

# Supporting Documents

January 22, 2025 Joint Board /Council Meeting

OB # .....2  
OB #2 .....23  
R #1 .....65  
R #2 .....71  
R #3 .....74  
NB #1 .....75

**BY-LAWS**  
**Of**  
**The North Central Florida Workforce Development Board, Inc.**  
**A Florida Not-for-Profit Corporation**

The provisions of this document constitute the By-Laws which shall be utilized to govern the management and operation of the North Central Florida Workforce Development Board, Inc., (NCFWDB or LWDB 9) a Florida not-for-profit corporation.

**ARTICLE I**  
**DEFINITIONS**

**Section 1.1 – Definitions**

- A. "Acts" shall mean and refer to the Federal Workforce Innovation and Opportunity Act of 2014, Public Law 113-128 and Florida Workforce Innovation Act of 2000, Chapter 445, Florida Statutes, collectively;
- B. "CareerSource Florida" (CSF) shall mean the staff appointed to carry out the policies of the State of Florida workforce development board which is called the CareerSource Florida Workforce Development Board of "CSFWDB".
- C. "CareerSource North Central Florida" shall mean and refer to the administrative entity created by the Interlocal Agreement by and between Alachua and Bradford counties pursuant to §163.01, Florida Statutes ("Interlocal Agreement"), and designated to provide and serve as support staff to LWDB 9 and the Council to carry out the purposes of the Interlocal Agreement and the Agreement between the Council and LWDB 9.
- D. CareerSource North Central Florida One-Stop System shall mean the physical career center and technological career center communications network established pursuant to WIOA to deliver workforce services to the North Central Florida Workforce Development Area.
- E. "Chief Executive Officer" (CEO) shall mean the top executive of CSNCFL.
- F. "Chief Local Elected Officials" (CLEO) shall mean and refer to the Chair of the Board of County Commissioners for Alachua and Bradford counties, respectively.
- G. "Council" shall mean the Dual County Workforce Development Council ("Council") created through the Interlocal Agreement entered into between Alachua and Bradford counties which provide, among other authorities and responsibilities, for the creation of LWDB 9 and the appointment of its members.
- H. "DEO" shall mean and refer to the Florida Department of Economic Opportunity.

- I. "Fiscal Agent" shall mean the Chief Financial Officer ("CFO") of CSNCFL. CSNCFL shall be the entity designated to receive funds under Master Agreement with DEO. The CFO shall be responsible for the disbursement of funds as directed by the Council /LWDB 9 action at a properly noticed meeting or in accordance with policy adopted by the Council/LWDB 9 at a properly noticed meeting.
- J. "Florida WIA" shall mean and refer to the Florida Workforce Innovation Act of 2000, Chapter 445, Florida Statutes.
- K. "Local Grant Recipient" shall mean and refer to the counties of Alachua and Bradford.
- L. "Local Grant Sub-Recipient" shall mean and refer to CSNCFL.
- M. "Local Workforce Development Area" (Local Area) shall mean and refer to a jurisdiction for the administration of workforce development activities. A jurisdiction must be designated as a Local Area by the Governor in order for the jurisdiction to receive WIOA Title I, subtitle B formula grants. In north central Florida it is Alachua and Bradford Counties.
- N. "Local Workforce Development Board 9" (LWDB 9) shall mean the local workforce board whose members are those individuals appointed by the Council, and who in partnership with the Council, set policy for CSNCFL.
- O. "LWDB Staff" or "Staff to the LWDB" shall mean and refer to CSNCFL.
- P. "North Central Florida Workforce Development Area" (NCFWDA) shall mean the geographic areas comprising Alachua and Bradford counties.
- Q. "WIOA" shall mean and refer to the Federal Workforce Innovation and Opportunity Act of 2014, Public Law 113-128.
- R. "4-year Local Area Workforce Plan" (Local Plan) shall mean and refer to the 4-year action plan which sets forth the strategies for the investment of resources to meet the objectives of the various workforce grants and programs including but not limited to the development, alignment, and integration of service delivery strategies in support of the State's vision and strategic and operational goals.

**ARTICLE II**  
**NAME, SERVICE AREA, AND OFFICE LOCATION**

**Section 2.1 – Name**

The legal name of the organization shall be the North Central Florida Workforce Development Board, Inc., hereinafter referred to as "NCFWDB" or "LWDB 9".

## Section 2.2 – Service Area

The NCFWDB shall serve the employers and residents of Alachua and Bradford counties, Florida.

## Section 2.3 – Office Location

The official office location and mailing address shall be 1112 North Main Street, Gainesville, FL 32601.

# **ARTICLE III**

## **PURPOSE AND USE OF FUNDS**

### Section 3.1 – Purpose

The purposes for which the NCFWDB is formed, and its business goals and objectives, are as follows:

- A. To serve as the Local Workforce Development Board for Region 9, as certified by CSF.
- B. Together with the Council to oversee the creation of a comprehensive and high-quality workforce delivery system in the NCFWDA and to maximize and continue to improve the quality of services, customer satisfaction, and effectiveness of the services provided.
- C. To deliver customer-focused, value-added workforce solutions designed to meet the specific needs of employers and job seekers.
- D. Together with the Council to provide policy and oversight over CSNCFL and the CSNCFL one-stop system.
- E. To enhance the provision of workforce development services; increase the involvement of the business community, including small and minority businesses, in workforce development activities; to increase private sector employment opportunities; and to ensure the economic health of the community.

### Section 3.2 – Use of Funds

- A. The NCFWDB in conjunction with the Council shall approve the use of funds in ways that will most effectively satisfy the labor market demand needs of the residents and business community to enhance the economic well-being of the community and to invest their resources so as to result in attainment of the performance measures negotiated with DEO.
- B. The NCFWDB in conjunction with the Council shall approve the use of funds in accordance with Section 4.3 paragraph I and in a manner that takes into account sustained fiscal integrity and accountability pursuant to 2 CFR 200 et. seq., WIOA and the corresponding

Federal Regulations and State policies as well as the laws and regulations applicable to such other grant funds or donations received.

- C. Investments, loans or evidence of indebtedness or promises to pay shall not be contracted for on behalf of the NCFWDB unless authorized and approved by both the LWDB 9's Board of Directors and Council.
- D. The NCFWDB in conjunction with the Council shall exercise oversight over the funds awarded to the NCFWDA.

#### **ARTICLE IV BOARD OF DIRECTORS**

##### **Section 4.1 – Governing Body**

The LWDB 9 shall be governed by a Board of Directors, to be appointed by the Council as provided herein.

##### **Section 4.2 Incorporation**

The LWDB 9 shall incorporate as a Florida not for profit corporation in accordance with the Section 501(c)(3) of Internal Revenue Code.

##### **Section 4.3 - Appointment of Board Members**

- A. The Council shall appoint members of the Board of Directors ("Board") consistent with criteria established under WIOA, the Governor, and the Interlocal Agreement and the nomination process approved by the Council and the NCFWDB at their meeting on October 15, 2020, and attached hereto as Exhibit 1.
- B. The initial appointments of LWDB 9 member shall be fixed and staggered terms of two and three years. Thereafter, new and reappointed members shall be appointed for terms of two (2) years. No member will serve more than eight (8) consecutive years.
- C. The authority to appoint, reappoint or revoke the appointment of members to LWDB 9 lies solely with the respective County's CLEO that appointed the LWDB 9 member. Members of the Board shall serve at the pleasure of the Council elected official who appointed them. The member may be removed either for or without cause at any time;
- D. Members of the Board may identify and encourage potential applicants to apply for appointment to the Board in accordance with the application process set forth by the Council;
- E. The CSNCFL CEO shall provide or arrange for annual training to Board members to ensure they are aware of their roles, responsibilities and functions to include an orientation and training for new Board members and periodic updates as needed;

- F. The number of Board members and the categories of membership shall conform to Federal and State legislation, regulations and policies.

#### Section 4.4 – Authority and Responsibilities

All corporate powers shall be exercised by or under the authority of the Board in conjunction with the approval of the Council, and the business and affairs of the Corporation will be managed under the direction of the CEO. The Board and Council shall direct strategic and operational oversight of the Corporation to help develop a comprehensive and high-quality workforce delivery system in the NCFWDA.

The Board’s general responsibilities shall include, but not be limited to:

- A. Establishing, adopting and overseeing policies for governance, administration and operation of the Corporation to carry out the functions of the LWDB 9 as outlined in WIOA in coordination with the Council as provided herein, and in the law governing the funds awarded to the NCFWDA;
- B. Developing, ratifying and submitting or amending the Local Plan pursuant to Public Law No. 113-128 WIOA and the provisions of Florida Statute 445.007 subject to the approval of the Council; Convening local workforce development system stakeholders to assist in the development of the Local Plan and in identifying non-Federal expertise and resources to leverage support for workforce development activities;
- C. Coordinating agreements with the Council that are necessary to designate the administrative entity and fiscal agent for the NCFWDA;
- D. Providing oversight of the Corporation’s programs, costs and performance outcomes together with the Council;
- E. Identifying and selecting providers of youth services;
- F. Identifying, selecting and approving eligible training providers and other providers of training services;
- G. Together with the Council identifying, selecting and approving career services provider(s);
- H. Together with the Council selecting the One-Stop Operator(s);
- I. Developing an annual planning budget for the activities of the CSNCFL with approval of the CEO and consistent with the Local Plan and the duties of the LWDB 9. The annual planning budget shall be presented to the Council in May or June of each year prior to the start of the program year based upon the planning numbers provided by DEO. The annual planning budget shall include all non-federal revenues and discretionary grants. There shall be a “true-up” report showing the actual awards and budget vs actual in December or January every year.

- J. Together with the Council negotiating and reaching agreement on local performance indicators with the Governor.
- K. Coordinating the Local Area's workforce investment activities with economic development strategies and developing other employer linkages with such activities.
- L. Developing the Regional Targeted Occupations List.
- M. Ensuring grievance procedures and equal opportunity representation is available and made known to staff, participants, and other interested parties in the local workforce development system.

#### Section 4.5 – Employment of a Director and Staff

- A. The administrative entity, Alachua County shall staff the Board. The Chief Executive Officer (CEO) shall report to the Board and the Council and shall be responsible to hire sufficient personnel to carry out effective and efficient operations of workforce development programs as defined in the Local Plan and to provide necessary technical assistance to any sub-grantee's providing workforce services.
- B. The Board may recommend to the Council that the CEO be suspended, with or without pay, or may recommend that the Council remove the CEO who serves at the pleasure of the Council.

#### Section 4.6 – Authority of Individual Board Members

- A. Board members have authority over the affairs of the LWDB 9 only when acting as a Board of Directors legally in session. The Board shall not be bound in any way by any action or statement on the part of any individual Board member except when such statement or action is taken when carrying out specific instructions by the Board.
- B. Members of the LWDB 9 and its Committees may be contacted for comments on NCFWDA, Board or Council matters and/or issues of public interest. Board and Committee members shall direct any such requests to the CSNCFL CEO who is designated as the official spokesperson for the NCFWDA. He/she shall update the Council and LWDB 9 Chairs regarding public comments as appropriate and shall take direction from the Council Chair who may also choose to comment or to have the LWDB 9 Chair comment.

#### Section 4.7 - Categories of Board Membership

Consistent with criteria defined by the U.S. Department of Labor, WIOA, the State of Florida, and Florida WIA, Board member composition shall be in accordance with the following categories:

- A. **Business:** These shall be individuals; who are business owners, including small business, chief executives or operating officers, employers or other individuals with optimum policymaking or hiring authority, provide employment opportunities that include high-quality, work relevant training and development in in-demand industry sectors or occupations, and are nominated by business organizations or business trade associations. Business sector representatives shall constitute a minimum of fifty-one percent (51%) of the total Board.
- B. **Workforce:** These shall be representatives; of local labor organizations nominated by local labor federations, member of a local labor organization or a training director from a joint labor-management apprenticeship program, or if no joint program exists an individual from an apprenticeship program, may include community based organizations that have demonstrated experience and expertise in addressing employment needs of individuals with barriers, including organizations that serve veterans or individuals with disabilities, and out of school youth. Workforce sector representatives shall constitute a minimum of twenty percent (20%) of the total Board.
- C. **Education and Training:** Representatives shall include; providers administering adult education and literacy activities under WIOA Title II, institutions of higher education providing workforce investment activities, and a private institution of higher education providing workforce investment activities in accordance with FS §445.07.
- D. **Government, Economic/Community Development:** Representatives of governmental, and economic and community development entities; economic and community development entities serving the Local Area, State Employment office/Wagner-Peyser Act 29 U.S.C. 720 et seq, WIOA Title I of rehabilitation act of 1973, may include agencies representing transportation, housing, public assistance, philanthropic organizations or representatives of entities or individuals as the Council determines to be appropriate.
- E. All Board members shall be individuals with optimum policymaking authority within their organizations, agencies or entities. A representative with “optimum policymaking authority” is an individual who can reasonably be expected to speak affirmatively on behalf of the entity he or she represents and to commit that entity to a chosen course of action.
- F. An individual may be appointed as a representative of more than one membership category if the individual meets all criteria for such representation. If an individual represents more than one membership area, he or she must be appropriately nominated by the organization or entity he or she will represent in each category and must have optimum policymaking authority within each membership area represented.
- G. To the extent possible nominees shall represent the urban and suburban nature as well as the demographic, ethnic, and gender characteristics reflective of the NCFWDA.



