

Leasehold improvements	2,039,577
Software	1,340,164
Data processing equipment	738,594
Vehicles	<u>43,670</u>
Total Property and equipment	4,162,005
Less accumulated depreciation	<u>(3,891,224)</u>
Property and equipment, net	<u>270,781</u>

Deposits	<u>138,334</u>
Total assets	<u>\$ 4,917,417</u>

LIABILITIES AND NET ASSETS

Current liabilities:

Accounts payable and accrued expenses	\$ 1,370,870
Accrued compensation	976,040
Grant advances	64,211
Deferred rent	<u>26,003</u>
Total current liabilities	<u>2,437,124</u>

Net assets without donor restrictions	2,480,293
----------------------------------------------	------------------

Total liabilities and net assets	<u>\$ 4,917,417</u>
-----------------------------------------	----------------------------

See notes to financial statements

CENTRAL FLORIDA REGIONAL WORKFORCE DEVELOPMENT BOARD, INC.
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Revenues:

Federal financial assistance	\$ 29,925,229
Contributions and other revenue	375,916
Interest income	<u>3,853</u>
Total revenues	<u>30,304,998</u>

Expenses:

Program services	28,006,674
Management and general	<u>2,234,735</u>
Total expenses	<u>30,241,409</u>

Change in net assets	63,589
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Net assets, beginning of year	<u>2,416,704</u>
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Net assets, end of year	<u><u>\$ 2,480,293</u></u>
--------------------------------	----------------------------

See notes to financial statements

CENTRAL FLORIDA REGIONAL WORKFORCE DEVELOPMENT BOARD, INC.
STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Cash flows from operating activities:

Change in net assets	\$ 63,589
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation and amortization	99,824
Change in operating assets and liabilities:	
(Increase)/Decrease in:	
Grants and other receivables	(149,075)
Prepaid expenses and other current assets	96,230
Deposits	4,500
Increase/(Decrease) in:	
Accounts payable and accrued expenses	128,005
Accrued compensation	32,917
Grant advances	(936,352)
Deferred rent	(42,131)
Net cash from/(used in) operating activities	<u>(702,493)</u>

Cash flows from investing activities:

Purchases of property and equipment	<u>(165,483)</u>
Net cash from/(used in) investing activities	<u>(165,483)</u>

Net Increase/(Decrease) in Cash and Cash Equivalents (867,976)

Cash and cash equivalents, Beginning of year 3,104,199

Cash and cash equivalents, End of year \$ 2,236,223

See notes to financial statements

CENTRAL FLORIDA REGIONAL WORKFORCE DEVELOPMENT BOARD, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 - NATURE OF THE ORGANIZATION

Central Florida Regional Workforce Development Board, Inc., d/b/a CareerSource Central Florida (the "Organization") was established on September 12, 1996 as a nonprofit organization to promote and enhance productive employment of individuals in the Florida counties of Orange, Seminole, Osceola, Lake and Sumter (Region 12). The Organization was created to fulfill the duties and responsibilities provided for by the Workforce Florida Act of 1996 consistent with the provisions of job training, job placement and benefit services to the citizens of the five counties. The governing body of the Organization consists of board members who are appointed by state and local officials to oversee conformance with grant regulations.

The Organization is the grant recipient and grant administrator for the following grants in Region 12:

Welfare Transition Services (WTS)

WTS programs are designed to emphasize work, self-sufficiency, and personal responsibility for welfare recipients and to enable them to move from welfare to work.

Workforce Innovation and Opportunity Act (WIOA)

WIOA programs provide 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.

Wagner-Peyser

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

Supplemental Nutrition Assistance Program (SNAP)

SNAP programs provide matching grants for administrative operating costs of the Supplemental Nutrition Assistance Program.

Disabled Veterans Outreach Program (DVOP)

The DVOP program is designed to develop jobs and job training opportunities for disabled and other veterans and to provide outreach to veterans through all community agencies and organizations.

Local Veterans Employment Representative Program (LVER)

The LVER program provides job development, placement and support services directly to veterans.

Unemployment Insurance (UI)

The UI grant provides funds to administer the program of unemployment insurance for eligible workers through Federal and State cooperation.

Trade Adjustment Assistance (TAA)

The TAA grant provides funding for the individuals who have lost jobs due to the export of those jobs.

Temporary Assistance for Needy Families (TANF)

TANF provides cash assistance to indigent American families with dependent children through the United States Department of Health and Human Services.

H-1B Job Training Grants

The H-1B Job Training Grant Program funds projects that provide training and related activities to workers to assist them in gaining the skills and competencies needed to obtain or upgrade employment in high-growth industries or economic sectors. Over time, these education and training programs will help businesses reduce their use of skilled foreign professionals permitted to work in the U.S. on a temporary basis under the H-1B visa program.

NOTE 1 - NATURE OF THE ORGANIZATION (Continued)

Youthbuild

The Youthbuild program combines educational, leadership, mentoring and hands-on work experience components to train youth in the construction industry fields.

National Emergency Grants – Hurricanes Irma and Maria

The purpose of the National Emergency Grant program is to temporarily expand service capacity at the state and local levels by providing time-limited funding assistance in response to significant dislocation events.

Apprenticeship USA

The purposes for the apprenticeship USA grants are to make registered apprenticeship a mainstream education and career pathway option, to support integrated, 21st Century statewide apprenticeship strategies that promote and scale apprenticeships, and to develop and utilize state strategies that offer innovative approaches to significantly increase apprenticeship opportunities for all American workers.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation- The accompanying financial statements have been prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. All of the net assets of the Organization are classified as net assets without donor restrictions and are not subject to donor imposed restrictions.

Cash Equivalents- For purposes of the statement of cash flows, the Organization considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

Revenue Recognition- Federal financial assistance revenues are associated with cost-reimbursement contracts and are earned and recognized as revenue as allowable grant costs are incurred. Grant advances consist of revenue not yet recognized because allowable grant costs have not yet been incurred, although related cash has been received.

Functional Expenses and Cost Allocations- The costs of providing the various programs and other activities have been detailed in the schedule of functional expenses in the notes to the financial statements and summarized on a functional basis in the combining statement of activities. Salaries and other expenses which are associated with a specific program are charged directly to that program. Salaries and other expenses which benefit more than one program are allocated to the various programs based on the relative benefit provided based on an approved cost allocation plan. These costs are allocated based on client information, staffing, and other applicable statistics. Indirect costs are allocated to all programs under a negotiated indirect cost rate.

Property and Equipment- Property and equipment is stated at cost and are defined by the Organization with an initial cost of \$5,000 or more and an estimated useful life in excess of one year. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets, which range from 3 to 9 years. Leasehold improvements are amortized over the shorter of the estimated useful life or the term of the lease.

Property acquired with governmental funds is considered to be owned by the Organization while used in the program for which it was purchased or in future authorized programs; however, its disposition, as well as the ownership of any proceeds from the sale of the assets therefrom, is subject to applicable regulations.

Deferred Rent- The Organization leases certain facilities under lease agreements that provide for rent abatement and escalating rental payments. Minimum base rent for these leases is recorded on a straight line basis over the term of the lease and rent expense in excess of amounts paid is recorded as a deferred rent liability and amortized as a reduction in rent expense over the term of the lease.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Income Taxes- The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and from state income taxes under similar provisions of the Florida Income Tax Code.

Concentration of Credit Risk- The Organization places its cash and cash equivalents on deposit with financial institutions in the United States. The Federal Deposit Insurance Corporation ("FDIC") covers \$250,000 for substantially all depository accounts.

During the year, the Organization from time to time may have had amounts on deposit in excess of the insured limits. As of year-end, the Organization had a balance of \$2,438,395 on deposit in excess of insured amounts. Management believes the associated risk is minimized by placing such assets with quality financial institutions. The Organization has not experienced any losses on such accounts.

Use of Estimates- The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Fair Value of Financial Instruments- The respective carrying values of certain on-balance-sheet financial instruments approximate their fair values due to the short-term nature of these instruments. These financial instruments include cash, grants and other receivables, accounts payable and accrued expenses, accrued compensation, and grant advances.

Subsequent Events- The Organization has evaluated events and transactions occurring subsequent to June 30, 2019 as of February 3, 2020, which is the date the financial statements were available to be issued. Subsequent events occurring after February 3, 2020 have not been evaluated by management. No material events have occurred since June 30, 2019 that require recognition or disclosure in the financial statements.

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.

NOTE 3 –LIQUIDITY AND AVAILABILITY OF RESOURCES

As of June 30, 2019, the following reflects the Organization's financial assets, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of June 30, 2019:

Financial assets at year end:	
Cash	\$ 2,236,223
Grant receivable	1,716,689
Other receivables	154,826
Financial assets available to meet	
cash needs within one year	<u>\$ 4,107,738</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. The Organization also has the ability to make weekly cash draws against Florida Department of Economic Opportunity awards to support general program expenditures.

NOTE 4 – GRANTS RECEIVABLE

Grants receivable consist of the following due in less than one year as of June 30, 2019:

<u>Program</u>	<u>Amount</u>
WIOA Adult	\$ 11,252
WIOA Youth	245,787
WIOA Dislocated Worker	586,188
WIOA Governor's Challenge	81,693
National Emergency- Hurricane Maria	486,777
Trade Adjustment Assistance	27,944
Supplemental Nutrition Assistance Program	53,573
Reemployment and Eligibility Assessments	161,918
Disabled Veterans' Outreach Program	36,328
Local Veterans' Employer Representative Program	25,229
Grants receivable	<u><u>\$ 1,716,689</u></u>

NOTE 5 – GRANT ADVANCES

Grant advances represent the excess of grant funds received over allowable costs incurred. Grant advances as of June 30, 2019 consist of the following:

<u>Program</u>	<u>Amount</u>
Trade Adjustment Assistance	\$ 6,335
Wagner Peyser	7,066
WIOA - Call center - pathways to prosperity	6,585
WIOA - Integrated services pilot project	9,814
Apprenticeship USA	34,411
Grant advances	<u><u>\$ 64,211</u></u>

NOTE 6 – LEASES

The Organization leases its corporate offices, one-stop centers and office equipment under operating leases, which expire at various dates from July 2019 through March 2022, including renewal options. Generally, the facility leases contain escalation clauses providing for annual increases in the monthly rents. The Organization is also obligated to pay a proportional share of the insurance, repairs, taxes and maintenance costs for the leased office space.

The following is a schedule, by year, of approximate future minimum lease payments required under operating leases that have initial or remaining lease terms in excess of one year:

<u>Year ending June 30,</u>	<u>Total</u>
2020	\$ 756,023
2021	573,356
2022	139,733
Total	<u><u>\$ 1,469,112</u></u>

Rent expense for the year ended June 30, 2019 was \$1,469,607.

NOTE 7 – RETIREMENT PLAN

The Organization maintains a retirement plan in accordance with Section 403(b) of the Internal Revenue Code for all employees who have completed six months of service. Under the terms of the plan, the Organization makes contributions to the plan each year for each eligible employee in an amount equal to 100% of the employee's elective deferral, the total not to exceed 6% of eligible employees' annual salary. Total contributions by the Organization for the year ended June 30, 2019 were \$401,494.

NOTE 8 – CONTINGENCIES

Federal Grants and Questionable Costs

The Organization's operations are funded by grants through contracts from federal government agencies which are passed through the Florida Department of Economic Opportunity ("DEO") f/k/a Florida Agency for Workforce Innovation ("AWI"). The Organization is subject to state and federal audit examination to determine compliance with grant requirements. In the event that expenditures would be disallowed, repayment could be required.

Litigation

The Organization is party to various claims and legal actions arising in the ordinary course of business. Management does not believe that the outcome of such claims and legal actions will have a material adverse effect on the financial position or results of operations of the Organization.

NOTE 9 – RELATED PARTY TRANSACTIONS

The Organization recorded \$1,652,602 of tuition and other fees to entities that had employees on the Board of Directors during the year ended June 30, 2019.