#### Section 4.8 - Qualifications

Members of the Board shall be U.S. citizens or permanent residents, and residents and registered voters of Alachua or Bradford counties, or if they are business owners the business or an office of the business shall be located in Alachua County or Bradford County, or business representatives must be employed by a business that is located in one of those two counties. The residency and voter registration requirements may be waived, for members of required categories only, at the recommendation of the Council.

#### Section 4.9 – Financial Disclosure

Each Board member is considered a “public servant” and as such is required to file a statement of financial interests within thirty (30) days of appointment to the Board, and annually thereafter, as well as upon completion of their term on the Board.

#### Section 4.10 - Compensation

No compensation will be paid to Board members for services performed as members of the Board. Board members may be reimbursed for expenses incurred when traveling on official business of the Board or Council. Reimbursement of expenses must conform to the State’s established travel policy.

#### Section 4.11 - Notification of Vacancies

The Board Chair or the CEO will notify the Council when Board vacancies occur through written correspondence to the Chair of the Council.

### **ARTICLE V** **BOARD MEMBERSHIP**

#### Section 5.1 – Terms of Membership

- A. In accordance with WIOA and Florida WIA, whenever a mandatory seat on the Board must be filled by an individual occupying a specific position in an organization, agency or institution, their term of office shall not expire except and unless the federal or state statute is amended to exclude the position; and
- B. If a Board member resigns prior to his or her term end date, or ceases to represent the category to which they were appointed, in which case they shall be considered as having defacto resigned, the Council shall appoint an individual to fill the seat in accordance with required nomination procedures. Upon appointment, the new member

shall serve the remainder of the unexpired term of the member whose vacancy he or she is filling.

#### Section 5.2 – Attendance

Three (3) consecutive absences from regularly scheduled Board meetings, without an excuse approved by the Board Chair, shall constitute a de facto resignation of the Board member. Three (3) consecutive absences from regularly scheduled Committee meetings, without an excuse approved by the Committee Chair, shall constitute a de facto resignation from the Committee. De facto resignation from a Committee will not impact the individuals' membership on the Board or membership on other Committees.

#### Section 5.3 – Resignation of Membership

A Board member may resign his or her membership on the Board at any time by submitting a resignation in writing to the CSNCFL CEO. A resignation shall become effective upon the date specified in such notice, or, if no date is specified, upon receipt of the resignation.

#### Section 5.4 – Revocation of Membership

The Chair may recommend revocation of Board membership to the CEO for the following reasons:

- A. A member's disability, illness or inability to perform their duties on the Board after conferring with the board member or his/her representative and entering into the ADA approved interactive accommodation discussion to determine whether an accommodation would make it possible for the member to perform their duties;
- B. Alleged unethical or illegal practices or actions, in which instance if the matter is resolved in favor of the member, they would be eligible for reappointment to the Board;  
or
- C. Failure to carry out duties, responsibilities or functions of a Board member as defined herein.

### **ARTICLE VI** **BOARD OFFICERS**

#### Section 6.1 - Board Officer Positions

- A. The Board Officers shall consist of a Chair, a Vice-Chair, and a Secretary/Treasurer.
- B. The Chair and Vice Chair shall be selected from the private sector members.

#### Section 6.2 - Nomination and Election of Board Officers

The Officers shall be elected as follows:

- A. A slate of nominees for Officers shall be presented to the Board by an Ad Hoc Nominating Committee appointed by the Chair at the December or January meeting.
- B. The Officers shall take office at the meeting immediately subsequent to their election.

### Section 6.3 – Duties of Board Officers

#### A. Duties of the Chair shall include:

1. Presiding at all meetings of the Board.
2. Serving as Chair of the Executive Committee.
3. Making all committee Chair appointments subject to these By-laws.
4. Calling special meetings of the Board.
5. Establishing Ad-Hoc Committees as deemed necessary to conduct the business of the Board and make appointments thereto such as but not limited to proposal review committees, governance committee, or nominations committee.
6. Serving as a signatory for LWDB 9 on documents requiring the signature of the Chair.
7. Performing all duties incident to the office of Chair.

#### B. Duties of the Vice-Chair shall include:

1. Presiding over meetings of the Board in the absence of the Chair;
2. Serving as a member of the Executive Committee.
3. Serving as a signatory on required documents in the absence of the Chair.
4. Performing all duties incident to the office of Chair in the absence of the Chair.

#### C. Duties of the Secretary/Treasurer shall include:

1. Serving as a member of the Executive Committee.
2. Serving as a member of the Finance Committee
3. Performing all duties incident to the office of Treasurer.

#### Section 6.4 – Terms of Board Officers

- A. The term of office for the Board Chair, Vice-Chair, Treasurer and Secretary shall be for one (1) year, from January 1 or the month following the date of the election through December 30.
- B. Board Officers shall serve no more than two (2) consecutive terms of one (1) year each in the same office, if re-elected, provided that the time in office does not exceed the limits of their term of membership on the Board. After two (2) consecutive terms, the Officer shall then step down from their position for a minimum of one (1) year, although they may continue to serve as Board members, or in other offices.

#### Section 6.5 – Vacancy in One of the Officer Positions

If a vacancy in any office other than the Chair occurs due to the illness, resignation, etc. of the Officer elected, a replacement shall be elected to serve the unexpired term of office at the next regularly scheduled LWDB 9 meeting where a quorum is established. If the office of Chair becomes vacant, the Vice-Chair will assume the office of Chair for the remainder of the unexpired term. The office of Vice-Chair will then be filled in the manner in which the Vice Chair was elected.

### **ARTICLE VII** **BOARD COMMITTEES**

#### Section 7.1 – Standing Committees

- A. Standing Committees shall be the Executive Committee, the One-Stop Adult/Dislocated Worker Performance Committee, The Youth Committee, and the Finance Committee.
- B. The Council may create, expand or combine Standing Committees as determined necessary for the efficient operation of the LWDA 9. The LWDA 9 may initiate creating, expanding or combining Standing Committees by providing recommendations for Council consideration and approval.

#### Section 7.2 – Ad Hoc Committees

The Chair may appoint Ad Hoc Committees as determined necessary.

#### Section 7.3 – General Guidelines of Committee Membership

- A. All Board members shall be required to serve on at least one (1) Standing Committee;
- B. All committees shall be chaired by a Board member appointed by the Board Chair. The Chairs of the One-Stop and Youth Committees may appoint Board and non-Board

members deemed appropriate to serve on these committees. Board members shall comprise a majority of each committee; and

#### Section 7.4 - Terms of Executive Committee Members and Committee Chairs

The term of office for Committee Chairs shall be one (1) year. After two (2) consecutive terms, Committee Chair shall step down from their position for a minimum of one (1) year, although they may continue to serve as Board and Committee members.

#### Section 7.5 – Executive Committee Membership, Duties and Responsibilities

- A. The Executive Committee shall be chaired by the Board Chair and shall consist of the Board Chair, Vice-Chair, Treasurer/Secretary, Chairs of the Standing Committees, and the Immediate Past Chair.
- B. The Executive Committee shall also be responsible for:
  - 1. Reviewing and recommending for Council approval the CEO's performance evaluation and compensation.
  - 2. Reviewing and overseeing the CEO's succession plan to ensure continuity of leadership and uninterrupted delivery of services during the time needed to select a new CEO, including recommending for Council approval the selection of an Interim CEO.
  - 3. Reviewing matters that come before the entire Board and recommending them for approval to the full Board.
  - 4. Serving as the compensation committee when necessary to approve personnel policies which shall be aligned with that of Alachua County to the extent possible, and employee salary and benefits plans from time to time.
  - 5. Reviewing and recommending for Board approval policies ensuring employees meet the necessary WIOA training requirements.

#### Section 7.6 – One Stop and Performance Committee

The One-Stop and Performance Committee's general responsibilities shall include, but not be limited to:

- A. Reviewing and recommending for Board approval the services and programs being delivered to employers and job seekers.
- B. Reviewing and recommending for Board approval eligible training provider applications, termination, and other actions pertaining to training vendors.
- C. Reviewing and recommending for Board approval, and maintaining, the Regional Targeted Occupations List.
- D. Reviewing and recommending for Board approval partnerships with economic development organizations and other business associations in accordance with the NCFWDA strategic plan.
- E. Providing recommendations with respect to matters relating to the one-stop delivery system.
- F. Providing recommendations with respect to making the one stop system accessible so as to provide better service individuals with disabilities.
- G. Providing recommendations regarding the coordination of one-stop partner services.
- H. Providing oversight and recommendations for performance improvement including a review of CSNCFL attainment of state negotiated performance measures.
- I. Making recommendations related to the identification of targeted business sectors.

#### Section 7.7 – Youth Committee Membership, Duties and Responsibilities

The Youth Committee's membership and responsibilities shall include, but not be limited to:

- A. Members in addition to Board members who shall be in the majority and Chair the committee include members of community-based organizations who provide services to eligible youth, and other individuals with appropriate expertise and experience.
- B. Reviewing and recommending for Board approval youth service providers.
- C. Reviewing the plans and services of other agencies and one-stop partners relating to improving coordination of services to youth.
- D. Reviewing the performance reports relating to youth services and considering recommendations based upon the reported performance.
- E. Working with other community partners to solicit grant opportunities as a means of increasing overall youth workforce development services.

## Section 7.8 – Finance and Audit Committee Membership, Duties and Responsibilities

The Finance Committee shall be chaired by the Secretary/Treasurer. The Finance Committee's general responsibilities shall include, but not be limited to:

- A. Providing oversight of the fiscal affairs of the Corporation to ensure fiscal integrity and accountability of all funds.
- B. Reviewing and recommending for Board approval the CSNCF annual planning budget. The annual planning budget shall be based upon the planning numbers provided by DEO and shall include all non-federal revenues and discretionary grants.
- C. Reviewing and recommending for Board approval all modifications to the budget.
- D. Reviewing and recommending for Board approval the annual IRS Form 990 submission.
- E. Reviewing and recommending for Board approval the selection of an audit firm, if it is not Alachua County's audit firm, which shall be responsible for performing the annual financial audit.
- F. Review of the annual Audit Report which shall first be presented to the Finance and Audit Committee and then to the full Board for approval.
- G. Reviewing all internal and external monitoring reports including corrective action as required by findings or observations, if any.
- H. Reviewing and recommending for Board approval the acceptance of donations.

## Section 7.9 – The Ad Hoc Nominating Committee Membership, Duties and Responsibilities

The Board Chair shall appoint the Chair and members of the Nominating Committee from among the membership of the Board. This committee shall consist of no less than three (3) and no more than five (5) members.

The Nominating Committee's general responsibilities shall include, but not be limited to:

- A. Meeting prior to the Board's Annual Meeting to identify and select a slate of Officers to be presented to the Board at the Annual Meeting.
- B. Reviewing Board members' attendance, participation, and length of service in developing a slate of Officers.
- C. Presenting a slate of Officers to the Board at the Annual Board meeting. Prior to voting on the slate of Officers nominations shall be accepted from the floor.

## **ARTICLE VIII**

### **MEETINGS**

#### **Section 8.1 – Meeting Frequency, Location, Notices, Minutes, Participation and Parliamentary Procedures**

- A. The Board and Committees of the Board shall meet on a regularly scheduled basis as deemed necessary and appropriate to carry out the responsibilities of the Board or Committee. A calendar of the meetings shall be presented to the Board each year at its annual meeting. The Executive Committee shall meet in the week preceding that of the Board Meeting.
- B. Meetings of the Board and Committees of the Board shall be held at locations determined by the CSNCF CEO.
- C. The CSNCFL CEO or their designee shall publish notices of all Board and Committee meetings in accordance with Florida law and shall posting on the CSNCFL website and shall send notice of meetings and the Agenda via email or any other electronic means, at least five (5) calendar days in advance of the Board meetings and three (3) days in advance of a Committee meeting. These notices shall contain the meeting date, time, location, and identify the agenda items.
- D. Special meetings of the Board or Executive Committee may be called at any time by the Board Chair. Notice of special meetings shall be posted three (3) calendar days in advance. These notices shall contain the meeting date, time, location, and identify the purpose of the meeting.
- E. The public shall be informed of all meetings of the Board and Committees of the Board through notices which shall state the meeting date, time, location and purpose.
- F. Written minutes shall be kept of all Board and Committee meetings. Written minutes shall be reviewed and approved at the next Board or Committee meeting as appropriate. The official minutes of meetings of the Board and Committees of the Board are public record and shall be open to inspection by the public. Minutes shall be kept on file by the at the CSNCFL administrative office as the record of the official actions of the Board or Committee and shall be posted on the CSNCFL website.
- G. All Board and Committee meetings shall be conducted in accordance with the “sunshine provision” of WIOA and Florida’s Government-in-the-Sunshine Act. Conducting business in an open manner includes but is not limited to meetings open to the public, posting of the LWDB 9 By-Laws, publicly noticing all Board and Committee meetings, and posting of all Board and Committee meeting minutes.
- H. The Board may allow members to participate in Board and Committee meetings by the use of technology, such as telephone and web-based meetings, to promote member



participation, provided that same access be made available to the public and it allows all persons participating in the meeting to hear each other.

#### Section 8.2 – Participation in Meetings

Participation in Board and Executive Committee meetings shall be limited to members of the Board, Committees of the Board and staff. A time shall be set on the agenda for the receipt of public comment to allow input or comment from any member of the public.

#### Section 8.3 – Parliamentary Procedures

When parliamentary procedures are not covered by these By-laws, Robert's Rules of Order, as revised, shall prevail.

### **ARTICLE IX** **QUORUM, VOTING, CONFLICT OF INTEREST,** **AND RELATED PARTY CONTRACTS**

#### Section 9.1 – Quorum

A quorum is required to conduct official business of the Board and Committees of the Board.

- A. A quorum of the Board shall consist of fifty percent (50%) of the actual appointed Board membership.
- B. No quorum shall be required for meetings of Committees however at least three (3) members must be present including the chair in order to conduct business.
- C. Board and Committee members participating by the use of technology, such as telephone and web-based meetings, will be included as part of the quorum as a quorum does not have to be physically present to conduct business.

#### Section 9.2 – Voting

- A. Any action that may be taken by the Board or a Committee shall be considered the act of the Board or Committee only if the action is taken by an affirmative vote of the majority of the members in attendance at a meeting where a quorum has been established if required.
- B. Each member of the Board or Committee shall have one (1) vote when present at a Board or Committee meeting, whether attending in person or by telephone or other type of communication technology.

- C. After consideration of the flexibility allowed by WIOA it has been determined that members may not vote by proxy as members may attend meetings virtually, via Zoom, meeting software program and by phone further members who do not attend meetings are subject to removal as provided herein. Neither Board nor Committee members may delegate his or her voting power to a representative, to enable a vote in absence, regardless of whether the representative is another Board or Committee member.
- D. Voting privileges of non-Board members selected to serve on a Committee are limited to that Committee.
- E. A member of the Board or Committee, who is present, either in person or by telephone or other type of communication technology, at a meeting of the Board or Committee at which action on any matter is taken shall vote on all said actions or matters. Every vote shall be declared and entered in the minutes of the meeting except as provided below in the case of conflict of interest.
- F. A Board member acting as presiding Officer at a meeting of the Board or a Committee shall be entitled to vote on the same basis as if not acting as the presiding Officer.

### Section 9.3 – Conflict of Interest

When an issue presents a possible or perceived conflict of interest to a Board or Committee member, said member shall disclose the conflict of interest, abstain from voting, and refrain from participating in any discussion with respect to that issue. A conflict of interest is any matter which has a direct bearing on services to be provided by that member or any entity which such member represents, or any matter which would financially benefit such member or any entity such member represents.

### Section 9.4 – Related Party Contracts

Related party contracts shall require a two-third (2/3<sup>rd</sup>) affirmative vote of the quorum in attendance at the Board meeting and shall be reported to DEO in accordance with their policy. A related party contract is any contract made between CSNCFL and Board members or an entity which that Board member represents. Related party contracts, for other than training, are prohibited.

## **ARTICLE X** **AMENDMENTS**

### Section 10.1 – Amendments

These By-laws may be amended or replaced only with Council approval. The Board may initiate or support this process by providing recommendations for amendment or replacement for Council consideration and approval.

## Section 10.2 – Recommendations for Amendments

The Board may recommend to the Council these By-laws be amended or replaced by an affirmative vote of two-third (2/3<sup>rd</sup>) of the membership of the Board, after notice, which shall specify or summarize the changes proposed to be made. Such notice shall be made no less than five (5) calendar days prior to the meeting at which such amendment or replacement is considered.

## **ARTICLE XI GENERAL PROVISIONS**

### Section 11.1 – General Provisions

Nothing in these By-laws shall be construed to take precedence over federal, state or local laws or regulations, or to constrain the rights or obligations or the units of government of the local elected officials party to the Interlocal Agreement.

## **ARTICLE XII INDEMNIFICATION**

### Section 12.1 – Indemnification of Board Members

The LWDB 9 shall indemnify any Board Officer, Board member, or staff person, or former Board Officer, Board member, or staff person, for expenses actually and reasonably incurred by him or her in connection with the defense of any action, suit or proceeding, civil or criminal, in which he or she is made a party by reason of being or having been a Board Officer, Board member, or staff person, except in relation to matters in which he or she was adjudicated, in the action, suit or proceeding, to be liable for negligence or misconduct in the performance of his or her duties.

### Section 12.2 – Rights to Indemnification

The right to indemnification under this Article is only available to the extent that the power to indemnify is lawful and to the extent that the person to be indemnified is lawful and to the extent that the person to be indemnified is not insured or otherwise indemnified.

### Section 12.3 – Indemnification Insurance

CSNCFL shall purchase and maintain insurance sufficient to meet this Article's indemnification requirements.

**ARTICLE XIII  
FISCAL YEAR**

Section 13.1 - Fiscal Year

The fiscal year of LWDB 9 shall be October 1st through September 30th.

**ARTICLE XIV  
DISSOLUTION**

Section 14 .1 - Dissolution

Upon the dissolution of the North Central Florida Workforce Development Board, Inc., the Officers shall, after paying or making provision for the payment of all the liabilities of the North Central Florida Workforce Development Board, Inc., dispose of the remaining assets of the board by returning them to the U.S. Department of Labor, the state designee, the governmental units of the workforce development area or, if the U.S. Department of Labor and state designee agrees, giving those assets to local charitable, educational, religious, or scientific purpose organizations which at the time qualify as a Section 501(c)3 non-profit organization under the Internal Revenue Code.

**ARTICLE XV  
ENACTMENT PROVISION**

Section 15.1 - Enactment Provision

Pursuant to 20 C.F.R. 679.310(9), these By-laws shall become effective upon approval by the Council.

These amended By-Laws were adopted as of this 30<sup>th</sup> day of November.

OFFICIAL SIGNATURE



Chief Executive Officer



## **Process for Appointment**

While the interlocal agreement between the counties assigns the appointment of local board members to the elected officials it does not specify the nomination process. To be in compliance with this requirement, which is now also specified as a requirement in the Master Agreement between DEO and CSNCFL below, is a recommended process for consideration. It incorporates elements similar to those employed in other areas.

1. The NCFWDB Chair or the DCWDC Chair appoints an Ad Hoc Nominations Committee of NCFWDB and/or DCWDC members.
2. For Private Sector Vacancies the CSNCFL Executive Director prepares a spreadsheet, based on the targeted occupations in-demand list (TOL) showing which occupations, sectors or emerging industries are not represented on the NCFWDB.
  - a. The spreadsheet is circulated to the DCWDC, the NCFWDB, the Chambers and Business Associations for recommendations of individuals representing those TOL areas.
  - b. Names are submitted by those organizations to the CSNCFL Executive Director who inserts them into the spread sheet.
  - c. The CSNCFL Director identifies any known conflicts that proposed nominees may have and notes it on the spread sheet.
  - d. The spreadsheet with the names, job titles, employer, occupational area, demographics and any notes, is submitted to the Ad Hoc Nominations Committee.
3. For non-private sector vacancies, the CSNCFL Director approaches organizations representing the targeted populations to be served under WIOA avoiding those entities which may have a conflict of interest. The names are placed on the spread sheet along with the individuals' job title, employer, category of membership, demographics and any known conflicts.
4. The spreadsheet with the names organized by TOL for the private sector nominees and by nominating organization for the non-private sector nominees is submitted to the Ad Hoc Nominations Committee.



5. A publicly noticed meeting of the Ad Hoc Nominations Committee is held. The Committee reviews the names submitted and identifies 2 names, if possible, for every vacancy. In making the recommendation the Committee shall take into consideration members who will represent the composition of the population within the dual county area.
6. The Ad Hoc Nominations Committee shall avoid recommending the appointment of members who will have recurring conflicts of interest.
7. The CSNCFL Executive Director calls the individuals to assure they are willing to serve on the board.
8. The CSNCFL Executive Director submits the private sector names to a business organization so they may be nominated per WIOA and obtains written nominations from the organizations representing the non-private sector members.
9. The prospective names are then submitted to the DCWDC for appointment. Following the appointments assigned by the inter-local agreement, the additional members in excess of 19 members shall be appointed by the DCWDC by a simple majority vote at a publicly noticed meeting.
10. Once appointed to the NCFWDB, members can be reappointed without needing to be re-nominated, but their names will need to be resubmitted to the DCWDC for reappointment.
11. Often, By-Laws provide that members continue to serve, even if their terms expire until a successor is appointed or they resign so that the board does not fall out of compliance. This is not currently the case with our By-Laws. We can pursue this amendment to the By-Laws in the future.
12. When individuals are appointed to an existing vacancy they will assume the term of the vacated seat. New appointments shall be appointed to staggered terms.
13. Regardless of the appointment process, all members of the NCFWDB serve at the pleasure of the DCWDC, which may remove members at any time, with or without cause.

**FLORIDA CROWN  
WORKFORCE BOARD, INC.  
D/B/A CAREERSOURCE FLORIDA CROWN  
FINANCIAL STATEMENTS  
JUNE 30, 2023**

DRAFT

**FLORIDA CROWN WORKFORCE BOARD, INC.  
D/B/A CAREERSOURCE FLORIDA CROWN  
TABLE OF CONTENTS  
JUNE 30, 2023**

	<b>Page(s)</b>
<b>Independent Auditors’ Report</b>	1 – 3
<b>Management’s Discussion and Analysis</b>	4 – 6
<b>Basic Financial Statements:</b>	
<b>Government-wide Financial Statements</b>	
Statement of Net Position	7
Statement of Activities	8
<b>Fund Financial Statements</b>	
Balance Sheet – Governmental Fund	9
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Statement of Revenues, Expenditures, and Changes	10
in Fund Balance – Governmental Fund	11
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of the Governmental Fund to the Statement of Activities	12
<b>Notes to Financial Statements</b>	13 – 21
<b>Schedule of Expenditures of Federal Awards</b>	22 – 23
<b>Notes to Schedule of Expenditures of Federal Awards</b>	24
<b>Required Supplementary Information</b>	25
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund	26
Note to Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Governmental Funds	27
<b>Independent Auditors’ Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Accounting Standards</i></b>	28 – 29
<b>Independent Auditors’ Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance in Accordance with Uniform Guidance</b>	30 – 32
<b>Independent Auditors’ Management Letter Required by Chapter 10.550, Rules of the State of Florida, Office of the Auditor General</b>	33 – 35
<b>Schedule of Findings and Questioned Costs</b>	36 – 37
<b>Independent Accountants’ Examination Report</b>	38
<b>Corrective Action Plan</b>	39



## INDEPENDENT AUDITORS' REPORT

To the Board of Directors,  
Florida Crown Workforce Board, Inc.  
d/b/a CareerSource Florida Crown:

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the financial statements of the governmental activities and the major fund of the Florida Crown Workforce Board, Inc. d/b/a CareerSource Florida Crown (“CareerSource Florida Crown”) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise CareerSource Florida Crown’s basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of CareerSource Florida Crown, as of June 30, 2023, and the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (GAS)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of CareerSource Florida Crown and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibilities of Management 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; and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about CareerSource Florida Crown’s ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and GAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 CareerSource Florida Crown's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about CareerSource Florida Crown's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Emphasis of Matter***

As discussed in Note (14) to the financial statements, effective July 1, 2024, CareerSource Florida Crown will transfer and consolidate its operations with another local workforce development board (CareerSource North Central Florida) and will operate as CareerSource North Central Florida in the new governing region. Our opinion is not modified with respect to that matter.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the budgetary comparison information as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the

basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

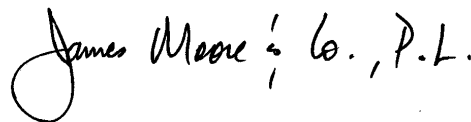
### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise CareerSource Florida Crown's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards, as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Schedule of Expenditures of Federal Awards 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic 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 1, 2035 on our consideration of CareerSource Florida Crown'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 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 CareerSource Florida Crown's internal control over financial reporting and compliance.



Tallahassee, Florida  
January 1, 2035

**FLORIDA CROWN WORKFORCE BOARD, INC.**  
**D/B/A CAREERSOURCE FLORIDA CROWN**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2023**

Management is pleased to offer the following assessment of the operations of Florida Crown Workforce Board d/b/a CareerSource Florida Crown for the year ended June 30, 2023.

**Overview of Financial Statements**

This discussion and analysis is intended to serve as an introduction to CareerSource Florida Crown's basic financial statements. CareerSource Florida Crown's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements.** The *government-wide financial statements* are designed to provide readers with a broad overview of CareerSource Florida Crown's finances in a manner similar to a private sector business. The government-wide financial statements consist of the Statement of Net Position and the Statement of Activities.

The *statement of net position* presents information on all of CareerSource Florida Crown's assets and liabilities, with the difference between the two reported as net position. Over time increases or decreases in net position may serve as a useful indicator of whether the financial position of CareerSource Florida Crown is improving or deteriorating.

The *statement of activities* presents information showing how CareerSource Florida Crown's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

**Fund financial statements.** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. CareerSource Florida Crown uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. CareerSource Florida Crown maintains one fund, which is the governmental fund.