NOTE 10 – SCHEDULE OF EXPENSES BY FUNCTION AND NATURE

Expenses by function and nature for the fiscal year ended June 30, 2019 were as follows:

	Program Services	Management and General	Total
Salaries, benefits and payroll taxes	\$ 11,403,001	\$ 1,502,380	\$ 12,905,381
Career and youth services	11,332,794	-	11,332,794
Professional services	1,110,214	369,731	1,479,945
Outreach	445,847	56,399	502,246
Facilities, maintenance, and technology	3,333,710	266,638	3,600,348
Subrecipients	285,881	-	285,881
Staff development and capacity building	95,227	39,587	134,814
	<u>\$ 28,006,674</u>	<u>\$ 2,234,735</u>	<u>\$ 30,241,409</u>

SUPPLEMENTARY INFORMATION

CENTRAL FLORIDA REGIONAL 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/Grant Number	Federal CFDA Number	Passed Through to Subrecipients	Federal Expenditures
United States Department of Agriculture:			
Passed through the State of Florida Department of Economic Opportunity:			
Supplemental Nutrition Assistance Program	10.561	\$ -	\$ 844,928
Total United States Department of Agriculture		<u>-</u>	<u>844,928</u>
United States Department of Labor:			
Passed through Seminole State College			
H1-B Job Training Grants - Training for Manufactured Construction (TRAMCON) Consortium	17.268	-	15,000
Passed through Brevard County Workforce Development Board			
H1-B Job Training Grants - America's Promise Job Driven Grant Program	17.268	-	294,784
Passed through Valencia State College:			
Youthbuild	17.274	-	98,487
Passed through the State of Florida Department of Economic Opportunity			
Employment Services Cluster			
Wagner Peyser	17.207	-	2,362,927
Disabled Veterans' Outreach Program	17.801	-	193,511
Local Veterans' Employer Representative Program	17.804	-	140,333
Total Employment Services Cluster		<u>-</u>	<u>2,696,771</u>
Unemployment Compensation Program	17.225	-	107,653
Reemployment and Eligibility Assessments	17.225	-	524,456
		<u>-</u>	<u>632,109</u>
Trade Adjustment Assistance	17.245	-	142,486
National Emergency - Hurricane Irma	17.277	-	24,395
National Emergency- Hurricane Maria	17.286	-	1,799,020
Apprenticeship USA State Expansion	17.285	-	65,589
WIOA Cluster			
WIOA Adult	17.258	47,399	7,839,985
WIOA Youth	17.259	233,648	6,015,205
WIOA Dislocated Worker	17.278	-	1,564,858
Total WIOA Cluster		<u>281,047</u>	<u>15,420,048</u>
Total United States Department of Labor		<u>281,047</u>	<u>21,188,689</u>

(Continued)

See notes to schedule of expenditures of federal awards

CENTRAL FLORIDA REGIONAL WORKFORCE DEVELOPMENT BOARD, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
(Continued)

Federal Grantor/Pass-Through Grantor/Program Title/Grant Number	Federal CFDA Number	Passed Through to Subrecipients	Federal Expenditures
United States Department of Health and Human Services:			
Passed through the State of Florida Department of Economic Opportunity:			
Temporary Assistance for Needy Families (TANF)	93.558	4,834	7,891,612
Total United States Department of Health and Human Services		4,834	7,891,612
Total Expenditures of Federal Awards		\$ 285,881	\$ 29,925,229

See notes to schedule of expenditures of federal awards

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

NOTE A – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Central Florida Regional Workforce Development Board, Inc., d/b/a CareerSource Central Florida (the "Organization") under programs of the federal government for the year ended June 30, 2019. The information in this schedule is presented in accordance with the requirements of Title 2 Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets or cash flows of the Organization.

All of the Organization's federal awards were in the form of cash assistance for the year ended June 30, 2019.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditure are not allowable or are limited as to reimbursement.

NOTE B – RECONCILIATION OF FINANCIAL RECORDS TO THE SUBRECIPIENT ENTERPRISE RESOURCE APPLICATION ("SERA")

The year-to-date grant expenditure totals reported in the Organization's financial statements are reconciled to SERA report totals. Differences between the amounts reported in the Organization's financial records and the reported totals in SERA occur frequently, since other costs from invoices received after the date of SERA reports may be recognized in the financial statements in accordance with the Organization's normal month-end closing procedures.

NOTE C – INDIRECT COST RATE

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

OTHER REPORTS



**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
Central Florida Regional Workforce Development Board, Inc.
Orlando, 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 Central Florida Regional Workforce Development Board, Inc. (a nonprofit organization) (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 February 3, 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 disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

February 3, 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
Central Florida Regional Workforce Development Board, Inc.
Orlando, Florida

Report on Compliance for Each Major Federal Program

We have audited Central Florida Regional Workforce Development Board, Inc.'s (a nonprofit organization) (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.

February 3, 2020

CENTRAL FLORIDA REGIONAL WORKFORCE DEVELOPMENT BOARD, INC.
SCHEDULE OF FINDINGS
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 Central Florida Regional 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 Central Florida Regional 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 Central Florida Regional Workforce Development Board, Inc. expresses an unmodified opinion.
6. There were no audit findings relative to the major federal awards tested for Central Florida Regional Workforce Development Board, Inc.
7. Dollar threshold for Type A programs was \$897,394. The programs tested as major programs include:

<u>Federal Program</u>	<u>CFDA No.</u>
National Emergency- Hurricane Maria Evacuees	17.286
Temporary Assistance for Needy Families (TANF)	93.558

8. Central Florida Regional 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.

JAN 05 2016 SLK/LC

**CENTRAL FLORIDA AREA WORKFORCE DEVELOPMENT CONSORTIUM
INTERLOCAL AGREEMENT**

This INTERLOCAL AGREEMENT is made and entered into by and between LAKE COUNTY, a political subdivision of the State of Florida, ORANGE COUNTY, a charter county and political subdivision of the State of Florida, OSCEOLA COUNTY, a political subdivision of the State of Florida, SEMINOLE COUNTY, a political subdivision of the State of Florida, SUMTER COUNTY, a political subdivision of the State of Florida, and the Central Florida Regional Workforce Development Board, Inc., d/b/a CareerSource Central Florida, a not-for-profit corporation established in the State of Florida, hereinafter referred to as "CSCF" for the purposes of establishing the CENTRAL FLORIDA AREA WORKFORCE DEVELOPMENT CONSORTIUM, hereinafter referred to as the "CONSORTIUM", and establishing the roles and responsibilities of the CONSORTIUM and CSCF.

WHEREAS, the Congress of the United States of America has enacted and the President has executed the WORKFORCE INNOVATION AND OPPORTUNITY ACT (Public Law 113-128) (hereinafter referred to as the "ACT") which authorizes the establishment of local areas to, coordinate and align key employment, education, training, adult literacy, and vocational rehabilitation programs in the United States; and

WHEREAS, the ACT supersedes the Workforce Investment Act of 1998 and amends other related laws; and

WHEREAS, the State of FLORIDA enacted the Workforce Innovation Act of 2000 and reaffirmed its intent in 2011 by establishing Chapter 445 of the Florida Statutes to re-designate regional workforce boards and require the development of procedures to increase accountability among workforce system partners; and

WHEREAS, CSCF has operated successfully as the administrative entity and fiscal agent for all programs and services promulgated under the Act and Florida's Workforce Innovation Act of 2000; and

STATE OF FLORIDA, COUNTY OF ORANGE
I HEREBY CERTIFY this is a copy of a document
approved by the BCC on JAN 05 2016
By MARTHA O. HAYNIE, COUNTY COMPTROLLER
for Deputy Clerk JAN 07 2016
Date
Seal



WHEREAS, the State of FLORIDA, pursuant to the ACT, has mandated the re-certification of local workforce development areas and local workforce development boards; and

WHEREAS, the Governor has re-designated the five county area, described herein, to be designated a local workforce development area under the ACT and Florida's Workforce Innovation Act of 2000.

NOW THEREFORE, we, the participating counties, do hereby agree to and accept the designation of the area comprised of the five counties as a local workforce development area under the ACT and do hereby establish the CONSORTIUM in accordance with the provisions set forth herein.

I. CONSORTIUM MEMBERS.

- A. The CONSORTIUM shall be comprised of either the Mayor/Chairman or a currently serving County Commissioner designated by the Mayor/Chairman.
- B. The CONSORTIUM shall elect from among its five (5) members, one member to act as Chairman of the CONSORTIUM and one member to act as the Vice Chairman.
- C. The Chairman of the CONSORTIUM shall act as the chief elected official for the local workforce development area.
- D. The CONSORTIUM designates CSCF as the local workforce development board ("CSCF Board").
- E. The CONSORTIUM shall appoint the membership of the CSCF Board in accordance with the ACT, Florida's Workforce Innovation Act of 2000, Section 445.007, Florida Statutes, other applicable regulations, and the corporate bylaws of CSCF, which are attached hereto and incorporated by reference as a material part of this INTERLOCAL AGREEMENT as **Attachment "A."** Unless otherwise precluded by law, the CONSORTIUM may remove any member of CSCF Board at any time by majority vote of the CONSORTIUM. Such removal by the CONSORTIUM may be with or without cause.
- F. The CONSORTIUM, having been designated the local grant recipient pursuant to section 106(b)(1) of the ACT, hereby designates CSCF as the administrative entity

and fiscal agent for all programs promulgated under the ACT and Florida's Workforce Innovation Act of 2000.

- G. The CONSORTIUM shall meet from time to time as it may deem necessary, but no less than semi-annually, to conduct such business as may be necessary. One of the two (2) required meetings shall include the CSCF Board. All meetings of the Consortium shall be open to the public and notice shall be provided in accordance with the State Sunshine Law requirements, as set forth in Section 286.011, Florida Statutes.
- H. The CONSORTIUM shall approve the budget of CSCF Board each year during one of the required meetings which shall be processed by the CSCF Board in accordance with requirements set forth in Section 445.007, Florida Statutes.

II. LOCAL WORKFORCE DEVELOPMENT BOARD

- A. CSCF shall ensure that the composition of the local workforce development board shall at all times comply with requirements of the federal ACT (sec. 107(b)(2)(A)), the Florida Workforce Innovation Act, and Section 445.007, Florida Statutes and shall include:
 - 1. Representatives of the private sector, who shall constitute, at a minimum, a majority of the total active membership and who shall be appointed proportionately to the relative population of the five (5) counties, except that all counties shall have at least two (2) members. Members of the private sector shall be appointed by CONSORTIUM members of their respective Counties. Said appointments shall be announced by the appointing member at a duly called CONSORTIUM meeting. The appointment of private sector members shall not be subject to approval or removal by the remainder of the members of the CONSORTIUM.
 - 2. Representatives of other organizations as required by applicable State and federal law.
- B. All appointments to the CSCF Board shall be for a period of three (3) years, with one-third of the appointments being made annually, pursuant to the bylaws of CSCF. Re-appointment for an additional three-year term shall be automatic so long as the

duly appointed board member is in good standing, the seat on the Board continues to exist, and the Board member wishes to serve another term.

- C. All vacancies will be appointed in the same manner as the original appointments.
- D. A member of the CONSORTIUM may be present at each meeting as a liaison to the CSCF Board but shall have no voting powers and shall not be considered a member of the CSCF Board.

III. ADMINISTRATION REQUIREMENTS AND OBLIGATIONS OF CSCF

- A. Pursuant to section 107(d) of the ACT and Section 445.0007, Florida Statutes, CSCF shall:

1. Develop and submit the local plan to the Governor of Florida (section 118.107(d)(1) of the ACT).
2. Designate one-stop operators and providers (section 121 of the ACT).
3. Ensure the appropriate use, management, and investment of associated funds received to maximize performance outcomes (section 116 of the ACT).
4. Designate eligible providers of youth services, (section 123 of the ACT).
5. Develop an annual budget for the purpose of carrying out the duties of CSCF including, but not limited to, all programs promulgated under the ACT for the region.
6. Provide for the conduct of an annual audit of all funds managed by CSCF and submit a copy of that audit and copies of financial statements prepared for the conduct of CSCF business to the CONSORTIUM.
7. Provide oversight for the one-stop delivery system, local employment and training activities, and youth activities conducted pursuant to the ACT.
8. Provide such staff and other support to the CONSORTIUM, as deemed necessary by the CONSORTIUM, for the conduct of CONSORTIUM business.
9. Submit to the CONSORTIUM, for review and approval, the local plan, the one-stop operator designation, and the annual budget. If the Budget is not approved by the CONSORTIUM, CSCF shall submit an amended budget until a budget is approved. This provision shall be included in the CSCF corporate

documents.

10. Provide an annual report to the CONSORTIUM.
11. Coordinate the activities of the workforce development system with economic development strategies and other business and employer activities as may be appropriate and allowable.
12. Promote generally the participation of the private sector in all aspects of the conduct of CSCF business and services provided.

B. CSCF shall furnish a Commercial Crime Fidelity Bond for Employee Dishonesty on blanket basis with a maximum limit of One Million Dollars (\$1,000,000). The bond shall be endorsed to cover "Third Party" liability including a third-party beneficiary clause in favor of each of the participating counties. The bond shall include a minimum twelve (12) month discovery period when written on a loss sustained basis.

C. Notwithstanding any provisions of the law to the contrary, none of the parties hereto shall be liable for any claims, damages, injuries, losses, or expenses arising out of or resulting from any act, omission, or negligence of any other party, their officers, employees, or agents. Nothing in this INTERLOCAL AGREEMENT shall be construed as waiving the sovereign immunity afforded to the participating counties under Section 768.28, Florida Statutes.