**Governmental funds.** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be used in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*. The location of the basic governmental fund financial statements can be found in the table of contents in this report.

**FLORIDA CROWN WORKFORCE BOARD, INC.**  
**D/B/A CAREERSOURCE FLORIDA CROWN**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2023**

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The location of the notes to the financial statements can be found in the table of contents.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents a Schedule of Expenditures of Federal Awards. This schedule lists all Federal grants awarded to CareerSource Florida Crown and the related expenditures for the fiscal year ended June 30, 2023. In addition, budget to actual comparisons for the general fund are presented. The location of the Schedule of Expenditures of Federal Awards can be found in the table of contents.

**Government-wide Financial Analysis** *Condensed financial information* - As noted earlier, net position may serve over time as a useful indicator of a government's financial position.

	<b>Condensed Statements of Net Position</b>	
	<b>2023</b>	<b>2022</b>
Current assets	\$ 361,134	\$ 198,160
Noncurrent assets	538,748	797,785
Total Assets	899,882	995,945
Accounts payable and accrued expenses	163,164	121,588
Unearned revenue	353,295	254,687
Noncurrent liabilities	580,152	826,704
Total Liabilities	1,096,611	1,202,349
Net investment in capital assets	(41,404)	-
Unrestricted	(155,325)	(206,404)
Net Position (Deficit)	\$ (196,729)	\$ (206,404)

CareerSource Florida Crown had deficit balances in net position for June 30, 2023 and 2022.

	<b>Condensed Statements of Activities</b>	
	<b>2023</b>	<b>2022</b>
Program revenues:		
Operating grants, contributions and charges for services	\$ 2,266,778	\$ 2,176,324
General revenues:		
Other	111,010	11,358
Total revenues	2,378,543	2,187,682
Expenses:		
Training, retraining and readjustment	2,368,868	2,200,783
Change in net position	9,675	(13,101)
Net position (deficit), beginning of year	(206,404)	(193,303)
Net position (deficit), end of year	\$ (196,729)	\$ (206,404)

**FLORIDA CROWN WORKFORCE BOARD, INC.  
D/B/A CAREERSOURCE FLORIDA CROWN  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2023**

**Financial Highlights**

The liabilities of CareerSource Florida Crown exceeded its assets at June 30, 2023 by \$196,729.

**Governmental activities.** Governmental activities increased CareerSource Florida Crown's net position by \$9,675. The increase is attributable to miscellaneous unrestricted funding that was earned in the 2023 fiscal year.

**Capital Assets**

CareerSource Florida Crown's investment in capital assets (including right-to-use leased assets) for its governmental activities as of June 30, 2023, amounts to \$538,748 (net of accumulated depreciation). This investment in capital assets includes equipment and right-to-use leased assets.

**Economic Factors**

The CareerSource Florida Crown currently is not aware of any conditions that are expected to have a significant effect on the CareerSource Florida Crown's financial position or results of operations.

**General Fund - Budgetary Highlights**

Revenues of the General Fund were approximately \$135,000 less than budgeted amounts. The largest variance between final budget amounts and actual results occurred with grants and contracts revenues. CareerSource Florida Crown's primary source of funding is from the Department of Economic Opportunity and those revenues vary depending on the amount expended annually.

**Debt Administration**

CareerSource Florida Crown's long-term debt is its accrual for compensated absences and lease liability. Please refer to the notes accompanying financial statements entitled *Long Term Debt* and *Leases* for more detailed information about long-term debt activity.

**Request for Information**

This report is designed to provide a general overview of CareerSource Florida Crown's finances for all those with an interest in CareerSource Florida Crown's finances. Questions concerning any of the information in this report or requests for additional information should be addressed as follows:

Florida Crown Workforce Board, Inc.  
d/b/a CareerSource North Central Florida  
1389 US Hwy 90 W, Suite 170  
Lake City, Florida 32055

**FLORIDA CROWN WORKFORCE BOARD, INC.  
D/B/A CAREERSOURCE FLORIDA CROWN  
STATEMENT OF NET POSITION  
JUNE 30, 2023**

	<u><b>Governmental Activities</b></u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 255,941
Grant, contract and other receivables	100,092
Prepays	5,101
Capital assets, net of accumulated depreciation and amortization	538,748
Total assets	<u><u>\$ 899,882</u></u>
 <b>LIABILITIES</b>	
Accounts payable and accrued expenses	\$ 124,947
Unearned revenue	353,295
Noncurrent liabilities:	
Compensated absences, current portion	22,930
Lease liability, current portion	265,297
Compensated absences, noncurrent portion	15,287
Lease liability, noncurrent portion	314,855
Total liabilities	<u><u>\$ 1,096,611</u></u>
 <b>NET POSITION</b>	
Net investment in capital assets	\$ (41,404)
Unrestricted	(155,325)
Total net position	<u><u>\$ (196,729)</u></u>

The accompanying notes to financial statements  
are an integral part of this statement.

**FLORIDA CROWN WORKFORCE BOARD, INC.  
D/B/A CAREERSOURCE FLORIDA CROWN  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2023**

<b>Functions/Programs</b>	<b>PROGRAM REVENUES</b>			<b>NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION</b>
	<b>EXPENSES</b>	<b>CHARGES FOR SERVICES</b>	<b>OPERATING GRANTS AND CONTRIBUTIONS</b>	<b>GOVERNMENTAL ACTIVITIES</b>
Governmental activities:				
Training, retraining and readjustment	\$ 2,368,868	\$ 66,162	\$ 2,266,778	\$ (35,928)
Total governmental activities	\$ 2,368,868	\$ 66,162	\$ 2,266,778	\$ (35,928)
		General revenues:		
		Other		45,603
		Change in net position		9,675
		Net position (deficit), beginning of year		(206,404)
		Net position (deficit), end of year		\$ (196,729)

The accompanying notes to financial statements  
are an integral part of this statement.



**FLORIDA CROWN WORKFORCE BOARD, INC.  
D/B/A CAREERSOURCE FLORIDA CROWN  
BALANCE SHEET  
GOVERNMENTAL FUND  
JUNE 30, 2023**

	<b>General Fund</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 255,941
Grant, contract, and other receivables	100,092
Prepays	5,101
Total assets	\$ 361,134
<b>LIABILITIES</b>	
Accounts payable and accrued expenses	\$ 124,947
Unearned revenue	353,295
Total liabilities	478,242
<b>FUND BALANCE</b>	
Nonspendable	5,101
Unassigned	(122,209)
Total fund balance	(117,108)
Total liabilities and fund balance	\$ 361,134

The accompanying notes to financial statements  
are an integral part of this statement.

**FLORIDA CROWN WORKFORCE BOARD, INC.  
D/B/A CAREERSOURCE FLORIDA CROWN  
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUND  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2023**

<b>Fund balances - total governmental fund</b>		\$ (117,108)
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Total governmental capital assets	1,068,982	
Less: accumulated depreciation and amortization	<u>(530,234)</u>	538,748
Long-term liabilities, including bonds payable and notes payable, are not due and payable in the current period and, therefore, are not reported in the funds. These liabilities, deferred outflows, and other debt-related deferred charges consist of the following:		
Lease liability	(580,152)	
Compensated absences	<u>(38,217)</u>	(618,369)
<b>Net position of governmental activities</b>		<u><u>\$ (196,729)</u></u>

The accompanying notes to financial statements are an integral part of this statement.

**FLORIDA CROWN WORKFORCE BOARD, INC.  
D/B/A CAREERSOURCE FLORIDA CROWN  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - GOVERNMENTAL FUND  
FOR THE YEAR ENDED JUNE 30, 2023**

	<b>General Fund</b>
<b>Revenues</b>	
Grants and contracts	\$ 2,266,778
Other	111,765
Total revenues	2,378,543
<b>Expenditures</b>	
Personnel and benefits	1,243,100
Participant training and support	467,782
Community outreach	28,932
Insurance	14,873
Repairs and maintenance	67,348
Postage	2,037
Printing and copying	7,858
Professional fees	55,880
Information technology	26,833
Supplies	15,744
Travel and training	63,440
Utilities and communication	67,650
Debt service:	
Principal	245,922
Interest	39,296
Total expenditures	2,346,695
<b>Net change in fund balance</b>	31,848
<b>Fund balance (deficit), beginning of year</b>	(148,956)
<b>Fund balance (deficit), end of year</b>	\$ (117,108)

The accompanying notes to financial statements  
are an integral part of this statement.

**FLORIDA CROWN WORKFORCE BOARD, INC.  
D/B/A CAREERSOURCE FLORIDA CROWN  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - GOVERNMENTAL FUND TO  
THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2023**

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balance - governmental fund	\$ 31,848
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation or amortization expense:	
Amortization expense	(259,037)
Compensated absences reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:	
	(9,058)
The issuance of long-term debt provides current financial resources to government funds, while repayment of the principal of long-term debt consumes current financial resources of the governmental funds	
Long-term lease liability - repayment of principal	245,922
Change in net position of governmental activities	\$ 9,675

The accompanying notes to financial statements  
are an integral part of this statement.

**FLORIDA CROWN WORKFORCE BOARD, INC.**  
**D/B/A CAREERSOURCE FLORIDA CROWN**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Grants and Contracts	\$ 1,921,431	\$ 2,513,108	\$ 2,266,778	\$ (246,330)
Other	-	-	111,765	111,765
Total revenues	1,921,431	2,513,108	2,378,543	(134,565)
<b>EXPENDITURES</b>				
Personnel and benefits	1,246,873	1,246,873	1,243,100	3,773
Participant training and support	147,950	709,627	467,782	241,845
Community Outreach	3,500	3,500	28,932	(25,432)
Insurance	15,000	15,000	14,873	127
Repairs and maintenance	19,611	19,611	67,348	(47,737)
Postage	2,000	2,000	2,037	(37)
Printing and copying	7,500	7,500	7,858	(358)
Professional fees	34,500	54,500	55,880	(1,380)
Information technology	40,000	20,000	26,833	(6,833)
Supplies	18,000	18,000	15,744	2,256
Travel and training	45,000	65,000	63,440	1,560
Utilities and communication	60,000	70,000	67,650	2,350
Debt service:				
Principal	281,497	281,497	245,922	35,575
Interest	-	-	39,296	(39,296)
Total expenditures	1,921,431	2,513,108	2,346,695	166,413
Net change in fund balances	-	-	31,848	31,848
Fund balances (deficiency), beginning of year	(148,956)	(148,956)	(148,956)	-
Fund balances (deficiency), end of year	\$ (148,956)	\$ (148,956)	\$ (117,108)	\$ 31,848

The accompanying notes to financial statements are an integral part of this statement.

**FLORIDA CROWN WORKFORCE BOARD, INC.**  
**D/B/A CAREERSOURCE FLORIDA CROWN**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

(1) **Summary of Significant Accounting Policies:**

The following is a summary of the more significant accounting policies of Florida Crown Workforce Board, Inc. d/b/a CareerSource Florida Crown (CareerSource Florida Crown), which affect significant elements of the accompanying basic financial statements:

(a) **Reporting entity**—CareerSource Florida Crown was incorporated as a nonprofit corporation on May 15, 1998; under the provisions of the Florida Not-For-Profit CareerSource Florida Crown Act (WIOA) set forth in Chapter 617, Florida Statutes. The CareerSource Florida Crown exists as a result of the passage of the Workforce Florida Act of 1996, as subsequently amended, and the Inter-local Agreement establishing the Columbia, Dixie, Gilchrist and Union County Consortium. The CareerSource Florida Crown has been determined to be a special district within the meaning of the Uniform Special District Accountability Act of the laws of the State of Florida. The CareerSource Florida Crown is a special-purpose government.

The purpose of CareerSource Florida Crown is to fulfill those duties and responsibilities provided for by the Workforce Innovation and Opportunity Act, the Personal Responsibility and Work Opportunity Reconciliation Act of 1996, the Balanced Budget Act of 1997 and the Workforce Florida Act of 1996, as amended; consistent with the provisions of job training, job placement and benefit services to the citizens of Columbia, Dixie, Gilchrist and Union Counties, Florida.

The governing board of CareerSource Florida Crown is the Board of Directors. As required by generally accepted accounting principles, the financial statements of the reporting entity include those of CareerSource Florida Crown (the primary government unit) and its component units. There were no entities that required inclusion as a component unit within CareerSource Florida Crown's financial statements.

(b) **Government-wide and fund financial statements**—The government-wide financial statements (the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of CareerSource Florida Crown. Governmental activities are reported separately from business-type activities, which rely on fees charged to external parties as their primary revenues. CareerSource Florida Crown has no business-type activities.

The Statement of Net Position reports CareerSource Florida Crown's financial position as of the end of the fiscal year. In this statement, CareerSource Florida Crown's net position are reported in two categories: investment in capital assets and unrestricted net position.

The Statement of Activities is displayed using a net-cost format and reports the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Indirect costs are included in the program expense reported for individual functions and activities. Program revenues include (1) charges for services that are directly related to a given function and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for the general fund, which is CareerSource Florida Crown's only fund.