IV. GENERAL CONDITIONS

- A. This INTERLOCAL AGREEMENT contains all the terms and conditions agreed upon by the parties hereto, and shall supersede all previous agreements, either oral or written, by or between two or more of the parties hereto with respect to the subject matter hereof. No other agreements, oral or written, regarding the subject matter of this INTERLOCAL AGREEMENT shall be deemed to exist.
- B. This INTERLOCAL AGREEMENT may be amended or modified upon the written request of any party hereto. Such written request shall be distributed to all parties at least thirty days prior to requested actions effective date. Any alterations, amendments, modifications or waivers in the terms and conditions of this

INTERLOCAL AGREEMENT shall not be effective unless reduced to writing, approved by all parties, signed by duly authorized representatives and filed with each participating county's Clerk of the Court or Clerk of the Board, as may be applicable.

C. The term of this INTERLOCAL AGREEMENT shall be from date of filing with the respective Clerks of the Court and Clerk of the Board after execution of all participating Counties, and shall remain in effect until May 3, 2022, unless otherwise modified in accordance with section C. above.

D. In the event of any changes in State or federal law wherein this INTERLOCAL AGREEMENT shall no longer be valid, this INTERLOCAL AGREEMENT shall be automatically deemed void.

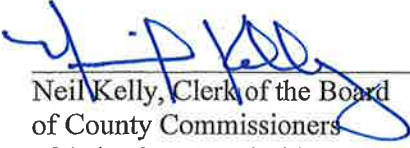
IN WITNESS WHEREOF, the parties hereto have executed this INTERLOCAL AGREEMENT, by and through their duly authorized representatives, on the respective dates shown below.

[Signatures to follow on next page]


COUNTY

LAKE COUNTY, through its
BOARD OF COUNTY COMMISSIONERS

ATTEST:



Neil Kelly, Clerk of the Board
of County Commissioners
of Lake County, Florida



Sean M. Parks
Chairman

This 6th day of Jan, 2016.

Approved as to form and legality:

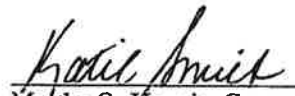



Melanie Marsh
County Attorney

COUNTY

ORANGE COUNTY, through its
BOARD OF COUNTY COMMISSIONERS

ATTEST:


Martha O. Haynie, County Comptroller
As Clerk of the Board of County
Commissioners
of Orange County, Florida


Teresa Jacobs
Orange County Mayor

This 5th day of January, 2016.

Approved as to form and legality:

County Attorney



COUNTY

OSCEOLA COUNTY, through its
BOARD OF COUNTY COMMISSIONERS

ATTEST:

Debra A. Dennis
Secretary, Clerk of the
Board of County Commissioners
of Osceola County, Florida
BCC approved 12/07/15

William J. Jantz
Chairman

This 7th day of December, 2015.

Approved as to form and legality:

A

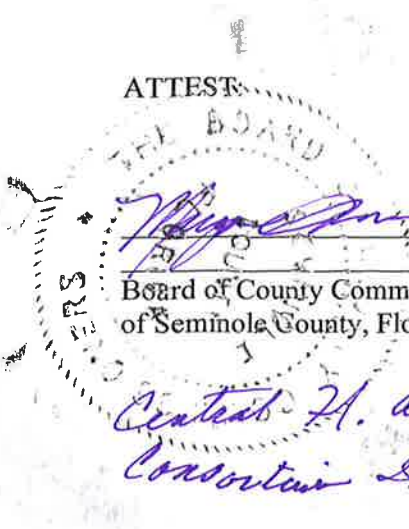
County Attorney



COUNTY

SEMINOLE COUNTY, through its
BOARD OF COUNTY COMMISSIONERS

ATTEST

 [Signature], Clerk of the
Board of County Commissioners
of Seminole County, Florida

[Signature]
John Horan, Chairman

This 10th day of December, 2015.

*Central Fl. Area Workforce Dev.
Consortium Interlocal Agmt*

Approved as to form and legality:

[Signature]


County Attorney

COUNTY

SUMTER COUNTY, through its
BOARD OF COUNTY COMMISSIONERS



ATTEST:


Connie Webb, Deputy Clerk of the
Board of County Commissioners
of Sumter County, Florida



Garry Breeden
Chairman

This 24th day of November, 2015.

Approved as to form and legality:



George Angeliadis
County Attorney

ATTEST:

Samuel Nalob

CENTRAL FLORIDA REGIONAL
WORKFORCE DEVELOPMENT
BOARD, INC.

Eric Jackson
Eric Jackson, Chairman

This 28 day of January, 2016.

ATTACHMENT A
CAREERSOURCE CENTRAL FLORIDA
BYLAWS

AMENDED and RESTATED BYLAWS
of
**CENTRAL FLORIDA REGIONAL
WORKFORCE DEVELOPMENT BOARD, INC.**
d/b/a CAREERSOURCE CENTRAL FLORIDA
a not-for-profit Florida Corporation

ARTICLE I

NAME

This Corporation will be known as CareerSource Central Florida.

ARTICLE II

DEFINITIONS

- A. **Articles:** means the Articles of Incorporation of the Corporation including any amendments or restatements.
- B. **Corporation:** means Central Florida Regional Workforce Development Board, Inc. doing business as CareerSource Central Florida.
- C. **Board of Directors or Board:** means the Board of Directors of the Corporation.
- D. **Region:** means the five Florida counties served by the Corporation: Lake, Orange, Osceola, Seminole and Sumter.
- E. **Director:** means an individual member of the Board of Directors.

ARTICLE III

PURPOSE

CareerSource Central Florida is dedicated to putting Central Florida residents to work, and finding and developing talent to help Central Florida businesses stay competitive.

ARTICLE IV
POWERS OF THE CORPORATION

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

2. Workforce Powers. The Corporation will have and exercise all rights and powers granted to regional workforce boards under the laws of the state of Florida and workforce investment boards under Public Law No. 105-220, Title I, Section 117(b), Unites States Code, and all other applicable federal and state workforce laws, regulations and directives.

ARTICLE V
RESPONSIBILITIES AND AUTHORITIES OF THE BOARD OF DIRECTORS

1. General. All corporate powers will be exercised by or under the authority of the Board of Directors, and the business and affairs of the Corporation will be managed under the Board's direction.

2. Functions. The Directors' general functions will be to:
- a. establish policies and guidelines for the operation of the Corporation;
 - b. exercise and fulfill the specific powers and responsibilities of the Board, as specified in the Articles and these Bylaws and as required under applicable law; and
 - c. discharge their duties in good faith, with the care an ordinary prudent person in a like position would exercise under similar circumstances, and each Director will act in a manner he or she reasonably believes to be in the best interests of the Corporation.

3. Powers and Responsibilities of Directors. Without limiting the generality of the functions in section 2 of this Article, the Directors' specific powers and responsibilities will be to:

- a. adopt, amend, repeal or alter the Articles and these Bylaws;
- b. elect and remove the officers of the Corporation;
- c. ensure accountable management of real and personal property and the general business of the Corporation, including authorization and approval of material contracts and agreements on behalf of the

Corporation, all in accordance with applicable law, the Articles and these Bylaws;

- d. establish policies, including monetary or other limits, within which the administration and staff of the Corporation may function independently, including any sale, lease, purchase or other transfer or disposition of any real or personal property of the Corporation, and how exceptions or over-limit transactions are handled;
- e. approve general rules and regulations for the administration of the Corporation and its personnel, and approve any substantial change in employee benefits of the Corporation;
- f. designate the person or persons authorized to make and sign bills, notes, checks, contracts, or other documents that are binding on the Corporation;
- g. establish and develop additional committees necessary or appropriate to fulfill the responsibilities of the Corporation's mission and purposes;
- h. approve the establishment, scope of activity and bylaws of any auxiliary organizations, advisory boards, development councils and other such related organizations;
- i. delegate authority to the President/CEO of the Corporation;
- j. develop and approve business plans;
- k. approve any affiliation by the Corporation with one or more entities in any partnership, joint venture or joint enterprise;
- l. authorize any change in the character or business purpose of the operations of the Corporation; and
- o. approve any merger or consolidation of the Corporation with any other organization or entity.

ARTICLE VI

MEMBERSHIP OF THE BOARD OF DIRECTORS

1. Appointment. Members of the Board of Directors will be appointed by the Region's chief elected officials in accordance with applicable local intergovernmental agreements and in compliance with criteria established by the state of Florida and the federal government, and will be composed of at least the following:

- a. representatives of the private sector, who must constitute a minimum of fifty-one percent (51%) of the Board, and who will be representatives of private, for-profit businesses and be chief executives, chief operating officers or other executives who have substantial management or policy responsibility; and

- b. such other representatives as may be required or permitted by applicable federal or state law, regulations or directives.

2. Term. Unless otherwise indicated under the terms of a Director's appointment, the term of each Director's appointment will be three (3) years, beginning the first day of July of the year of appointment, and continuing through the last day of June in the year three (3) years hence, except that a Director may serve until December of the last year of the term, or until action regarding that Director's seat is taken, whichever occurs first. Subject to applicable law, one third (1/3) of all terms will expire annually. Directors will be eligible for re-appointment without re-nomination for an additional term having a maximum of three (3) years.

3. Qualifications. Directors must be citizens or permanent residents of the United States of America, duly appointed pursuant to Section 1 of this Article, and will, at all times, comply with the requirements established by the state of Florida, the federal government and any applicable intergovernmental agreement.

4. Vacancies. Vacancies during the term of a Director's appointment will be filled in an appropriate timeframe upon receipt of sufficient nominations for the vacancy. The person appointed to fill the vacancy will serve the remaining term of the prior Director and may be re-appointed as provided in Section 2 of this Article.

ARTICLE VII

OFFICERS AND THEIR DUTIES

1. Election of Officers. All officers will serve 1 year terms. The Chairman can serve for 2 consecutive terms. At the conclusion of the Chairman's term, he or she will serve as immediate Past Chair on the Executive Committee. In addition, the Board of Directors will have the power to:

- a. appoint such other officers it deems necessary or appropriate;
- b. fill any vacancy in any office occurring for any reason whatsoever, by election, by majority vote of a quorum; and
- c. employ a President/CEO who will (i) be responsible and accountable to the Board, (ii) act on the Board's behalf in the conduct of its directives, and (iii) be responsible for employment, oversight and management of all other staff and employees of the Corporation.

2. Removal of Directors and Officers. Any Director or officer may be removed by a vote of two thirds (2/3) of the Board at a properly noticed meeting whenever, in the judgment of the Board, the best interests of the Corporation will be served. Failure to attend (in person or by teleconference) at least seventy-five percent (75%) of the

regularly scheduled Board meetings or regularly scheduled committee meetings of which a Director is a member without approval by the Chairman of the Board may result in the immediate removal of any Director or officer.

3. Delegation. For any reason it deems appropriate, the Board may delegate any power or duty to any Director or officer, including to the President/CEO or his or her staff designee, but no Director or officer will execute, acknowledge or verify any document or instrument in more than one capacity.

4. Compensation. No compensation will be paid to the Directors for the services performed by them for the Corporation as Directors. Directors may be reimbursed for expenses incurred when traveling on official business of the Corporation if approved by the Chairman of the Board. Such reimbursement must conform to the Corporation's established travel policy.

5. Duties of the Chairman. The Chairman will:

- a. preside at all meetings of the Board and determine the agenda for all Board meetings in consultation with the President/CEO;
- b. make all committee appointments other than the officers elected under Section 1 of this Article;
- c. be a member ex-officio of all committees with the exception of the Executive Committee, for which the Chairman may opt to serve either as committee chairman or as a regular committee member; and
- d. perform all other duties assigned to the Chairman under these Bylaws and those usually pertaining to the office of Chairman.

6. Duties of the Vice Chairman: The Vice Chairman will:

- a. preside at all meetings of the Board in the absence of the Chairman;
- b. be a member of the Executive Committee;
- c. assist the Chairman, when requested, in the performance of the Chairman's duties; and
- d. perform all such other duties usually pertaining to the office of Vice Chairman, including acting as the Chairman during the absence or disability of the Chairman.

7. Duties of the Treasurer. The Treasurer will:

- a. oversee the custody of all funds and securities of the Corporation and the collection of interest thereon;
- b. oversee the accounts of the Corporation and report thereon at each regular meeting of the Board of Directors;
- c. make a report at each meeting of the Board of Directors and special reports when requested;

- d. oversee the preparation and filing of reports and returns required by all governmental agencies; and
- e. serve as Chairman of the Finance Committee.

8. Duties of the Secretary. The Secretary will:

- a. ensure that minutes of each meeting are recorded;
- b. be responsible for advising the Board of omissions and corrections to the minutes;
- c. ensure that copies of the minutes are timely transmitted to all members of the Board of Directors;
- d. ensure that all meetings are noticed as required by statute, these Bylaws or regulations;
- e. ensure that attendance is recorded at meetings;
- f. ensure that committee reports are maintained;
- g. ensure that the record books of the Corporation are maintained; and
- h. perform such other duties as may be delegated by the Board of Directors.