**FLORIDA CROWN WORKFORCE BOARD, INC.**  
**D/B/A CAREERSOURCE FLORIDA CROWN**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

(1) **Summary of Significant Accounting Policies:** (Continued)

(c) **Measurement focus and basis of accounting**—The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, CareerSource Florida Crown considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

CareerSource Florida Crown considers most revenues, such as reimbursement-based grant revenues and charges for service, to be susceptible to accrual and so they have been recognized as revenues in the current fiscal period. Other revenue items are considered to be measurable and available only when cash is received. When both restricted and unrestricted resources are available for use, it is CareerSource Florida Crown's policy to use restricted resources first, then unrestricted resources as they are needed.

**Major Governmental Fund**—The sole governmental fund used by CareerSource Florida Crown is the general fund, which is used to account for all financial activity of CareerSource Florida Crown.

CareerSource Florida Crown's financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. Accordingly, the financial statements are organized on the basis of funds. A fund is an accounting entity having a self-balancing set of accounts for recording assets, liabilities, fund equity, revenues, expenditures, and other financing sources and uses.

(d) **Cash and cash equivalents**—Cash and cash equivalents include amounts in demand deposits as well as investments that are readily convertible to known amounts of cash. Investments with original maturities of three months or less are considered to be cash equivalents.

(e) **Grants and other receivables**—Grants and other receivables consist of amounts due from grantor agencies for reimbursement of expenditures under various programs. Management has concluded that realization of losses on balance outstanding at year-end will be immaterial.

**FLORIDA CROWN WORKFORCE BOARD, INC.**  
**D/B/A CAREERSOURCE FLORIDA CROWN**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

(1) **Summary of Significant Accounting Policies:** (Continued)

(f) **Prepaid items**—Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government wide and fund financial statements. The cost of prepaid items is recorded when consumed rather than when purchased.

(g) **Unearned revenues**—Unearned revenues are comprised of amounts received from grantor agencies by CareerSource Florida Crown prior to meeting revenue recognition criteria. In subsequent periods, when the revenue recognition criteria have been met, the liability for unearned revenues is reduced and revenue is recognized.

(h) **Capital assets**—Capital assets acquired by CareerSource Florida Crown are considered to be owned by CareerSource Florida Crown. However, funding sources may maintain an equitable interest in the capital assets purchased with grant monies as well as the right to determine the use of any proceeds from the sale of these assets. The Federal Government has a reversionary interest in those assets purchased with its funds which have a cost of \$5,000 or more and an estimated useful life of at least one year.

Capital assets with a value greater than \$5,000 and an estimated useful life of at least one year are recorded at cost when purchased or at estimated fair value when contributed. Depreciation is computed using the straight-line method over the estimated useful life of the assets, ranging from three to ten years.

(i) **Leases**—CareerSource Florida Crown leases building facilities and determines if an arrangement is a lease at inception. CareerSource Florida Crown recognizes intangible right-to-use (RTU) assets and corresponding lease liabilities for all leases that are not considered short-term. RTU assets represent the CareerSource Florida Crown's right to use an underlying asset for the lease term and lease liabilities represent CareerSource Florida Crown's obligation to make lease payments arising from the lease. RTU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term.

Basis of lease classification – Leases that meet the following requirement will not be considered short term: the maximum possible lease term(s) is non-cancelable by both lessee and lessor, and is more than 12 months, and (2) the present value of lease payments for the lease is less than \$5,000.

Discount Rate – Unless explicitly stated in the lease agreement, known by CareerSource Florida Crown, or CareerSource Florida Crown is able to determine the rate implicit within the lease, the discount rate used to calculate lease right-to-use assets and liabilities will be CareerSource Florida Crown's incremental borrowing rate (IBR), which will be the rate utilized for the subsequent fiscal year. CareerSource Florida Crown's IBR was 5.50% at June 30, 2021, and was the discount rate utilized for applicable leases beginning July 1, 2021 and applicable lease conversions.

The CareerSource Florida Crown's lease agreements do not contain any material residual value guarantees or material restrictive covenants.



**FLORIDA CROWN WORKFORCE BOARD, INC.**  
**D/B/A CAREERSOURCE FLORIDA CROWN**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

(1) **Summary of Significant Accounting Policies:** (Continued)

(j) **Use of estimates**—The process of preparing financial statements in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

(k) **Compensated Absences**—Eligible employees earn paid time off at varying rates based upon length of employment. Paid time off is accrued as earned by employees and recorded as an expense in the period earned. The total accumulated paid time off is paid out to eligible employees at termination.

(l) **Net position flow assumption**—Sometimes CareerSource Florida Crown will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is CareerSource Florida Crown’s policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

(m) **Fund balance**—In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which CareerSource Florida Crown is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Those classifications are as follows:

**Nonspendable**—Amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.

**Restricted**—Amounts that can be spent only for specific purposes because of the Bylaws, state or federal laws, or externally imposed conditions by grantors or creditors.

**Committed**—Amounts that can be used only for specific purposes determined by a formal action by ordinance or resolution.

**Assigned**—Amounts that are designated by CareerSource Florida Crown Directors for a specific purpose but are not spendable until a budget ordinance is passed by CareerSource Florida Crown Directors.

**Unassigned**—All amounts not included in other spendable classifications.

It is the CareerSource Florida Crown’s policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

**FLORIDA CROWN WORKFORCE BOARD, INC.**  
**D/B/A CAREERSOURCE FLORIDA CROWN**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

(1) **Summary of Significant Accounting Policies:** (Continued)

(n) **Revenues and expenditures/expenses**—Generally, revenue is received from the State of Florida, Department of Commerce and is earned on a cost reimbursement basis.

(o) **Budgets**— The Board of Directors adopts an annual operating budget, which can be amended by CareerSource Florida Crown throughout the year. The budget is adopted using the same basis of accounting that is used to reflect actual revenues and expenditures.

(2) **Reconciliation of Government-Wide and Fund Financial Statements:**

(a) **Explanation of certain differences between the governmental fund balance sheets and the government-wide statements of net position**—Following the governmental fund balance sheets is a reconciliation between *fund balance – total governmental funds* and *net position of governmental activities* as reported in the government-wide statements of net position. The details of these differences are explained in the above referenced financial statements.

(b) **Explanation of certain differences between the governmental fund statements of revenues, expenditures, and changes in fund balance and the government-wide statements of activities**—Following the governmental fund statements of revenues, expenditures, and changes in fund balance, there is a reconciliation between *net change in fund balance – total governmental funds* and *change in net position of governmental activities* as reported in the government-wide statements of activities. The details of these differences are explained in the above referenced financial statements.

(3) **Deposits:**

*Custodial credit risk-deposits.* In the case of deposits, this is the risk that in the event of a bank failure, CareerSource Florida Crown’s deposits may not be returned. At year end, the carrying amount of deposits was \$255,941 and the bank balance was \$313,679. The entire bank balance was insured up to Federal Deposit Insurance Corporation (“FDIC”) limits.

(4) **Retirement Plan:**

CareerSource Florida Crown sponsors a defined contribution retirement plan which covers substantially all employees. The amount of retirement expense for the year ended June 30, 2023 was \$30,878.

(5) **Unearned Revenue:**

Governmental funds defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the June 30, 2023, unearned revenue from grant drawdowns made prior to meeting all requirements was \$353,295.

**FLORIDA CROWN WORKFORCE BOARD, INC.**  
**D/B/A CAREERSOURCE FLORIDA CROWN**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

(6) **Capital Assets:**

Capital asset activity for the year ended June 30, 2023, was as follows:

	<b>Balance 07/01/22</b>	<b>Increases</b>	<b>Decreases</b>	<b>Balance 06/30/23</b>
Furniture, fixtures and equipment	\$ 12,159	\$ -	\$ -	\$ 12,159
Right-to-use leased assets	1,056,823	-	-	1,056,823
Total capital assets	1,068,982	-	-	1,068,982
Less accumulated depreciation	(12,159)	-	-	(12,159)
Less accumulated amortization	(259,038)	(259,037)	-	(518,075)
Capital assets, net	<u>\$ 797,785</u>	<u>\$ (259,037)</u>	<u>\$ -</u>	<u>\$ 538,748</u>

There was no depreciation expense during the year ended June 30, 2023. The amortization expense for right-to-use leased assets was \$259,037 for the year ended June 30, 2023.

(7) **Leases:**

CareerSource Florida Crown has leases in effect for buildings and copiers with terms ending from 2024 through 2026. These are considered right-to-use assets of CareerSource Florida Crown. For disclosure purposes, this lease excludes ancillary costs included in the lease, such as utilities.

The principal and interest requirements to maturity for the lease liability as of June 30, 2023 is as follows:

<b>Year Ending June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2024	\$ 265,297	\$ 25,242	\$ 290,539
2025	277,851	10,382	288,233
2026	29,399	1,301	30,700
2027	7,605	71	7,676
Total future minimum lease payments	<u>\$ 580,152</u>	<u>\$ 36,996</u>	<u>\$ 617,148</u>

(8) **Related Parties:**

Related party transactions included Department of Economic Opportunity (DEO) required partners. Those partners are as follows:

Columbia and Union County School Boards

These entities deliver services under the Able Trust and WhyTry programs for rental space of classrooms.

Florida Gateway College

This entity is a secondary education establishment that helps with participation in the WIOA Adult program.

**FLORIDA CROWN WORKFORCE BOARD, INC.**  
**D/B/A CAREERSOURCE FLORIDA CROWN**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

(8) **Related Parties:** (Continued)

Certain board members are employees of these entities and those entities provide services either directly or indirectly to CareerSource Florida Crown. The board members that are affiliated with these entities do not directly benefit as they do not hold higher positions and are not directly involved in the daily operations. The total amount of services provided is as follows:

Education and Training      \$ 16,785

(9) **Long-term Liabilities:**

*Changes in Long-term Liabilities.* Long-term liability activity for the year ended June 30, 2023, was as follows:

	<u>Balance 07/01/22</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 06/30/23</u>	<u>Due in one year</u>
<b>Governmental activities</b>					
Lease liability	\$ 826,074	\$ -	\$ (245,922)	\$ 580,152	\$ 265,297
Compensated absences	29,159	82,547	(73,489)	38,217	22,930
Total Long-term liabilities	<u>\$ 855,233</u>	<u>\$ 82,547</u>	<u>\$ (319,411)</u>	<u>\$ 618,369</u>	<u>\$ 288,227</u>

(10) **Risk Management:**

CareerSource Florida Crown is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which CareerSource Florida Crown carries commercial insurance. Insurance against losses is provided for the following types of risk:

- Personal Property
- Public Officials' Liability
- General Liability
- Workers' Compensations
- Employer Practices and Crime
- Cyber Liability Insurance

(11) **Contingencies:**

- (a) **Grant programs** - Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government and the State of Florida. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although CareerSource Florida Crown expects such amounts, if any, to be immaterial.

**FLORIDA CROWN WORKFORCE BOARD, INC.**  
**D/B/A CAREERSOURCE FLORIDA CROWN**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

(11) **Contingencies:** (Continued)

- (b) **Litigation**—CareerSource Florida Crown is party to routine legal proceedings and litigation arising in the ordinary course of business. In the opinion of management, the outcome of such actions will have no material impact on CareerSource Florida Crown’s financial condition.

(12) **Significant Funding Source:**

CareerSource Florida Crown receives a substantial amount of its funding from the United States Department of Labor passed through the State of Florida, Department of Economic Opportunity, and from the United States Department of Health and Human Services passed through the State of Florida, Department of Economic Opportunity. A significant reduction in the level of this funding, if this were to occur, could have an adverse effect on CareerSource Florida Crown’s programs and activities.

(13) **Subsequent Events:**

Subsequent to June 30, 2023 and before the date of the auditor’s report of January 1, 2035, CareerSource Florida Crown ceased operations as a standalone workforce board, and is now consolidated with CareerSource North Central Florida.

(14) **Consolidation and Transfer of Operations**

The Florida Workforce System Transformation Plan streamlines and modernizes the state’s workforce system, enhancing alignment and accountability, serving job seekers and businesses more effectively, and improving outcomes for Floridians. Empowered by the state’s Reimagining Education and Career Help (REACH) Act, the plan is focused around three pillars: Alignment and Consolidation, System-wide Improvements and Regional Planning. A reduction in the number of local workforce development boards was required by the REACH Act to minimize duplication, improve consistency and maximize resources to enhance outcomes for businesses and individuals, emphasizing a customer-focused approach. In May 2023, the Governor affirmed the recommendation provided by the CareerSource Florida Board of Directors to realign and consolidate 10 local workforce development areas as outlined in the Florida Workforce System Transformation Plan. These changes affected 27 counties and reduced the number of Local Workforce Development Boards in the State of Florida from 24 to 21. Actions include the consolidation of CareerSource Florida Crown and CareerSource North Central Florida into a new region that will assume the name of CareerSource North Central Florida as of July 1, 2024.

**FLORIDA CROWN WORKFORCE BOARD, INC.**  
**D/B/A CAREERSOURCE FLORIDA CROWN**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

(15) **Recent Accounting Pronouncements:**

The Governmental Accounting Standards Board (“GASB”) has issued several pronouncements that have effective dates that may impact future financial statements. Listed below are pronouncements with required implementation dates effective for subsequent fiscal years that have not yet been implemented. Management has not currently determined what, if any, impact implementation of the following will have on the District’s financial statements:

- (a) GASB issued Statement No. 101, *Compensated Absences*, in June 2022. GASB Statement No. 101 amends the existing guidance related to the calculation and disclosures surrounding the liability for compensated absences. The provisions for GASB 101 are effective for fiscal years beginning after December 15, 2023.
- (b) GASB issued Statement No. 102, *Certain Risk Disclosures*, in December 2023. GASB Statement No. 102 amends GASB Statement No. 62 regarding the disclosure of a government’s vulnerability to risks related to certain concentrations and constraints that limit its ability to acquire resources or control spending. The provisions for GASB 102 are effective for fiscal years beginning after June 15, 2024.
- (c) GASB issued Statement No. 103, *Financial Reporting Model Improvements*, in April 2024. The objective of GASB 103 improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government’s accountability. The effective date for implementation is fiscal years beginning after June 15, 2025, and all reporting periods thereafter.
- (d) GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*, in September 2024. The standard introduces requirements for enhanced disclosure of specific types of capital assets in governmental financial reports. It focuses on assets such as leased assets, intangible right-to-use assets, subscription-based IT arrangements (SBITAs), and capital assets held for sale. The guidance becomes effective for fiscal years beginning after June 15, 2025.

**FLORIDA CROWN WORKFORCE BOARD, INC.  
D/B/A CAREERSOURCE FLORIDA CROWN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2023**

<b>Federal Grantor/Pass-Through Grantor/ State Grantor/Program Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-Through Entity Award Number</b>	<b>Expenditures</b>
<b>FEDERAL AWARDS</b>			
<b>U. S. Department of Health and Human Services</b>			
Passed through State of Florida, Department of Economic Opportunity			
Temporary Assistance for Needy Families	93.558	WTS 22	\$ 255,311
Temporary Assistance for Needy Families	93.558	WTS23	580,324
			<u>835,635</u>
<b>U. S. Department of Labor</b>			
Passed through State of Florida, Department of Economic Opportunity			
Employment Service/Wagner-Peyser Funded Activities	17.207	WPA23	24,372
Employment Service/Wagner-Peyser Funded Activities	17.207	WPB22	87,583
Disable Veterans' Outreach Program (DVOP)	17.801	DVP22	23,344
Disable Veterans' Outreach Program (DVOP)	17.801	DVP23	11,498
Disable Veterans' Outreach Program (DVOP)	17.801	LVR22	15,031
Disable Veterans' Outreach Program (DVOP)	17.801	LVR23	22,336
		<b>Total Employment Service Cluster</b>	<u>184,164</u>
Unemployment Insurance	17.225	UCR21	92,301
Unemployment Insurance	17.225	UCR22	31,968
			<u>124,269</u>
Trade Adjustment Assistance	17.245	TAC21	343
Trade Adjustment Assistance	17.245	TAT20	36,000
			<u>36,343</u>

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

**FLORIDA CROWN WORKFORCE BOARD, INC.**  
**D/B/A CAREERSOURCE FLORIDA CROWN**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2023**  
(Continued)

Federal Grantor/Pass-Through Grantor/ State Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Entity Award Number	Expenditures
<b>FEDERAL AWARDS (Continued)</b>			
<b>U. S. Department of Labor (Continued)</b>			
Passed through State of Florida, Department of Economic Opportunity (Continued)			
WIOA Adult Program	17.258	WIA22	216,311
WIOA Adult Program	17.258	WIS21	80,000
WIOA Adult Program	17.258	WIA23	2,370
WIOA Youth Activities	17.259	WIY23	234,305
WIOA Youth Activities	17.259	WIS21	80,000
WIOA Dislocated Worker Formulas Grants	17.278	WIS21	90,000
WIOA Dislocated Worker Formulas Grants	17.278	WID22	134,402
WIOA Dislocated Worker Formulas Grants	17.278	WID22	-
WIOA Dislocated Worker Formulas Grants	17.278	WIR22	11,203
WIOA Dislocated Worker Formulas Grants	17.278	WIR23	106,861
		<b>Total WIOA Cluster</b>	<u>955,452</u>
<b>U. S. Department of Agriculture</b>			
Passed through State of Florida, Department of Economic Opportunity			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	FSH22	19,465
		<b>Total SNAP Cluster</b>	<u>19,465</u>
<b>TOTAL FEDERAL AWARDS</b>			<u><u>\$ 2,155,328</u></u>

See Accompanying Notes to Schedule of Expenditures of Federal Awards.



**FLORIDA CROWN WORKFORCE BOARD, INC.**  
**D/B/A CAREERSOURCE FLORIDA CROWN**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

(1) **Basis of Presentation:**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the Federal awards activity of CareerSource Florida Crown under programs of the federal government for the year ended June 30, 2023 in accordance with the 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). Because the Schedule presents only a selected portion of the operations of CareerSource Florida Crown it is not intended to and does not present the financial position, changes in net assets, or cash flows of CareerSource Florida Crown.

(2) **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 expenditures are not allowed or are limited as to reimbursement.

(3) **De Minimis Indirect Cost Rate Election:**

CareerSource Florida Crown has elected not to use the 10 percent de minimis indirect cost rate as allowed under Uniform Guidance.

(4) **Subrecipients:**

No grant funds were passed to subrecipients in fiscal year 2023.

**REQUIRED SUPPLEMENTARY INFORMATION**

DRAFT

**CAREERSOURCE FLORIDA CROWN  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –  
BUDGET AND ACTUAL – GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2023**

**General Fund**

DRAFT

**FLORIDA CROWN WORKFORCE BOARD, INC.  
D/B/A CAREERSOURCE FLORIDA CROWN  
NOTES TO SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL – GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2023**

(1) **Summary of Significant Accounting Policies:**

The Schedules of Revenues, Expenditures and Changes in Fund Balances – Budget to Actual are presented using Florida Crown Workforce Board, Inc. d/b/a CareerSource Florida Crown’s budget format for all major governmental funds.

(2) **Budgetary Basis of Accounting:**

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Annual budgets are adopted for the entire operations at the combined governmental level and may be amended by the Board of Directors. The budget presented for fiscal year ended June 30, 2023, was amended during the year.

Budgets are presented on the modified accrual basis of accounting. The legal level of budgetary control is the fund level.

**INDEPENDENT AUDITORS' 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***

To the Board of Directors,  
Florida Crown Workforce Board d/b/a CareerSource Florida Crown:

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 the governmental activities and each major fund of Florida Crown Workforce Board, Inc. ("CareerSource Florida Crown") as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise CareerSource Florida Crown's basic financial statements, and have issued our report thereon dated January 1, 2025.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered CareerSource Florida Crown's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of CareerSource Florida Crown's internal control. Accordingly, we do not express an opinion on the effectiveness of CareerSource Florida Crown'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2023-001 that we consider to be a material weakness.

### ***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether CareerSource Florida Crown'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 financial statements. 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*.

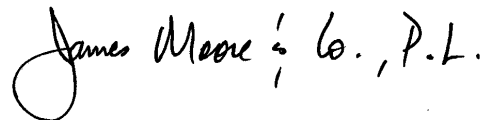
We noted certain matters that we reported to management of CareerSource Florida Crown in a separate management letter required by Chapter 10.550, Rules of the State of Florida, office of the Auditor General dated January 1, 2035.

### **CareerSource Florida Crown's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the CareerSource Florida Crown's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. CareerSource Florida Crown's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **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 result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

James Moore & Co., P.L.

Tallahassee, Florida  
January 1, 2035

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE**

To the Board of Directors,  
Florida Crown Workforce Board, Inc. d/b/a CareerSource Florida Crown:

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

***Opinion on Each Major Federal Program***

We have audited Florida Crown Workforce Board, Inc. d/b/a CareerSource Florida Crown (“CareerSource Florida Crown”) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of CareerSource Florida Crown’s major federal programs for the year ended June 30, 2023. CareerSource Florida Crown’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, CareerSource Florida Crown complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (Government Auditing Standards); the special audit guidance provided by the State of Florida Department of Commerce 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors’ Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of CareerSource Florida Crown and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the CareerSource Florida Crown’s compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to CareerSource Florida Crown’s federal programs.

## ***Auditors' Responsibility***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the CareerSource Florida Crown's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards* and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the CareerSource Florida Crown's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards* the special audit guidance provided by the State of Florida Department of Commerce and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the CareerSource Florida Crown's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the CareerSource Florida Crown's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the CareerSource Florida Crown's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on 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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

*James Moore & Co., P.L.*

Tallahassee, Florida  
January 1, 2035

DRAFT

**INDEPENDENT AUDITORS' MANAGEMENT LETTER REQUIRED BY CHAPTER  
10.550, RULES OF THE STATE OF FLORIDA OFFICE OF THE AUDITOR GENERAL**

To the Board of Directors,  
Florida Crown Workforce Board, Inc.  
d/b/a CareerSource Florida Crown:

**Report on the Financial Statements**

We have audited the financial statements of Florida Crown Workforce Board, Inc. d/b/a CareerSource Florida Crown (“CareerSource Florida Crown”), as of and for the fiscal year ended June 30, 2023, and have issued our report thereon dated January 1, 2023.

**Auditors' Responsibility**

We conducted our audit 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 Chapter 10.550, Rules of the Florida Auditor General.

**Other Reporting Requirements**

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards, and Chapter 10.550, Rules of the Auditor General; and Independent Accountants' Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated January 1, 2023, should be considered in conjunction with this management letter.

Additionally, our audit was conducted in accordance with:

- Special audit guidance provided by the Department of Economic Opportunity (DEO).

**Prior Audit Findings**

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Finding 2022-001 remains uncorrected from the 2022 and 2021 audits. The following is a summary of prior year recommendations:

**2022-001 Financial Condition** – Comment remains uncorrected from the preceding 2022 and 2021 audits; see repeat comment 2023-001.

### **Official Title and Legal Authority**

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The legal authority for the primary government of the reporting entity is disclosed in Note 1 of the basic financial statements.

### **Financial Condition and Management**

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not CareerSource Florida Crown has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that CareerSource Florida Crown did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for CareerSource Florida Crown. It is management's responsibility to monitor CareerSource Florida Crown's financial condition, and our financial condition assessment was based in part on representations made by management and review of financial information provided by same. As noted below at 2023-001, the result of our procedures indicated a deteriorating financial condition.

#### **2023-002: Financial Condition**

We performed certain financial condition assessment procedures pursuant to Section 10.556(8), Rules of the Auditor General. The results of these procedures indicated a deteriorating financial condition in the general fund. As of June 30, 2023, the governmental activities had an unrestricted net position of (\$196,729). Unrestricted net position is considered a key financial indicator in the determination of overall financial condition. We recommend management act to improve the financial condition of the CareerSource Florida Crown.

#### **2023-003: Financial Disclosure Filings**

All elected state and local public officers, including finance directors, are required to file a financial disclosure form annually by July 1 to the Florida Commission on Ethics (COE). Instances were noted in which this filing has not been completed as of the date of the auditor's report.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we had no such recommendations except as noted above in Finding 2023-001 and Finding 2023-002.

**Specific Special District Information – CareerSource Florida Crown (an Independent Special District)**

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, CareerSource Florida Crown reported:

- a. The total number of district employees compensated in the last pay period of the district’s fiscal year as 23.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district’s fiscal year as \$0.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$976,049.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$0.
- e. Each construction project with a total cost of at least \$65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project: None.
- f. A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the district amends a final adopted budget under Section 189.016(6), Florida Statutes, as \$591,677.

**Additional Matters**

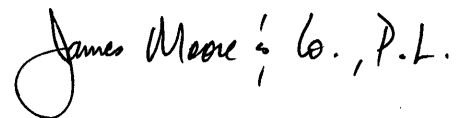
Section 10.554(1)(i)3, Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

**CareerSource Florida Crown’s Response to Findings**

CareerSource Florida Crown’s response is described in the accompanying Corrective Action Plan. CareerSource Florida Crown’s response was not subjected to the auditing procedures and, accordingly, we express no opinion on it.

**Purpose of this Letter**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Governing Board, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.



Tallahassee, Florida  
January 1, 2035

**FLORIDA CROWN WORKFORCE BOARD, INC.  
D/B/A CAREERSOURCE FLORIDA CROWN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
JUNE 30, 2023**

**I. Summary of Auditors' Results:**

*Financial Statements*

A. Type of audit report issued on the financial statements: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified?   X   yes        no
- Significant deficiency(ies) identified?        yes   X   none reported

Noncompliance material to financial statements noted?        yes   X   no

*Federal Awards*

Internal control over major Federal programs:

- Material weakness(es) identified?        yes   X   no
- Significant deficiency(ies) identified?        yes   X   none reported

Types of auditor's report issued on compliance for major Federal programs: *Unmodified*

Any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)?        yes   X   no

B. Identification of major programs:

<b>Federal Program</b>	<b>Federal Assistance Listing Number</b>
TANF Cluster	93.558
Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	<u>  X  </u> yes <u>      </u> no

**FLORIDA CROWN WORKFORCE BOARD, INC.**  
**D/B/A CAREERSOURCE FLORIDA CROWN**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**JUNE 30, 2023**  
(Continued)

**II. Financial Statement Findings:**

**2023-001 SERA Reporting Errors**

*Criteria:* CareerSource Florida Crown's Local Operating Procedure for SERA Cash Draws provides that the cash draw calculation should be determined based on the amount of allocated and direct costs, the outstanding check balance, and any expected bills.