9. President and Chief Executive Officer. The President and Chief Executive Officer (“**President**”) will be nominated by the Executive Committee and confirmed by the Board of Directors. The President will be a full-time employee of the Corporation and not a member of the Board of Directors. The President will be reviewed annually by the Executive Committee and the President’s salary and bonuses will be set by the Executive Committee. The President may only be terminated upon the recommendation of a majority of the members of the Executive Committee and a majority vote of the Board of Directors. The President will be the chief executive officer of the Corporation and will be responsible for the general and active management of the business and affairs of the Corporation, subject to the direction of the Executive Committee and the Board of Directors.

10. Chief Operating Officer. The Chief Operating Officer (“**COO**”) will be hired by the President with the advice of Executive Committee. The COO will not be a member of the Board of Directors, but will be an officer and full-time employee of the Corporation. The COO will direct, administer and coordinate the day-to-day activities of the Corporation consistent with the directions, policies, goals and objectives established by the President and the Board of Directors and as set forth in the job description for this position.

11. Chief Financial Officer. The Chief Financial Officer (“**CFO**”) will be hired by the President with the advice of the Chairman. The CFO will not be a member of the Board of Directors, but will be an officer and full-time employee of the Corporation. The CFO will direct the Corporation’s financial operations and accounting practices

consistent with the directions, policies, goals and objectives established by the COO, President, and the Board of Directors and as set forth in the job description for this position approved by the Executive Committee.

ARTICLE VIII

BOARD COMMITTEES

1. Committees. The Board will create standing committees as follows: Executive, Finance, Audit, Career Services , Governance, , and Community Engagement. In addition, the Chairman of the Board of Directors will have the authority to establish such other standing or ad hoc committees deemed necessary or desirable to the conduct of the Corporation's business. The Chairman of the Board will make appointments to all committees and will appoint the chairman of each committee. Any committee may include members appointed by the Chairman of the Board who are voting members of the committee but not members of the Board of Directors. Any item voted on by a committee (other than approval of meeting minutes and meeting adjournments) will be reported to the Executive Committee at its next meeting.

2. Executive Committee. The Executive Committee will have a minimum of five (5) members, consisting of the officers elected under Article VII, Section 1, and the chairs of the standing committees. The Chairman will endeavor to ensure that each of the five (5) counties in the Region is represented on the Executive Committee. The Executive Committee will have and exercise the full authority of the Board of Directors in the management of the Corporation's business between meetings of the Board of Directors. The Chairman of the Board may choose to serve as chairman of the Executive Committee or may choose to appoint another member of the Executive Committee to serve in such capacity. In the event that the Chairman of the Board chooses not to serve as Chairman of the Executive Committee, he or she will serve as a voting member of the Executive Committee. After completion of the Chairman term, he or she will serve on Executive Committee for 1 year as Immediate Past Chairman. Except as otherwise set forth in these Bylaws, the Executive Committee will serve as the personnel committee with the delegated authority to take final action on all appropriate executive personnel matters.

3. Finance Committee. The Finance Committee will be chaired by the Treasurer and will consist of those Directors recommended by the Treasurer and appointed by the Chairman of the Board of Directors. The Finance Committee will be responsible for assisting the Treasurer in the conduct of his or her responsibilities as set forth in Article VII, Section 7; reviewing periodic reports on the financial activities of the Corporation;

controlling and supervising the financial affairs of the Corporation; overseeing the Corporation's retirement plan; and approving budgets and budget amendments.

4. Audit Committee. The Audit Committee will be chaired by a Director appointed by the Chairman of the Board of Directors and will consist of members appointed by the Chairman of the Board. The Audit Committee will be responsible for:

- a. overseeing the annual audit(s) of the Corporation's programs required under applicable laws, regulations or directives (including OMB Circular A-133), including selection of the auditor and approval of annual audit plans;
- b. providing oversight of the Corporation through review of monitoring reports and audits of the Corporation;
- c. making recommendations to the Board of Directors on the selection of an independent auditor and regarding such auditor's compensation and terms of engagement;
- d. receiving and reviewing the annual audit reports from the independent auditor;
- e. reviewing and approving the Corporation's responses to any adverse findings regarding the financial affairs of the Corporation, including, but not limited to, adverse monitoring reports, financial audits, management decision letters, Office of Inspector General's investigative reports and final determination letters;
- f. reviewing, in consultation with the independent auditor and management, the Corporation's financial statements;
- g. reviewing and evaluating the adequacy of internal accounting controls and practices and making recommendations for revisions and additions as necessary or appropriate; and
- h. reviewing and evaluating the Corporation's ethics and conflict-of-interest policies and procedures and, whenever the Chairman of the Board or the committee deems appropriate, investigating any alleged violations of such policies and procedures.

5. Career Services Committee. The Career Services Committee will be chaired by a Director appointed by the Chairman of the Board of Directors and will consist of members appointed by the Chairman of the Board. The Career Services Committee will oversee the Corporation's operations plan as part of the Workforce Innovation and Opportunity Act ("WIOA") and all other program activities that support job seekers and businesses in the Region.

6. Governance Committee. The Governance Committee will be chaired by a Director appointed by the Chairman of the Board of Directors and will consist of

members appointed by the Chairman of the Board. The Governance Committee will be responsible for reviewing the Corporation's Articles and By-laws and recommending changes to the Board of Directors; identifying a process to recruit board members and officers; and evaluating the Board's effectiveness.

7. 8. Community Engagement Committee. The Community Engagement Committee will be chaired by a Director appointed by the Chairman of the Board of Directors and will consist of members appointed by the Chairman of the Board representing expertise in outreach marketing and media relations. The Community Engagement Committee will recommend strategies and policies to ensure the Corporation is, through appropriate outreach, aligned and engaged with other community, civic and economic-development activities.

ARTICLE IX

CONDUCT OF BUSINESS

1. Annual Meeting. The Annual Meeting of the Board of Directors of this Corporation will be held in the month of June.

2. Regular Meetings. At a minimum, regular meetings of the Board of Directors will be held quarterly, in the months of September, December, April and June.

3. Special Meetings. Special meetings of the Board of Directors may be held at the call of the Chairman or by written request of ten (10) or more members of the Board of Directors.

4. Notice. Reasonable notice in writing of each meeting, whether annual, regular, special or emergency, will be provided to each member of the Board of Directors of the Corporation at his or her contact place on file with the Secretary. Such notice may be by e-mail or other reliable means of electronic transmission. The Corporation's meetings will be publicly announced in accordance with Section 286.011, Florida Statutes.

5. Order of Business. Business will be conducted to the extent feasible in accordance with Roberts' Rules of Order, as newly revised.

6. Quorum. A quorum for all Board meetings will require that at least fifty percent (50%) of the Board members be present. If there is less than a quorum at any meetings, a majority of those present may adjourn the meeting. A quorum for all committee meetings will be the same as the quorum for Board meetings and require that at least fifty percent (50%) of the Board members who are committee members be present.

7. Voting. Directors may not be represented at any meeting by an alternate, nor may proxies be given. Each Director will have one (1) vote upon every issue properly submitted to vote at any meeting of the Corporation, except that no Director may cast a vote on any matter on which he or she has or appears to have a conflict of interest, as defined by federal or state law or under the Corporation's policies then in effect. Any Director who has such a conflict of interest must declare the same and refrain from discussion at the meeting and voting on the issue.

8. Majority Rule. All matters before the Board will be determined by a majority vote of Directors present at the meeting with a quorum present, with the exception of the following, either of which must be approved by a vote of two-thirds (2/3) of the Board's total membership:

- a. amendments to these Bylaws (as provided under Section 13 below); and
- b. any contract or agreement between the Corporation and a Director, a relative (as defined in s. 112.3143[1][b], Florida Statutes) of a Director, or any contract or agreement that would be a conflict for any such Director as defined by federal or state law or under the Corporation's policies then in effect.

9. Meetings by Telephone or Teleconference. Members of the Board of Directors or any committee may participate in a meeting by means of telephone conference or similar communication method by which all persons participating in the meeting can hear each other at the same time. Any such participation will constitute presence in person at the meeting.

10. Business Affairs; External Audit. Subject to applicable law, the Board of Directors may solicit, borrow, accept, receive, invest and expend funds from any public or private source. The award of procurement contracts with vendors and the award of subrecipient contracts will be in accordance with applicable federal and state law and regulations. The Corporation's accounts and records will be audited annually by a firm of certified public accountants at the expense of the Corporation; and a copy will be available on request for each Director to review.

11. Investments. Any investments of funds of the Corporation must first be approved by the Finance Committee and recommended to the Board of Directors for its approval.

12. Fiscal Year. The fiscal year of the Corporation will be July 1 to June 30.

13. Amendments to Bylaws. Amendments to these Bylaws of the Corporation may be proposed by any member of the Board of Directors. The Board of Directors, by a two thirds (2/3) vote of the its membership, may amend, revise, add to, repeal or rescind these Bylaws or adopt the new bylaws at any meeting of the Board of Directors,

provided that written notice of any amendment, revision, addition, repeal or rescission of these Bylaws or adoption of new bylaws must be published and given to the Directors at least thirty (30) days preceding the date of the meeting of the Board of Directors at which such action is to be considered.

14. Conflicts with Laws. The Corporation will abide by all applicable federal and state laws and regulations, which will supersede any provision of these Bylaws in conflict with any such law or regulation.

15. Books and Records. The Corporation will keep correct and complete books and records of account and financial statements and will also keep minutes of the proceedings of the Board of Directors and all committees. Such books and records will be available to all Directors on request and to members of the general public in accordance with applicable law.

16. Indemnity. Subject to applicable law, any current or former member of the Board of Directors or officer who is made a party to or called as a witness with respect to any threatened or pending legal proceeding will be indemnified by the Corporation against all costs and expenses (including attorneys' fees, judgments, fines and amounts paid in settlement) reasonably incurred by him or her in connection with such proceeding, including any appeal thereof, if he or she acted in good faith and in a manner he or she reasonably believed to be in or not opposed to the best interests of the Corporation and, with respect to any criminal action or proceeding, had no reasonable cause to believe his or her conduct was unlawful. The termination of any proceeding by judgment, order, settlement, conviction or upon a plea of nolo contendere or its equivalent, will not create a presumption that the person did not act in good faith and in a manner which he or she reasonably believed to be in or not opposed to the best interests of the Corporation, and, with respect to any criminal action or proceeding, did not have reasonable cause to believe that his or her conduct was unlawful. The Board of Directors will determine, by a majority vote of a quorum consisting of Directors who are not parties or witnesses to the proceeding, whether indemnification is appropriate as provided in this section. If this section or any portion of it is invalidated on any ground by a court of competent jurisdiction, the Corporation will nevertheless indemnify each director and officer of the Corporation to the fullest extent permitted by portions of this section not invalidated and to the fullest extent permitted by law.

17. D&O Insurance. The Corporation will purchase and maintain in full force and effect a policy or policies of directors and officers insurance covering its Directors and officer with minimum coverage of \$1 million, unless the Executive Committee, in consultation with the Treasurer, finds that such insurance is no longer available on commercially reasonable terms or that the premiums for such will be unreasonably high. In addition, the Corporation may purchase and maintain insurance on any person

who is or was a Director, officer, employee, or agent of the corporation against any liability asserted against such person and incurred by him or her in any such capacity or arising out of his or her status as such, whether or not the Corporation would have the power to indemnify the person against such liability under the provisions of Section 16 of this Article.



CareerSource Central Florida

Direct Provider of Workforce Services Extension Request

For Program Years 2020-2023

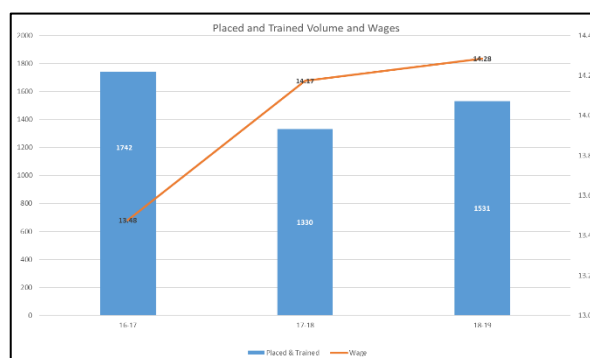
1. ***A review of how the provision of direct services during the prior period fit the business model that the local workforce development board (LWDB) proposed in its original request, and any proposed changes in the business model or the particular workforce services the LWDB intends to provide during the extension period.***

CareerSource Central Florida (CSCF) requests an extension of its designation as a workforce services provider for Lake, Orange, Osceola, Seminole and Sumter counties. As the provider of services for Region 12, CSCF can adapt services to meet the talent needs of local businesses and support emerging talent solutions. Additionally, directly delivering services allows CSCF to manage fiscal resources, performance, and staffing with minimal delays.

In 2014 and in 2016, CSCF commissioned a study to examine its effectiveness as a direct service provider. The study concluded that the organizations' performance was on par with other boards that deliver services via contractors, offered suggestions for improved focus on outcomes, business engagement, and organizational structure. The organization has continued and enhanced some of those practices and has been utilizing the Baldrige organizational excellence model since 2017 through its collaboration with the Florida Sterling Council to continue improving its business model.

CSCF has implemented strategies that has resulted in improved performance and positioned the organization to effectively move forward to meet the intent of the Workforce Innovation and Opportunity Act legislation and indicators of performance. CSCF has successfully implemented the following changes to its service delivery:

- **Aligned Business Services and Career Services teams** and financial resources to the region's selected high growth industries: CSCF identified Hospitality/Tourism; Manufacturing; IT/Finance; Construction and Utilities; Trade, Transportation and Logistics; and Healthcare as its high growth industries and has aligned all services to supporting talent development, recruitment, hiring, and retention services to these sectors. CSCF has provided trained opportunities to approximately 7,000 individuals through a variety of programs from PY 17-18 to current and has placed 5,800 individuals in careers within these growing sectors. In PY 18-19, CSCF made a strategic priority to increase wages of those who complete training and has seen an improvement of average wages from \$14.28/hr. to \$15.20/hr. in PY 19-20Q3.



- Collaborated and supported economic development efforts** in the five-county region to increase support of talent recruitment and hiring. CSCF has partnered with economic development partners to support regional companies such as Deloitte, Amazon Distribution Center, and Kroger in their initial hiring efforts. CSCF is closely aligned with the Orlando Economic Partnership through its “Investor Level” support and participation in work groups. CSCF has partnered with Sumter County, one of its more rural counties, to align staff support to the county’s economic development efforts; while in Lake County, the organization regularly collaborates with Elevate Lake. The organization’s business team members, who are organized by industry focus, also actively participate in the various local chamber and economic development agencies.

- Implemented strategies to increase the engagement of career seekers** visiting locations to improve assessment of needs and engage quickly in job search and/or job preparation activities. Although overall customers served has decreased, staff has increased the percentage of customers engaged in staff-delivered services by 41% from PY 16-17 to PY 18-19 (Table 1-A). As of April 1, 2020, staff had engaged 71% of the 57,700 individuals served year-to-date.

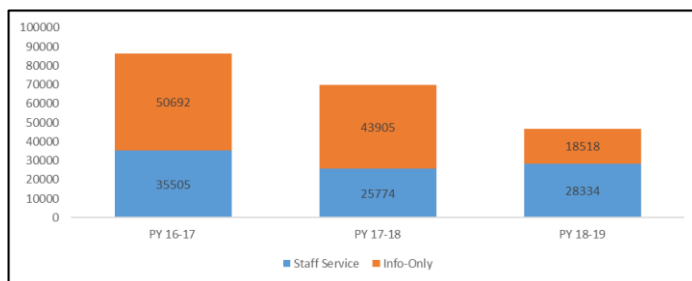
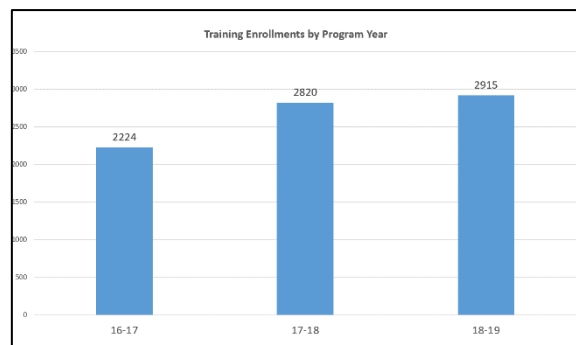


Table 1-A

- Aligned training services to the skills needs of employers** in the region: CSCF has been able to expand its training options to include short-term training options and community –based training opportunities that lead to employment and engage specialized populations. Over the last three years, although unemployment in our region has been low, CSCF has increased the number of individuals engaged in training activities from PY 16-17 to PY 18-19 by almost 700 individuals (*Note: local definition includes internship/work experience*). In PY 19-20 Q3, more than 1,780 individuals have engaged in training activities.



- Increased youth engagement and training:** Over the last two program years, the organization has focused on increasing the use of ITAs for youth and supporting enrollment into training programs that were one year or less in length and allowed for credential to be earned. In 2016-2017, approximately 75 youth received ITAs for training; in 2018-2019 that number more than tripled with now 241 young adults engaged in training with ITA support. In PY 18-19, CSCF served 989 youth, with 571 completing services and entering employment, military, or post-secondary school. More than 600 youth received an industry-recognized credential to support their efforts to enter the

workforce. Currently, CSCF is serving 1,006 youth and has supported 386 youth in entering employment, education, military, or apprenticeship.

- **Increase collaboration and coordination with its WIOA Core Partners:** Supported by a One Stop Operator, CSCF engages with its required and core WIOA Partners (Vocational Rehabilitation, Division of Blind Services, Adult and Family Literacy, Migrant Seasonal Farmworkers, Senior Community Employment Program) through regularly scheduled meetings to review progress on activities and services outlined in established MOUs, confirmation of Infrastructure Agreement contributions that support the region's full service American Jobs Center (AJC).

Moving forward: Over the next three years (PYs 2020-2023), CSCF is focused on delivery high-quality, customer focused services and continued excellence in fiscal stewardship. The Board's priorities continue to focus on building an organization of excellence and meeting the needs of the region by:

- Delivering talent solutions that ignite the potential of all career seekers through intentional relationships that focus on results;
- Delivering talent acquisition strategies for businesses in high growth industries; and
- Diversifying revenue streams to adjust for variables in funding and resource talent solutions for targeted populations (ex. Youth, individuals with disabilities, older workers).

Details of these efforts and others are articulated in CSCF's Strategic Plan (2020-2024) submitted to CareerSource Florida and the FL Department of Economic Opportunity.

2. ***The effective date for the extension:*** July 1, 2020
3. ***The period of time for when the extension would be in effect:*** CSCF's Request for Direct Service Provider is for a three -year period, July 1, 2020- June 30, 2023.
4. ***A review of the LWDB's stated reasons in its previous request why the LWDB has decided to directly provide the workforce services, and an explanation of how it is still in the best interest of the LWDB's customers that the LWDB continue to provide these services.***

As a direct service provider CSCF is positioned to directly impact its delivery of service via staff and a service delivery model that allows for flexibility in addressing local needs, and increases the organization's ability to be nimble in response to changes in legislation, local/regional needs, and emergency situations (natural disaster, COVID-19) . As resources for the workforce system have declined (5-7% per year), CSCF has continued to maintain and, in most cases, increase services to its customers by leveraging all program funds, managing costs in "real time" and not as cost reimbursement practice with sub-contractors, and coordinating with other community resources. CSCF is positioned to mitigate additional costs, such as profit, overhead, and administrative fees, as a direct service provider. The organization has realized cost savings in infrastructure, facilities, and staffing over the last three years. Through these efforts, CSCF has been fiscally prudent and customer services have seen minimal disruption or limitation, despite reductions in funding.

CSCF serves as an effective convener, partner, and decision maker without a third party, direct service provider, to negotiate on its behalf. CSCF has created effective relationships with Vocational Rehabilitation, Adult Education and Family Literacy, Division of Blind Services, Community Action Agencies, YouthBuild, Job Corps, United Way, Housing and Urban Development, and other community-based organizations to leverage resources and refer customers and businesses to complimentary services. In 2019, CSCF was able to quickly partner with DEO and Second Harvest, a community-based organization, to pilot the use of SNAP employment and training resources to increase the organization's capacity to deliver culinary skills training to individuals who qualified for SNAP but were not mandatory participants. Through this effort, 16 individuals are participating in programming with Second Harvest. Other community-based efforts include the Integrated Service Pilot Project with Lake Community Action Agency in Lake County that has supported 85 individuals in healthcare-related training, with 63 individuals placed in employment – 71% in healthcare-related jobs. This project has exceeded its initial goals of serving 50 residents and placing 35 of those residents in employment.

5. ***A review of the effectiveness of the firewall established by the LWDB to clearly separate existing roles as oversight body for the region's workforce delivery system and its role as the operational services directly provided by the LWDB, and an explanation of changes to be made to the firewall.***

The CSCF Board of Directors' Career Services Committee is charged with oversight of all program services. The Committee, which meets up to six times a year, reviews program performance and strategy development, and offers industry insight on how programs support the Board's identified high growth industries. CSCF's Chief Operating Officer present action items to the Committee for discussion and recommended action, which are then ultimately presented to the Board of Directors for final approval.

As local workforce boards are required to define the role of the One Stop Operator and determine how to competitively procure the entity or entities (\$678.600 -678.635) per requirements outlined under WIOA, the Board of Directors, with review and approval by the Career Services Committee, adopted a definition of One Stop Operator as required by the Act, in December 2016 and is as follows:

One Stop Operator: A consultant or contractor whose function is to coordinate the service delivery of all One Stop required partners including Adult Education, Vocational Rehabilitation, and the Division of Blind Services across our five-county region.

Career Service Provider: An entity to directly deliver career services for Title I WIOA, Wagner Peyser, Veterans, Trade, Welfare Transition, and Supplemental Nutrition Assistance Program that aligns with the local area's four-year plan and is responsible for the management of programs to ensure state and federal requirements are met.

CSCF selected and contracted with One Stop Operator whose role is to will work with CSCF's Chief Operating Officer to coordinate all required partners and develop strategies for increased resource and service coordination. Recommendations are presented to the Board's Career Services Committee for discussion and consideration. Any action needing full Board approval are presented as appropriate. If the Board approves an action and directs the President & CEO to begin

implementation, appropriate Board staff will be engaged to implement the approved strategy. CSCF is mindful of the necessary separation of the One Stop Operator and Career Services Provider and will continue have these firewalls in place.

6. ***An identification of the grant program(s) that fund the workforce service delivery model.***

The following grant programs fund CareerSource Central Florida's service delivery model:

- Wagner Peyser
- Unemployment Compensation
- Re-employment and Eligibility
- Workforce Innovation & Opportunity Act – Title I: Adult, Dislocated Worker and Youth (WIOA)
- Temporary Assistance to Needy Families (TANF)
- Supplemental Nutrition Assistance Program (SNAP)
- Specialized Grants/Awards – National Emergency Grant, Trade Adjustment Assistance, YouthBuild(USDOL), America's Promise (USDOL), Integrated Service Strategy Pilot.

7. ***An analysis of the costs of the services that documents the actual reduction in costs with the LWDB providing the services rather than contracting that service to another provider, and an estimate of such costs and savings for the upcoming period.***

As a direct operator of services, CSCF has demonstrated the ability to strategically plan and adjust administrative costs, and establish a reasonable cost allocation methodology, allowing more resources to support business and career services. CSCF is able to control costs based on volume, ensure all programs share infrastructure costs, and does not incur additional administrative, profit or overhead fees.

CSCF continues to effectively manage its administrative cost as a designated direct service provider. The 2018-2019 program year ended with administrative costs at 9.6%, lower than the federal cap of 10%, representing an annual savings of approximately \$128,000 dollars that is subsequently allocated to direct services. Within program services, Region 12 spent approximately 90.4% on direct client services, with intensive training activities reaching 51%, exceeding the state threshold of 30% and exceeding the local goal of 50%. Despite a reduction in training resources, CSCF has never requested a waiver of the state's ITA/training investment requirement. As of PY19-20Q3, CSCF's administrative costs are at 9% and 50% of Workforce Innovation and Opportunity Act resources for adults has been invested in intensive training, which is well above the state's threshold.

CSCF has realized cost and service delivery efficiencies by consolidating one-stop centers to high-traffic locations while decreasing facilities expenses. Over the last three years, the organization has continued to negotiate terms for better locations at lower costs, saving the organization about \$93,000. Moving to new facilities has also allowed the organization to increase access to public transportation, improve safety conditions, and support a customer's journey to employment. CSCF has continued to create additional efficiencies to reduce costs in other areas of the organization that include reduced cell phone costs, software costs, health care benefits, and staffing costs due to

restructuring of several positions. Additionally, all systems and processes are regularly evaluated to ensure the highest level of efficiency and cost savings.

8. ***A review of any other realized improvement to service delivery and performance outcomes, and description of anticipated improvements.***

CSCF has implemented various strategies to improve service delivery and improve outcomes:

Implementation of Organizational Excellence Model: CSCF has worked to adopt and implement a management framework consistent with Baldrige Criteria over the last four years that will assist the organization in aligning its leadership and strategies to its workforce, operations, and results. Through its work with the Florida Sterling Council, the organization has focused on continuous improvement, strategic planning, market research, workforce capacity building, and data-driven decision making. Integration of efforts will result in clear processes that lead to better management practices and sustained performance.