*Condition:* CareerSource Florida Crown's cash draw calculations included estimated amounts for rent, salaries, and direct charges, but did not document estimates for any other upcoming expenditures.

*Cause:* The discrepancy in CareerSource Florida Crown's estimation of cash needs in comparison to its cash draw, combined with the lack of documentation of this discrepancy, demonstrates that CareerSource Florida Crown has not been using their cash draw calculation worksheet as a budgetary tool for effective planning and budgeting. Further, the consistent, significant discrepancy between cash draws and estimated cash need is an indication of inadequate recordkeeping. No formal process to allocate indirect costs from cost pools in the SERA system.

*Effect:* Shortage or excess of funds could occur and negatively impact operations.

*Recommendation:* We recommend CareerSource Florida Crown implement a process to include all estimated expenditures in the cash draw calculation and prevent discrepancies between the actual and estimate cash requested amounts.

**III. Federal Award Findings and Questioned Costs:**

None.

**IV. State of Florida, Department of Economic Opportunity Reporting Requirements:**

Florida Crown Workforce Board, Inc. d/b/a CareerSource Florida Crown performed reconciliations between the general ledger accounting system and the Subrecipient Enterprise Resource Application.

**V. Summary Schedule of Prior Year Findings:**

There were no audit findings for the year ended June 30, 2022.

## INDEPENDENT ACCOUNTANTS' EXAMINATION REPORT

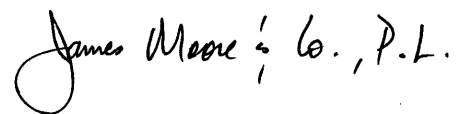
To the Board of Directors,  
Florida Crown Workforce Board, Inc. d/b/a CareerSource Florida Crown:

We have examined CareerSource Florida Crown's compliance with Section 218.415, Florida Statutes, *Local Government Investment Policies*, for the year ended June 30, 2023. Management is responsible for CareerSource Florida Crown's compliance with those requirements. Our responsibility is to obtain reasonable assurance by evaluating CareerSource Florida Crown's compliance against Section 218.415, Florida Statutes, *Local Government Investment Policies*, and performing other procedures to obtain sufficient appropriate evidence to express an opinion that conveys the results of our evaluation based on our examination.

Our examination was conducted in accordance with the attestation standards for a direct examination engagement established by the AICPA. Those standards require that we obtain reasonable assurance by evaluating CareerSource Florida Crown's compliance against Section 218.415, Florida Statutes, *Local Government Investment Policies*, and performing other procedures to obtain sufficient appropriate evidence to express an opinion that conveys the results of our evaluation of CareerSource Florida Crown's compliance for the year ended June 30, 2023. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks that CareerSource Florida Crown's compliance was not in accordance with the aforementioned requirements, in all material respects, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent of CareerSource Florida Crown, and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our examination engagement.

In our opinion, CareerSource Florida Crown complied, in all material respects, with the aforementioned requirements for the year ended June 30, 2023.



Tallahassee, Florida  
January 1, 2025

**FLORIDA CROWN WORKFORCE BOARD, INC.  
D/B/A CAREERSOURCE FLORIDA CROWN  
CORRECTIVE ACTION PLAN  
JUNE 30, 2023**

DRAFT



# CSNCFL CEO PY 2024 Report

FROM: Phyllis Marty  
CareerSource North Central Florida  
(CSNCFL) CEO  
TO: The CSNCFL Governing Boards  
DATE: January 17, 2025



# Executive Highlights



## Consolidation

The Interlocal Agreement has been approved and signed by all six counties, and we have Council Representatives appointed for each county:

- **Alachua County-  
Commissioner Ken  
Cornell**
- **Dixie County-  
Commissioner David  
Osteen**
- **Bradford County-  
Commissioner Carloyn  
Spooner**
- **Gilchrist County-  
Commissioner Sharon  
Langford**
- **Columbia County-  
Commissioner Robby  
Hollingsworth**
- **Union County-  
Commissioner Mac  
Johns**

## Broadband Summit

The Broadband Summit was held in Orlando, FL from September 11-13, 2024. Staff from CSNCFL attended the summit as well as professionals and dignitaries from workforce and economic development, the telecommunications industry, and state and local governmental agencies attended the summit to learn about the industry progress in training, implementation, stakeholders and resources.

## Workforce Development Summit

The Florida Workforce Development Association sponsors the Workforce Professional Development Summit annually. This year it was held on September 9 through September 11, 2024. This year's Summit theme was Empowering Excellence Recognizing the Everyday Impact of Workforce Development Professionals.

This conference provided a full array of workshops specially selected to help all workforce staff at every level of their organization, with a focus on providing resources to help the Workforce system move forward with WIOA.

CSNCFL had 10 staff in attendance and the CSNCFL Workforce Champion of the Year was awarded to Marc Varner, our Disabled Veteran's Outreach Program representative.

## Jobs for Veterans State Grant (JVSG) Summit

The JVSG Annual Summit was held on October 21-25, 2024. CSNCFL staff attended and was provided training on:

- Program management
- JVSF Staff Coordination
- EF Functionality
- Case Management framework
- Monitoring
- Priority of Service
- Employment Services
- Employer Outreach Services
- Veteran's Quarterly Report
- Department of Defense SkillBridge Program
- Veteran Readiness and Employment

## WIOA Four Year Plan

On September 19, 2024, CSNCFL hosted a Strategic Planning Workshop. This was a collaborative effort with former Region 7 and Region 9 board members, community advocates, and local representatives, working together on a Four-Year WIOA Plan for the newly formed Region 26.

This meeting focused on developing a new vision and mission for our LWDB 26. Local community leaders helped to establish goals and objectives that will guide the future of LWDB 26. We discussed how to expand services across our six counties and how our resources should be best invested to meet the needs of our communities.

The input from the Strategic Planning Workshop was utilized in finalizing the WIOA Four Year Plan submitted to CareerSource Florida and Florida Commerce on October 3, 2024.

CSNCFL staff participate in monthly calls with LWDBs and state staff discussing the new State level initiative grants:

- Hope Florida
- Targeted Sector Strategies
- Apprenticeship Navigator
- Rural Initiatives

Additionally, staff have been participating in monthly LWDB Partner calls with CareerSource Florida and Florida Commerce to discuss policy and administrative changes, issues and best practices.

# Program Services



## Operations

CSNCFL staff started in December to prepare for upcoming Programmatic and Fiscal monitoring. Our internal third-party monitoring starts in January and annual state monitoring will be starting in June.

Metrix, our online training service for all residents in our six-county region, had 635 registrations in 2024 with 913 certificates earned, with 746 hours of training given. (this training is provided at no cost to any resident)

Workforce 180, our new online training platform for CSNCFL staff, provided program specific, case management training, as well as courses such as Leadership and Business for Women. For February through October 2024, 59 CSNCFL staff have registered in the system and earned 111 certificates through 573 hours of learning. This online training has saved CSNCFL \$12,000 over nine months, based on individual training costs vs. our subscription for unlimited courses.

## Job Seeker Services

For PY 2024, CSNCFL staff has provided 16,337 services to 2,821 individual job seekers. We had 2,420 new individuals register in the Employ Florida system for LWDB 26. Job seekers in LWDB 26 added 4,303 new resumes to the system in PY 2024.

## Employer Services

For PY 2024, CSNCFL staff has provided 3,708 services to employers, including posting 1,120 new job orders and referring 1,704 candidates to positions. Staff also hosted the following recruitment events and job fairs:

- **Key Transportation**
- **Zaxby's**
- **Coca Cola**
- **Department of Juvenile Justice**
- **Taco Bell**
- **Alachua County Library Job Fair**
- **Reentry Partnership Community Job and Resource Fair**
- **SFC Career and Technical Education Showcase**
- **AMIKids Gainesville Career Fair**
- **Hawthorne Career Fair**

CSNCFL also participated in assisting a local employer with a mass layoff in 2024, West Fraser Lumber. Staff provided onsite workshops to assist with filing for Reemployment Services, along with providing information on other services provided and available through CSNCFL.

# Community Engagement and Partnerships



## National Apprenticeship Week

In celebration of National Apprenticeship Week, CSNCFL hosted an exciting virtual event designed to connect job seekers and employers, showcase the power of apprenticeships, and explore the pathways to a rewarding career. Featured speakers from industry and workforce development included Susan Bosse, Leisa Rasmussen, Justin MacDougall, and James Ingle.

Please view a recording of this virtual webinar here: [CSNCFL National Apprenticeship Week](#)

## Hurricane Emergency Response

As a result of Hurricane Helene and Hurricane Milton, CSNCFL staff assisted with staffing Multi Agency Resource Centers in Horseshoe Beach and Suwannee as well as provided staff to assist with Disaster Recovery Centers in neighboring counties over several months.

## Local Events

- City of Waldo Fall Festival
- SFC Career and Technical Education Showcase
- Veterans Small Business and Resource Fair
- Alachua County Veteran Resource Fair
- UF Small Business Opportunity Fair
- BioFlorida Celebration of Biotechnology Event

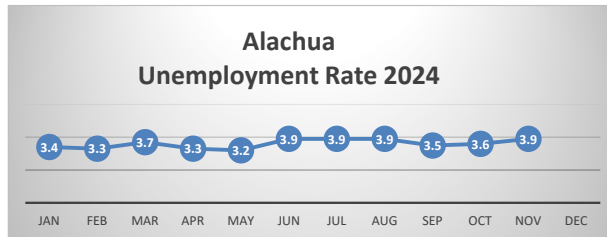
# Performance



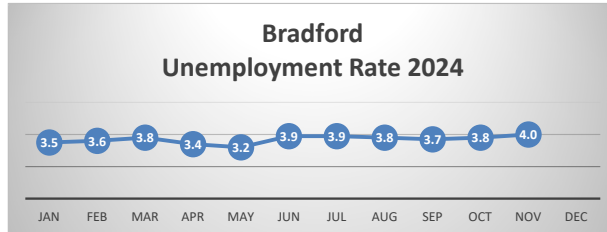
For PY 24-25 1st Quarter Performance (July 1-September 30, 2024), CSNCFL met or exceeded 14 out of 18 Federal Common Measures. The four that we are not meeting are Adult and Dislocated Worker Median Wage 2nd Quarter after Exit and Adult and Dislocated Worker Credential Attainment Rate. We met or exceeded all Youth and Wagner Peyser Goals.

This is a massive improvement of the PY 22-23 Performance for both R07 and R09; all staff have received performance training so they understand the goals and measures as well as we continue to provide programmatic training. We hope to be meeting all measures by Quarter 3.

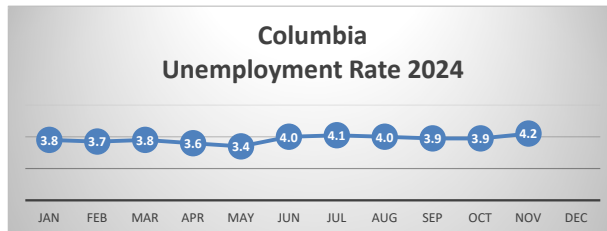
	Month		Labor Force	Employed	Unemployed	Rate	
Alachua County	2024	1	Jan	145,030	140,164	4,866	3.4
Alachua County	2024	2	Feb	145,974	141,096	4,878	3.3
Alachua County	2024	3	Mar	145,071	139,662	5,409	3.7
Alachua County	2024	4	Apr	147,065	142,249	4,816	3.3
Alachua County	2024	5	May	143,152	138,623	4,529	3.2
Alachua County	2024	6	Jun	142,981	137,446	5,535	3.9
Alachua County	2024	7	Jul	143,002	137,464	5,538	3.9
Alachua County	2024	8	Aug	142,058	136,584	5,474	3.9
Alachua County	2024	9	Sep	147,275	142,188	5,087	3.5
Alachua County	2024	10	Oct	146,854	141,509	5,345	3.6
Alachua County	2024	11	Nov	145,567	139,953	5,614	3.9
Alachua County	2024	12	Dec				



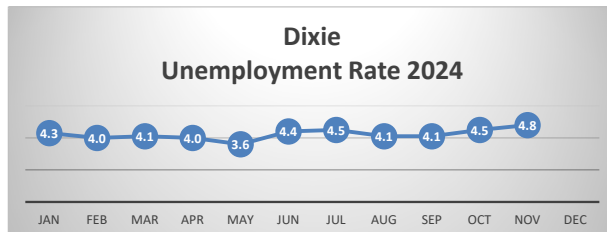
Bradford County	2024	1	Jan	10,927	10,547	380	3.5
Bradford County	2024	2	Feb	10,993	10,595	398	3.6
Bradford County	2024	3	Mar	10,991	10,571	420	3.8
Bradford County	2024	4	Apr	10,922	10,553	369	3.4
Bradford County	2024	5	May	10,870	10,519	351	3.2
Bradford County	2024	6	Jun	10,881	10,454	427	3.9
Bradford County	2024	7	Jul	10,903	10,473	430	3.9
Bradford County	2024	8	Aug	10,920	10,503	417	3.8
Bradford County	2024	9	Sep	11,069	10,658	411	3.7
Bradford County	2024	10	Oct	10,973	10,560	413	3.8
Bradford County	2024	11	Nov	10,858	10,426	432	4.0
Bradford County	2024	12	Dec				