Call Center and Virtual Service: CSCF created an innovative call center in 2018 to provide frontline services including customer scheduling, state system account support for customers, SNAP and TANF case status support, and information on key services and resources to both career seekers and businesses in the region. As of PY 19-20 Q3, the call center supported about 67,000 unique calls. CSCF continues to seek technology solutions to increase efficiency, improve process cycle time, and add value to the customer experience. Online chat features will be added in PY 19-20 to support increased customer engagement efforts.

Youth Services: CareerSource Central Florida expanded its 2019 summer youth employment program to programming in every county in the region and increased from 481 participants in 2018 to 883 participants in 2019. Youth ages 16-19 were given the opportunity to acquire work readiness skills and experience work in a real-world business environment while earning a wage for eight weeks. Two additional programming tracks were added in 2019 to engage youth during the summer – Career Exploration and Accelerated Skills Training in Information Technology or Construction.

As the Direct Service Provider, CSCF is positioned to partner with community leaders to plan and execute a structured summer work experience program that is consistently delivered and managed. Planning has already begun for summer 2020 with the goal of serving 1,500 youth across the region's five counties. The coordination of workforce and local resources is a model that can be replicated across the state and could not be achieved without the nimbleness of being a direct service provider.

In 2018, CSCF launched the use of "Youth Navigators" to support the recruitment and engagement of special youth populations - foster youth, justice involved youth, urban youth, homeless youth, and youth with disabilities. These community agencies identify youth who may need additional supports to enter the workforce or navigate systems to enter post-secondary training opportunities and collaborate with dedicated CSCF staff to ensure they are able to connect to services and a dedicated career coach / consultant. In PY 19-20, CSCF expanded its Youth Navigators efforts to include five community organizations and is currently evaluating the effectiveness of this model.

9. ***Documentation that the public was provided a meaningful opportunity for review and comment on the proposed extension for a period not less than 10 days. Any submitted comments must be included.***

CSCF's Request for Extension of its Direct Service Provider status is consistent with the region's strategic plan that was posted for comment on CSCF's website in January 2020 as required under CareerSource Florida's WIOA Strategic Plan Instructions. Additionally, this request is posted on the region's website for public comment in the "About Us" section (www.careersourcecf.com/aboutus). The organization will file an addendum to this submission if there is substantive comment that affects its response.

10. ***Documentation that the Chief Elected Official has agreed to the planned extension.***

CareerSource Central Florida's Consortium of Chief Elected officials will meet jointly with the CSCF Board of Directors on June 25, 2020 when this action item will be presented. After the Consortium's approval, the request will be presented to the Board of Directors for their final action. Signatures affirming the approval of this request will be submitted to DEO at that time.

Submitted by:

CareerSource Central Florida, Reg. 12

Pamela J. Nabors, President & CEO

Contact: Nilda Blanco, Director Business Intelligence

Nblanco@careersourcecf.com

2020 Benefits Enrollment Guide

Plan year July 1, 2020 – June 30, 2021



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The following descriptions of available benefit elections options, are purely informational and have been provided to you for illustrative purposes only. Payment of benefits will vary from claim to claim within a particular benefit option and will be paid at the sole discretion of the applicable insurance provider for each benefit option. The terms and conditions of each applicable policy or certificate of coverage will provide specific details and will govern in all matters relating to each particular benefit option described in this summary. In no case will any information in this summary amend, modify, expand, enhance, improve or otherwise change any term, condition or element of the policies or certificates of coverage that govern the benefit options described in this summary.

ENROLLMENT AND ELIGIBILITY

Offering a comprehensive and competitive benefits package is one way we recognize your contribution to the success of the organization and our role in helping you and your family to be healthy, feel secure and maintain work/life balance. This enrollment guide has been designed to provide you with information about the benefit choices available to you. Remember, open enrollment is your only opportunity each year to make changes to your elections, unless you or your family members experience an eligible "change in status."

As a CareerSource Central Florida employee, you are eligible for benefits if you work at least 30 or more hours per week. Benefits are effective on the first day of the month following 30 days.

How to Enroll in the Plans

Read your materials and make sure you understand all of the options available.

- Log in to PlanSource (benefits.plansource.com) to view your benefits and make changes.
- Update any necessary personal information.
- Make your benefit selections.
- If you have questions or concerns, please contact Human Resources

Whom Can You Add to Your Plan?

Eligible:

- Legally married spouse
- Domestic partners (complete a Domestic Partner Affidavit)
- Your natural or adopted children up to the end of the calendar year in which the dependent turns age 26

Ineligible:

- Divorced or legally separated spouse
- Sisters, brothers, parents or in-laws, grandchildren, etc.

Change in Status

Generally, you may enroll in the plan, or make changes to your benefits, when you are first eligible. However, you can make changes/enroll during the plan year if you experience a change in status. As with a new enrollee, you must submit your paperwork within 30 days of the change or you will be considered a late enrollee.

Examples of changes in status:

- You get married, divorced or legally separated
- You have a baby or adopt a child
- You or your spouse takes an unpaid leave of absence
- You or your spouse has a change in employment status
- Your spouse dies
- You become eligible for or lose Medicaid coverage
- Significant increase or decrease in plan benefits or cost

Did you know?



Open Enrollment is the only chance to make changes, unless you experience a "change in status."

HIGHLIGHT OF OPEN ENROLLMENT CHANGES

CareerSource Central Florida is pleased to present your 2020-2021 New Hire Employee Benefits Enrollment options

- ✓ Choose from three medical plans – all plans use Cigna’s national Open Access Plus network
- ✓ CFCS pays 100% of the employee only premiums for the High Deductible Health Plan (HDHP). In addition, the company provide \$100 monthly contributions into your Health Savings Account (HSA) if you are enrolled in the HDHP plan
- ✓ Dental and Vision are also provided through Cigna, and CSCF is paying 100% of the employee only premiums for dental and vision. Buy up plans are available on dental
- ✓ CSCF pays 100% of the premiums for life and AD&D insurance and long-term disability insurance – these benefits are no cost to you
- ✓ **Important Enrollment Information:** You may purchase voluntary life and AD&D insurance and short-term disability insurance as a new hire with no evidence of insurability. This is your one time opportunity to purchase up to the guaranteed issue amounts without having to fill out medical forms and be approved. In the future, you may have to apply for these benefits.

Benefits	Who Pays	Tax Treatment
Medical Coverage	CSCF & You	Pre-tax
Dental Coverage	CSCF & You	Pre-tax
Vision Coverage	CSCF & You	Pre-tax
Basic Life and Accidental Death and Dismemberment (AD&D) Insurance	CSCF	After-tax
Voluntary Life and Accidental Death and Dismemberment (AD&D) Insurance	You	After-tax
Short-Term Disability	You	After-tax
Long-Term Disability	CSCF	Pre-tax
Flexible Spending Accounts (FSA) (Healthcare/Dependent Care)	You	Pre-tax
Health Savings Account (HSA)	CSCF & You	Pre-tax
Voluntary Accident and Critical Illness Plans	You	Pre-tax

For more information about your benefits, please visit benefits.plansource.com to view your full benefit summaries in the PlanSource library.

MEDICAL PLANS

For this plan year, you can choose from the following medical options. Refer to the carrier benefits summaries for the exact benefit levels associated with your plan choice.

Cigna	HSA Compatible Plan		Copay Plan \$1,500 Deductible		Copay Plan \$500 Deductible	
Plan Year Deductible	In-network	Out-of-network	In-network	Out-of-network	In-network	Out-of-network
Individual	\$2,000 (applies to employee only coverage)	\$4,000	\$1,500	\$3,000	\$500	\$2,000
Family	\$4,000	\$8,000	\$3,000	\$6,000	\$1,000	\$4,000
Plan Year Out-of-Pocket (Includes deductible)						
Individual	\$4,000 (applies to employee only coverage)	\$8,000	\$3,000	\$6,000	\$1,000	\$4,000
Family	Individual in family: \$6,850 Family: \$8,000	Individual in family: \$16,000 Family: \$16,000	\$6,000	\$12,000	\$2,000	\$8,000
Coinsurance (carrier/member)	100% / 0%	80% / 20%	80% / 20%	50% / 50%	100% / 0%	50% / 50%
Professional Services						
Physician/Specialist	Deductible Only	20% after Deductible	\$30/\$60 Copay	50% after Deductible	\$25/\$50 Copay	50% after Deductible
Preventive Care	Covered at 100%	20% after Deductible	Covered at 100%	50% after Deductible	Covered at 100%	50% after Deductible
Urgent Care	Deductible Only	20% after Deductible	\$75 Copay	50% after Deductible	\$75 Copay	50% after Deductible
Hospital Care						
Inpatient	Deductible Only	20% after Deductible	20% after Deductible	\$500 per admission deductible then 50% (deductible waived)	Deductible Only	\$500 per admission deductible then 50% (deductible waived)
Outpatient	Deductible Only	20% after Deductible	20% after Deductible	\$500 per admission deductible then 50% (deductible waived)	Deductible Only	\$500 per admission deductible then 50% (deductible waived)
Emergency	Deductible Only	Deductible Only	\$250 Copay	\$250 Copay	\$250 Copay	\$250 Copay
Pharmacy						
Generic/Brand Preferred/ Brand Non-preferred	<u>Deductible then:</u> \$15/\$40/\$70	20% Coinsurance	\$15/\$40/\$70	50% Coinsurance	\$15/\$40/\$70	50% Coinsurance
Mail Order	3x Copay	20% Coinsurance	3x Copay	50% Coinsurance	3x Copay	50% Coinsurance

The benefit plan information shown in this guide is illustrative only. To the extent the benefit plan information summarized herein differs from the underlying plan details specified in the insurance documents that govern the terms and conditions of the plans of insurance described in this guide, the underlying insurance documents will govern in all cases.

CIGNA RESOURCES



myCigna.com

- Register for [myCigna.com](https://mycigna.com) to view claims, search for providers, and obtain the most from your benefits
- Download the Cigna Mobile App to always have your Cigna information handy
- Cigna offers free health and wellness coaching programs. Be sure to log in to [myCigna.com](https://mycigna.com) for information on free coaching programs and gym discounts. Programs include:
 - Tobacco cessation
 - Stress management
 - Weight management
 - Active and Fit gym membership discounts
 - Register on [myCigna.com](https://mycigna.com) or call 866.494.2111

How do I find a provider in the network?

- Register for [myCigna.com](https://mycigna.com) or you can continue as a guest without registering if you aren't a Cigna member yet
- Choose "Employer or School" for "How are you Covered"
- In the "Find a Doctor, Dentist or Facility" box, type in the area you want to search, and choose a provider type to narrow your search
- The network option for all three plans is: **Open Access Plus**

CIGNA RESOURCES



Telehealth – Virtual Visits

Cigna Telehealth Connection lets you get the care you need – including most prescriptions (when appropriate) – for a wide range of minor conditions. Now you can connect with a board-certified doctor via video chat or phone, without leaving your home or office. When, where and how it works best for you!

- **Choose when:** Day or night, weekdays, weekends and holidays.
- **Choose where:** Home, work or on the go.
- **Choose how:** Phone or video chat.
- **Choose who:** Amwell or MDLIVE doctors.

Say it's the middle of the night and your child is sick. Or you're at work and not feeling well. If you pre-register with one or both Amwell and MDLIVE, you can speak with a doctor for help with:

- › Sore throats
- › Headaches
- › Stomachaches
- › Fever
- › Colds and flu
- › Allergies
- › Rashes
- › Shingles
- › Acne
- › Bronchitis
- › Urinary tract infections and more

Register for both Amwell and MDLIVE through myCigna.com

HEALTH SAVINGS ACCOUNT (HSA)

Option for High Deductible Health Plan (HDHP)

For employees who elect the HDHP, you have the option of opening an HSA. The HSA-eligible plan provides a way to save money that becomes available in future years for health care expenses.

- The company contributes \$100 a month into your account! You can contribute additional money up to the IRS limits. In 2020 individuals can contribute up to \$3,550 and families can contribute up to \$7,100 to their HSA (these totals represent the total of employee and employer contributions). If you are 55 or older, you can make a \$1,000 catch-up contribution
- Contributions to an HSA can be made on a pre-tax or post-tax basis, and funds within the HSA grow without incurring taxes. Funds are withdrawn tax-free for healthcare related needs without having to file receipts, although you should keep your receipts in case you are ever audited
- Money deposited in the HSA by the employee AND employer immediately become the employee’s asset and is portable
- Please note that per IRS regulations you cannot have contributions to the HSA account if you are enrolled in Medicare. However, you can still use any HSA funds you have to pay for qualified healthcare expenses tax-free, but you cannot continue to contribute while enrolled in Medicare



Pre-Tax Plan	What is this account and how does it work?	Maximum Contribution Allowed after Employer Contribution	Can money in accounts be “rolled over”?
Health Savings Account (HSA)	An HSA account can be funded with pre-tax dollars by you and your employer to help pay for eligible medical expenses.	Employee only coverage: \$2,350 Family coverage: \$5,900 Catch up contribution (55 year of age or older): \$1,000	Yes, amounts left in your HSA account can be rolled over year to year and is portable if you leave employment of the company

The benefit plan information shown in this guide is illustrative only. This information is not intended to be exhaustive nor should any discussion or opinions be construed as professional advice.

FLEXIBLE SPENDING ACCOUNTS (FSA)

FSA accounts allows you to set aside money pre-tax to be used for qualified health care or dependent care expenses.

Health Care FSA (cannot elect if you are enrolled in the HDHP plan)

The Health Care FSA account allows you to set aside money pre-tax to be used for qualified health care expenses (copays, deductibles, coinsurance, Rx, etc.)

- ❑ Contributions reduce your taxable income and allow you to save for out-of-pocket expenses (e.g. Lasik)
- ❑ The annual maximum you can elect up to is **\$2,750** per year (increased \$50)
- ❑ The plan does have a “Use it or Lose it” rule – be sure you have expenses. There is a \$500 rollover feature for FSA Health coverage that allows you to roll over \$500 of funds into the next plan year. For termed employees you have a 90 day run out to submit claims for services rendered prior to the termination date
- ❑ For a list of qualified medical expenses, see the [IRS website](#) for additional information
- ❑ You will receive a debit card to access the funds to pay for services
- ❑ Register online to have access to your balance information or to file
- ❑ Download the PlanSource app to be able to take pictures of your receipts if you need to substantiate any purchases on your debit card
- ❑ **Important Information:** You must make a new election each open enrollment to continue in the plan

How do I log into my FSA account to check my balance?

- Using your web browser, navigate to plansource.wealthcareportal.com
- First time users must click on “Register”
- **User Name:** create your own user name and password
- **Employee ID:** first letter of your first name, up to the first six letters of your last name and the last four digits of your SSN. For example, if your name was Jane Williams and the last four of your SSN was 1234, you would enter jwillia1234 as the Employee ID
- **Registration ID:** Select Employer ID and enter NGE CAREER
- Follow the remaining steps to register



Android



iTunes

FLEXIBLE SPENDING ACCOUNTS (FSA)



Dependent Care FSA

The Dependent Care FSA account allows you to set aside money pre-tax to pay for qualified dependent day care expenses. Qualified expenses include:

- ☐ Day-care expenses for dependent children up to age 13
- ☐ Day-care expenses for dependent children and adult dependents that live in your home with qualifying mental or physical disabilities
- ☐ You and your spouse must work or attend school full time in order to be eligible to contribute
- ☐ You can elect up to \$5,000 per year. “Use it or Lose It” rules apply
- ☐ For active employees there is 90 day grace period to file claims at the end of the plan year. For termed employees you have a 90 day run out to submit claims for services rendered prior to the termination date
- ☐ **Important Information:** You must make a new election each open enrollment to continue in the plan

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DENTAL PLAN

For this plan year, you can choose from the following dental option. Refer to the carrier benefits summary for the exact benefit level associated with your plan.

Cigna	Low PPO		Mid PPO		High PPO	
Class	In-network	Out-of-network	In-network	Out-of-network	In-network	Out-of-network
Preventive	100%, No Deductible	100%, No Deductible	100%, No Deductible	100%, No Deductible	100%, No Deductible	100%, No Deductible
Basic	80%, After Deductible	80%, After Deductible	80%, After Deductible	80%, After Deductible	90%, After Deductible	90%, After Deductible
Major	50%, After Deductible	50%, After Deductible	50%, After Deductible	50%, After Deductible	60%, After Deductible	60%, After Deductible
Orthodontia	Not Covered	Not Covered	50%, No Deductible	50%, No Deductible	50%, No Deductible	50%, No Deductible
Deductible						
Individual	\$50	\$50	\$50	\$50	\$50	\$50
Family	\$150	\$150	\$150	\$150	\$150	\$150
Plan Maximums						
Plan Year Maximum	Year 1: \$1,000 Year 2: \$1,100 Year 3: \$1,200 Year 4: \$1,300	Year 1: \$1,000 Year 2: \$1,100 Year 3: \$1,200 Year 4: \$1,300	Year 1: \$1,500 Year 2: \$1,600 Year 3: \$1,700 Year 4: \$1,800	Year 1: \$1,500 Year 2: \$1,600 Year 3: \$1,700 Year 4: \$1,800	Year 1: \$2,000 Year 2: \$2,100 Year 3: \$2,200 Year 4: \$2,300	Year 1: \$2,000 Year 2: \$2,100 Year 3: \$2,200 Year 4: \$2,300
Ortho Lifetime Maximum	N/A	N/A	\$1,500	\$1,500	\$2,000	\$2,000

How do I find a dentist in the network?

- Register for myCigna.com or you can continue as a guest without registering if you aren't a Cigna member yet
- Choose "Employer or School" for "How are you Covered"
- In the "Find a Doctor, Dentist or Facility" box, type in the area you want to search, and choose "Dentist" to narrow your search
- The network option for all three plans is: **Total Cigna PPO (Cigna DPPO Advantage and Cigna DPPO)**

The benefit plan information shown in this guide is illustrative only. To the extent the benefit plan information summarized herein differs from the underlying plan details specified in the insurance documents that govern the terms and conditions of the plans of insurance described in this guide, the underlying insurance documents will govern in all cases.

VISION PLAN

For this plan year, you can choose from the following vision option. Refer to the carrier benefit summary for the exact benefit level associated with your plan.

Cigna	Vision	
Exam	In-network	Out-of-network
Copay	\$10 copay	Up to \$45 reimbursement
Frequency	12 months	12 months
Lenses		
Frequency	12 months	12 months
Single	\$25 copay	Up to \$32 reimbursement
Bifocal	\$25 copay	Up to \$55 reimbursement
Trifocal	\$25 copay	Up to \$65 reimbursement
Lenticular	\$25 copay	Up to \$80 reimbursement
Medically Necessary Contacts	Covered at 100% of reasonable & customary charges	Up to \$210 reimbursement
Elective Contacts	Up to \$150 allowance after \$25 copay	Up to \$120 reimbursement
Frames		
Frequency	24 months	24 months
Frames	Up to \$80 allowance after \$25 copay	Up to \$44 reimbursement
Network	Cigna Vision	N/A



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LIFE AND AD&D INSURANCE PLAN

CSCF Paid Basic Life & AD&D

CareerSource Central Florida provide you with a flat \$150,000 of Basic Life and Accidental Death & Dismemberment Insurance coverage at no cost to you – premium is 100% company paid. Coverage amounts may be portable should you change employment. **Please make sure add a beneficiary when enrolling**

You may also elect additional life insurance for yourself, your spouse, and your dependent children

Cigna	Voluntary Life and AD&D Insurance
Life Benefit	You may purchase life insurance in \$10,000 increments to a maximum of \$500,000
Spouse Benefit	Up to 50% of employee coverage to a maximum of \$100,000, rates are based on the employee's age
Child Benefit	\$10,000 maximum; \$500 maximum for children under 6 months old Not to exceed 50% of the employee coverage
Guarantee Issue (when first eligible for benefits as a new hire)	Employee: \$150,000 Spouse: \$50,000 Dependent Child: \$10,000
Age Reduction	35% at age 65 60% at age 70 75% at age 75
Conversion/Portability	Included
Rates	Rates are age banded – please view rate information online in PlanSource

Important Information

New Hire Enrollment only: As a new hire you may purchase voluntary life and AD&D insurance for yourself (up to \$150,000) and for your spouse (up to \$50,000) with no Evidence of Insurability (EOI) requirements. This means you are automatically approved for up to the guaranteed issue limits without having to fill out medical forms and be approved.

Any amount over the guaranteed issue will require EOI forms to be completed and approved by Cigna.

Future open enrollments will require EOI forms for any new enrollments or increases.

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DISABILITY INSURANCE

Cigna	Voluntary Short-Term Disability	CSCF Paid Long-Term Disability
Benefit	66.67% of weekly covered earnings	60% of monthly covered earnings
Maximum Benefit	\$750 per week	\$6,000 per month
Elimination Period	14 days (accident or illness)	180 days
Duration of Benefit	Up to 24 weeks	Later of social security normal retirement age or maximum benefit period
Pre-existing condition	3 month look back, 12 month exclusion	3 month look back, 12 month exclusion
Rates	Rates are age banded and based on salary – please view rates online in PlanSource	Paid for by CSCF

Important Information
New Hire Enrollment only:

Cigna offers a one time enrollment opportunity for STD without Evidence of Insurability (EOI). You can enroll in voluntary STD without having to fill out medical forms and be approved.

Pre-existing limitations are still included, but you don't have to be approved if you elect this benefit as a new hire.

At future open enrollments, you will need to complete the EOI forms and be approved for this benefit.

Did you know?



Over a billion people worldwide live with some form of disability- about 15% of world population.*

**Source: World Health Organization*

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EMPLOYEE DEDUCTIONS – Medical, Dental and Vision

Rates for Medical Bi-Weekly Cost (24 Deductions)

Cigna Rates	HSA Compatible Plan	Copay Plan \$1,500 Deductible	Copay Plan \$500 Deductible
Employee Only	\$0.00	\$16.41	\$75.35
Employee + Spouse	\$33.78	\$105.37	\$282.20
Employee + Child(ren)	\$29.36	\$91.58	\$245.28
Family	\$49.72	\$155.10	\$415.39

If you opt out of the medical and can prove that you are covered elsewhere, CSCF will provide you with an additional \$115.40 per pay period.

Rates for Dental Bi-Weekly Cost (24 Deductions)

Cigna Rates	PPO Low Dental Plan	PPO Mid Dental Plan	PPO High Dental Plan
Employee Only	\$0.00	\$1.44	\$3.54
Employee + Spouse	\$3.66	\$4.09	\$4.72
Employee + Child(ren)	\$4.63	\$5.83	\$6.86
Family	\$7.11	\$8.73	\$10.24

Rates for Vision Bi-Weekly Cost (24 Deductions)

Cigna Rates	Vision Plan
Employee Only	\$0.00
Employee + Family	\$1.93

For additional rate information, visit:
benefits.plansource.com



The rates shown in this guide are illustrative only. To the extent the rates contained herein differ from those in the insurance documents that govern the terms and conditions of the plans of insurance described in this guide, the rates in the underlying insurance documents will govern in all cases.

ACCIDENT AND CRITICAL ILLNESS PLANS

Accident Plan

- Allstate Accident Insurance pays you cash in the event you have an accident
- The cash benefit can be used to help pay deductibles, treatment, rent and more. The money is yours to spend as you see fit
- Outpatient Physician Treatment Benefit- pays \$50 for up to two visits per covered person (max of 4 for family). Can be used for any outpatient service!
- If you currently have the Allstate accident plan in place, this is the same plan and rates. It is now being enrolled through [PlanSource](#)

Accident Plan: Sample Benefits	
Plan pays a benefit for:	Dislocation or Fracture
Accidental Death	Initial Hospital Confinement
Dismemberment	Ambulance
Hospital Confinement	Lacerations
Intensive Care	Skin Grafts
Medical Expenses	Burns
Common Carrier Accidental Death	Plus many other benefits. See plan summary in PlanSource for full listing



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ALLSTATE SUPPLEMENTAL PLANS

Critical Illness

The Voluntary Group Critical Illness plan through Allstate pays you a lump sum benefit if a covered member is diagnosed with one of the specified illnesses (Heart attack, stroke, cancer etc.)