Columbia County	2024	1	Jan	30,087	28,946	1,141	3.8
Columbia County	2024	2	Feb	30,073	28,956	1,117	3.7
Columbia County	2024	3	Mar	30,091	28,934	1,157	3.8
Columbia County	2024	4	Apr	29,720	28,643	1,077	3.6
Columbia County	2024	5	May	29,702	28,699	1,003	3.4
Columbia County	2024	6	Jun	30,013	28,818	1,195	4.0
Columbia County	2024	7	Jul	29,885	28,672	1,213	4.1
Columbia County	2024	8	Aug	30,022	28,814	1,208	4.0
Columbia County	2024	9	Sep	30,261	29,088	1,173	3.9
Columbia County	2024	10	Oct	30,409	29,212	1,197	3.9
Columbia County	2024	11	Nov	30,129	28,876	1,253	4.2
Columbia County	2024	12	Dec				



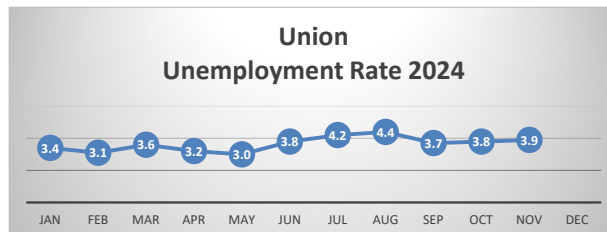
Dixie County	2024	1	Jan	6,041	5,782	259	4.3
Dixie County	2024	2	Feb	6,074	5,832	242	4.0
Dixie County	2024	3	Mar	6,056	5,810	246	4.1
Dixie County	2024	4	Apr	6,004	5,766	238	4.0
Dixie County	2024	5	May	6,011	5,796	215	3.6
Dixie County	2024	6	Jun	5,921	5,662	259	4.4
Dixie County	2024	7	Jul	5,878	5,611	267	4.5
Dixie County	2024	8	Aug	5,988	5,740	248	4.1
Dixie County	2024	9	Sep	6,135	5,883	252	4.1
Dixie County	2024	10	Oct	6,139	5,860	279	4.5
Dixie County	2024	11	Nov	5,986	5,700	286	4.8
Dixie County	2024	12	Dec				



Gilchrist County	2024	1	Jan	7,525	7,259	266	3.5
Gilchrist County	2024	2	Feb	7,597	7,310	287	3.8
Gilchrist County	2024	3	Mar	7,527	7,224	303	4.0
Gilchrist County	2024	4	Apr	7,609	7,334	275	3.6
Gilchrist County	2024	5	May	7,456	7,195	261	3.5
Gilchrist County	2024	6	Jun	7,455	7,144	311	4.2
Gilchrist County	2024	7	Jul	7,472	7,144	328	4.4
Gilchrist County	2024	8	Aug	7,409	7,092	317	4.3
Gilchrist County	2024	9	Sep	7,670	7,374	296	3.9
Gilchrist County	2024	10	Oct	7,635	7,337	298	3.9
Gilchrist County	2024	11	Nov	7,567	7,255	312	4.1
Gilchrist County	2024	12	Dec				

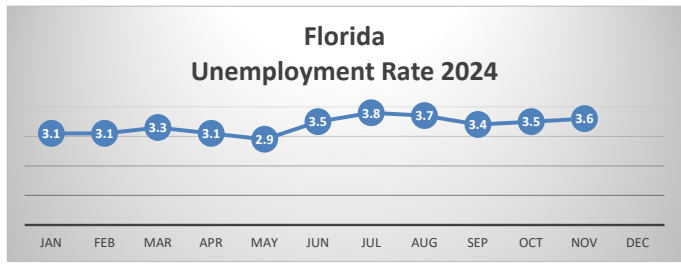


Union County	2024	1	Jan	4,680	4,521	159	3.4
Union County	2024	2	Feb	4,663	4,517	146	3.1
Union County	2024	3	Mar	4,675	4,507	168	3.6
Union County	2024	4	Apr	4,658	4,507	151	3.2
Union County	2024	5	May	4,651	4,513	138	3.0
Union County	2024	6	Jun	4,630	4,453	177	3.8
Union County	2024	7	Jul	4,618	4,423	195	4.2
Union County	2024	8	Aug	4,684	4,479	205	4.4
Union County	2024	9	Sep	4,710	4,536	174	3.7
Union County	2024	10	Oct	4,694	4,516	178	3.8
Union County	2024	11	Nov	4,650	4,468	182	3.9
Union County	2024	12	Dec				



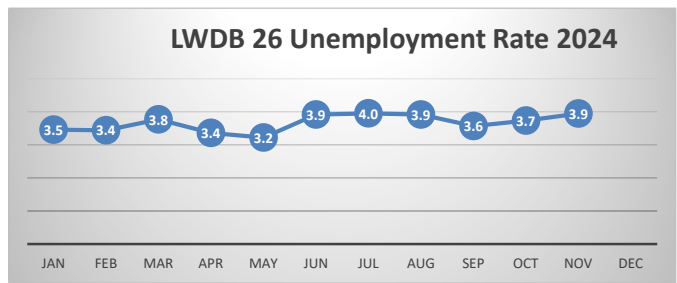
Source: U.S. Department of Labor, Bureau of Labor Statistics, Local Area Unemployment Statistics Program, in cooperation with the Florida Department of Commerce, Bureau of Workforce Statistics and Economic Research.

	Month	Labor Force	Employed	Unemployed	Rate
Florida	2024 1 Jan	11,055,000	10,710,000	345,000	3.1
Florida	2024 2 Feb	11,079,000	10,731,000	348,000	3.1
Florida	2024 3 Mar	11,088,000	10,724,000	364,000	3.3
Florida	2024 4 Apr	11,039,000	10,692,000	348,000	3.1
Florida	2024 5 May	11,004,000	10,680,000	324,000	2.9
Florida	2024 6 Jun	11,054,000	10,666,000	388,000	3.5
Florida	2024 7 Jul	11,060,000	10,643,000	417,000	3.8
Florida	2024 8 Aug	11,051,000	10,642,000	409,000	3.7
Florida	2024 9 Sep	11,083,000	10,703,000	380,000	3.4
Florida	2024 10 Oct	11,025,000	10,642,000	382,000	3.5
Florida	2024 11 Nov	10,935,000	10,544,000	391,000	3.6
Florida	2024 12 Dec				





	Mnth	WkForce	Employed	Unemploy	Rate	
LWDB 26	2024	1 Jan	204,290	197,219	7,071	3.5
LWDB 26	2024	2 Feb	205,374	198,306	7,068	3.4
LWDB 26	2024	3 Mar	204,411	196,708	7,703	3.8
LWDB 26	2024	4 Apr	205,978	199,052	6,926	3.4
LWDB 26	2024	5 May	201,842	195,345	6,497	3.2
LWDB 26	2024	6 Jun	201,881	193,977	7,904	3.9
LWDB 26	2024	7 Jul	201,758	193,787	7,971	4.0
LWDB 26	2024	8 Aug	201,081	193,212	7,869	3.9
LWDB 26	2024	9 Sep	207,120	199,727	7,393	3.6
LWDB 26	2024	10 Oct	206,704	198,994	7,710	3.7
LWDB 26	2024	11 Nov	204,757	196,678	8,079	3.9
LWDB 26	2024	12 Dec	0	0	0	





<b>Request for Regional Planning Area Identification</b>	
Proposed Name of Planning Region: Nature Coast Regional Planning Area	
Local Workforce Development Boards included (Two or more contiguous boards): LWDB 6 CareerSource North Florida LWDB 26 CareerSource North Central Florida LWDB 10 CareerSource Citrus Levy Marion	
Date of Submission:	
Contact Person Name(s): Rusty Skinner	Phone: 352-538-5445  Email Address: rskinner@careersourceclm.com

The request to be identified as a regional planning area (planning region) requires that the local workforce development boards have relevant relationships as evidenced by labor markets, economic development areas, education and training resources, population centers, commuting patterns, industrial composition, location quotients, labor force conditions, and geographic boundaries. By signing below, the chief local elected officials and the local workforce development board executive directors certify that the local areas request designation as a qualified regional planning area per CareerSource Florida Strategic Policy 2023.09.19.A.1. If the request for designation is approved, the local workforce development boards within the regional planning area will be required to engage in a regional planning process that will produce a Regional Plan to be added as an addendum to each local workforce development board plan per FloridaCommerce Regional Planning Instructions.

*{Remainder of page intentionally left blank.}*

*Signature Page*

<b>Local Workforce Development Board Executive Director "A"</b>	
Name:	Diane Head
Signature:	
Date of Submission:	

<b>Chief Local Elected Official - LWDB "A"</b>	
Name and Title:	County:
Signature:	Date:

<b>Chief Local Elected Official - LWDB "A"</b>	
Name and Title:	County:
Signature:	Date:

<b>Chief Local Elected Official - LWDB "A"</b>	
Name and Title:	County:
Signature:	Date:

<b>Chief Local Elected Official - LWDB "A"</b>	
Name and Title:	County:
Signature:	Date:

*Signature Page*

<b>Local Workforce Development Board Executive Director “B”</b>	
Name:	Phyllis Marty
Signature:	
Date of Submission:	

<b>Chief Local Elected Official - LWDB “B”</b>	
Name and Title:	County:
Signature:	Date:

<b>Chief Local Elected Official - LWDB “B”</b>	
Name and Title:	County:
Signature:	Date:

<b>Chief Local Elected Official - LWDB “B”</b>	
Name and Title:	County:
Signature:	Date:

<b>Chief Local Elected Official - LWDB “B”</b>	
Name and Title:	County:
Signature:	Date:

*Signature Page*

<b>Local Workforce Development Board Executive Director “C”</b>	
Name:	Thomas E. Skinner Jr.
Signature:	
Date of Submission:	

<b>Chief Local Elected Official - LWDB “C”</b>	
Name and Title:	County:
Signature:	Date:

<b>Chief Local Elected Official - LWDB “C”</b>	
Name and Title:	County:
Signature:	Date:

<b>Chief Local Elected Official - LWDB “C”</b>	
Name and Title:	County:
Signature:	Date:

<b>Chief Local Elected Official - LWDB “C”</b>	
Name and Title:	County:
Signature:	Date:



*Signature Page*

<b>Local Workforce Development Board Executive Director “D”</b>	
Name:	
Signature:	
Date of Submission:	

<b>Chief Local Elected Official - LWDB “D”</b>	
Name and Title:	County:
Signature:	Date:

<b>Chief Local Elected Official - LWDB “D”</b>	
Name and Title:	County:
Signature:	Date:

<b>Chief Local Elected Official - LWDB “D”</b>	
Name and Title:	County:
Signature:	Date:

<b>Chief Local Elected Official - LWDB “D”</b>	
Name and Title:	County:
Signature:	Date:

## **Supporting Documentation for the Request for Regional Planning Area Identification**

Please provide information on the proposed regional planning area (planning region) to document relevant relationships between the local workforce development areas (local areas).

### **Single labor market:**

Describe any labor market relationships amongst the local areas within the proposed planning region. Per the U.S. Bureau of Labor Statistics, labor markets can be described as metropolitan statistical areas (MSAs) or micropolitan statistical areas ( $\mu$ SAs). Describe those areas located within the proposed planning region and any MSAs/ $\mu$ SAs that cross over multiple local areas, if applicable.

### **Common economic development areas:**

Describe any economic development area relationships amongst the local areas within the proposed planning region. Florida's economic development regions are an option for defining those economic development areas, but if your planning region has well-established regional economic development organizations, those are also acceptable to describe.

### **Education and training resources to administer activities under the Workforce Innovation and Opportunity Act:**

Utilizing the eligible training providers available amongst the local areas in the proposed planning region, describe any training providers that cross local area lines and their capacity.

### **Population centers:**

Describe the population centers within the planning region and any relevant relationships amongst those population areas as desired. The U.S. Census Bureau, American Community Survey is a potential data source for these population estimates.

### **Commuting patterns:**

Describe the commuting patterns between counties within the proposed planning region. This does not need to be comprehensive amongst all counties in the planning region; however, describe any major notable relationships amongst these counties. The U.S. Census Bureau, OnTheMap data is a potential data source for these commuting pattern estimates.

### **Industrial composition and location quotients:**

Describe the industrial composition of the local workforce development areas or counties included within the proposed planning region. A full breakdown of industrial composition for the regional planning area by county is not required; however, please highlight any major relationships or similarities in industrial composition. When possible, please indicate the location quotient at the county level for any highlighted industries. The industry share of county employment at a 2-digit NAICS level from the U.S. Bureau of Labor Statistics is an acceptable data source for these estimates.



**Labor force conditions:**

Describe any current labor force conditions that may be present across the proposed planning region. This can include disaggregated unemployment rates, labor force participation rates, or any other pertinent labor force conditions that the proposed regional planning area would like to consider. The U.S. Bureau of Labor Statistics is an acceptable data source for these estimates.

**Geographic boundaries:**

Describe any pertinent geographic boundaries present within the planning region, including major waterways, ports, or other natural boundaries. Confirm that the proposed planning region is made up of two or more contiguous local areas.