- You can choose a lump sum payment benefit of \$10,000 or \$20,000. Benefits paid directly to you regardless of other insurance.
- Coverage can be elected for both you and your eligible dependents. Dependent benefit amount will be 50% of your benefit election
- Rates include dependent children – no additional premium to add dependent children to the plan
- You are eligible for a \$50 benefit per covered person per calendar year for a covered wellness screening test
- The age banded rates are “issue age” meaning you pay the same rate as long as you are enrolled in the policy
- There is a pre-existing conditions limitation if you have any conditions that you received treatment for during the past 12 months

Critical Illness Sample Benefits	% of Benefit
Heart Related	
Heart Attack	100%
Stroke	100%
Major Organ Transplant	100%
Coronary Bypass Surgery	25%
Cancer Related	
Invasive Cancer	100%
Carcinoma in Situ	25%
Other Illnesses	
Benign Brain Tumor	100%
End-Stage Renal Failure	100%
Coma	100%
Advanced Alzheimer’s Disease	25%
Advanced Parkinson’s Disease	25%

Rates are based on age and tobacco usage. See your personalized rates in [PlanSource](#)

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EMPLOYEE ASSISTANCE PROGRAM

- Mental health is just as important to take care of as our physical health
- Cigna offers an employee assist program that helps support your emotional health
- You have access to three face to face visits with a counselor at no cost, plus unlimited telephonic support
- Also available, live chat on myCigna.com, plus virtual counseling sessions available
- Support programs for autism, eating disorders, substance abuse and more
- You have access to legal and financial services through the program as well

Access these resources:

- Call 27/ live assistance at 877-231-1492 or the number on the back of your ID card
- Visit myCigna.com



REQUIRED NOTICES

Newborn and Mothers' Health Protection Act

- Group health plans and health insurance issuers generally may not, under federal law restrict benefits for any hospital length of stay in connection with childbirth for the mother or newborn child to less than 48 hours following vaginal delivery, or less than 96 hours following a cesarean section. However, federal law generally does not prohibit the mother's or newborn's attending provider, after consulting with the mother, from discharging the mother or newborn earlier than 48 hours (or 96 hours as applicable). In any case, plans and issuers may not, under federal law, require that a provider obtain authorization from the plan or the issuer for prescribing a length of stay not in excess of 48 hours (or 96 hours).

Women's Health and Cancer Rights Act

- In October 1998, Congress enacted the Women's Health and Cancer Rights Act of 1998. This notice explains some important provisions of the Act. Please review this information carefully. As specified in the Women's Health and Cancer Rights Act, a plan participant or beneficiary who elects breast reconstruction in connection with a covered mastectomy is also entitled to the following benefits: 1. All stages of reconstruction of the breast on which the mastectomy has been performed; 2. Surgery and reconstruction of the other breast to produce a symmetrical appearance; and 3. Prostheses and treatment of physical complications of the mastectomy, including lymphedemas. Health plans must provide coverage of mastectomy related benefits in a manner to determine in consultation with the attending physician and the patient. Coverage for breast reconstruction and related services may be subject to deductibles and insurance amounts that are consistent with those that apply to other benefits under the plan.



HIPAA Notice



HIPAA Privacy Notices

HIPAA requires group health plans to provide a notice of current privacy practices regarding protected personal health information (PHI) to enrolled participants. All employers must distribute HIPAA Privacy Notices if the plan is self-funded or if the plan is fully-insured and the employer has access to PHI. If the employer maintains a benefits website, the HIPAA Privacy Notice must be included on the website.

The HIPAA Privacy Notice must be written in plain language and must describe three things: (1) the use and disclosures of PHI that may be made by the group health plan; (2) plan participants' privacy rights; and (3) the group health plan's legal responsibilities with respect to the PHI.

The Department of Health and Human Services (HHS) has developed three different model Privacy Notices for health plans to choose from: booklet version, layered version, and full-page version.

More information can be found at: <https://www.hhs.gov/hipaa/for-professionals/privacy/guidance/privacy-practices-for-protected-health-information/index.html>

Link to OneDigital's privacy policy: <https://www.onedigital.com/privacy-policy/>



Model Special Enrollment Notice

If you are declining enrollment for yourself or your dependents (including your spouse) because of other health insurance or group health plan coverage, you may be able to enroll yourself and your dependents in this plan if you or your dependents lose eligibility for that other coverage (or if the employer stops contributing toward your or your dependents' other coverage). However, you must request enrollment within the appropriate time period that applies under the plan after you or your dependents' other coverage ends (or after the employer stops contributing toward the other coverage). In addition, if you have a new dependent as a result of marriage, birth, adoption, or placement for adoption, you may be able to enroll yourself and your dependents. However, you must request enrollment within the appropriate time period that applies under the plan after the marriage, birth, adoption, or placement for adoption. To request special enrollment or obtain more information, contact the appropriate plan representative.

For additional information on your employer's privacy policy, please contact your HR department.

CONFIDENTIALITY NOTICE

Digital Insurance LLC dba OneDigital Health and Benefits does not sell or share any information we learn about our clients and understands you may have to answer sensitive questions about your medical history, physical condition and personal health habits as required by our insurance carrier partners.

We collect nonpublic personal information from the following sources:

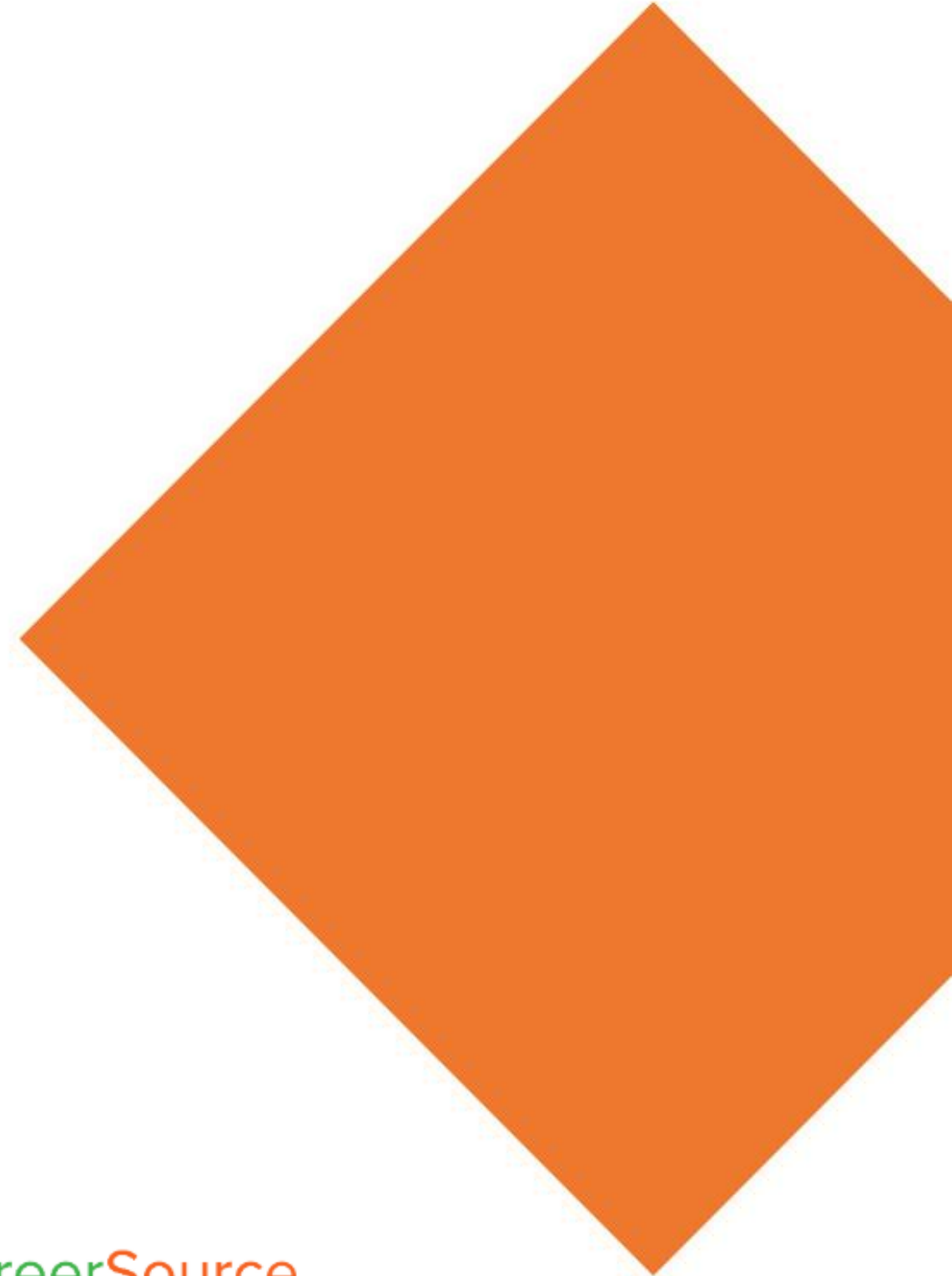
- Information from you, including data provided on applications or other forms, such as name, address, telephone number, date of birth and Social Security number
- Information from your transactions with us and/or our partners such as policy coverage, premium, claim, and payment history.

OneDigital Health and Benefits recognizes the importance of safeguarding the privacy of our clients and prospective clients, and we pledge to protect the confidential nature of your personal information. We understand our ability to provide access to affordable health insurance to businesses and individuals can only succeed with an environment of complete trust.

In the course of business, we may disclose all or part of your customer information without your permission to the following persons or entities for the following reasons:

- To an insurance carrier, agent or credit reporting agency to detect, prevent or prosecute actual or potential criminal activity, fraud, misrepresentation, unauthorized transactions, claims or other liabilities in connection with an insurance transaction.
- To a medical care institution or medical professional to verify coverage or benefits, to inform you of a medical problem of which you may or may not be aware or to conduct an audit that would enable us to verify treatment.
- To an insurance regulatory authority, law enforcement or other governmental authority to protect our interests in detecting, preventing or prosecuting actual or potential criminal activity, fraud, misrepresentation, unauthorized transactions, claims or other liabilities in connection with an insurance transaction.
- To a third party, for any other disclosures required or permitted by law. We may disclose all of the information that we collect about you, as described above.

Our practices regarding information confidentiality and security: We restrict access to your customer information only to those individuals who need it to provide you with products or services, or to otherwise service your account. In addition, we have security measures in place to protect against the loss, misuse and/or unauthorized alternation of the customer information under our control, including physical, electronic and procedural safeguards that meet or exceed applicable federal and state standards.





EMPLOYEE ROSTER

Position/Title	Salary	Incentive
Accounting Specialist	\$48,422.40	\$0
Application Support Manager	\$68,286.40	\$0
Business Analyst	\$70,761.60	\$0
Business Services Consultant- Generalist	\$40,476.80 - \$53,768.00	\$0
Business Services Consultant- Specialist	\$44,553.60 - \$54,204.80	\$0
Career Services Consultant	\$34,278.40 - \$55,536.00	\$0
Career Services Consultant- Youth	\$34,777.60 - \$52,603.20	\$0
Career Services Manager	\$64,646.40 - \$73,278.40	\$0
Chief Executive Officer/President	\$202,758.40	\$0
Chief Financial Officer/First Vice President	\$140,649.60	\$0
Chief Operating Officer/First Vice President	\$165,484.80	\$0
Communications Manager	\$66,955.20	\$0
Communications Specialist	\$46,633.60	\$0
Contact Center Consultant	\$34,320.00 - \$53,976.00	\$0
Contracts Management Specialist	\$68,889.60	\$0
Controller	\$90,875.20	\$0
Data Analyst	\$58,656.00	\$0
Data Reporting Specialist	\$53,081.60	\$0
Director of Business Intelligence	\$101,982.40	\$0
Director of Business Services	\$85,009.60	\$0
Director of Information Technology	\$90,875.20	\$0
Director of Operations	\$93,600.00	\$0
Director of Public Affairs	\$87,568.00	\$0
Director of Youth Operations	\$83,158.40	\$0
Economic Development Liaison	\$61,817.60 - \$71,406.40	\$0
Executive Assistant	\$56,659.20	\$0
Executive Board Coordinator	\$55,640.00	\$0
Executive Operations Coordinator	\$52,145.60	\$0
Facilities Manager	\$75,004.80	\$0
Helpdesk Technician	\$42,640.00	\$0
Human Resources Coordinator	\$47,028.80	\$0
IT Operations Manager	\$68,286.40	\$0
Learning Advisor	\$55,161.60	\$0
Learning and Development Manager	\$72,862.40	\$0
Learning Liaison	\$53,081.60	\$0
Marketing Outreach Coordinator	\$54,912.00	\$0
Operations Manager	\$86,382.40	\$0
Program Manager	\$44,574.40 - \$61,817.60	\$0
Public Affairs Coordinator	\$50,003.20	\$0
Senior Accounting Specialist	\$53,851.20	\$0
Senior Manager of Corporate Communication	\$80,017.60	\$0
Senior Manager of Outreach Marketing	\$87,568.00	\$0
Senior Payroll Benefits Analyst	\$55,286.40	\$0



EMPLOYEE ROSTER

Senior Planning Manager	\$77,563.20	\$0
Senior Program Manager	\$65,000.00	\$0
Senior Strategic Talent Scout	\$65,000.00	\$0
Sr. Mngr of Project Development & Contracts	\$85,508.80	\$0
Systems Administrator	\$63,315.20	\$0
User Experience Support Technician	\$52,000.00	\$0
Vice President of Human Resources	\$114,441.60	\$0
Vice President of Innovation and Technology	\$108,222.40	\$0
Vice President of Strategic Communications	\$117,166.40	\$0
Virtual Services Coordinator	\$39,582.40	\$0
Youth Community Manager	\$55,016.00	\$0
Youth Program Coordinator	\$37,440.00	\$0