

**AGENDA  
CAREER SOURCE ESCAROSA  
BOARD OF DIRECTORS  
THURSDAY, MAY 18, 2023  
3:30 P.M.**

**LOCATION: 6913 N. 9<sup>TH</sup> Avenue | Pensacola, FL 32504**

**CALL IN: 1-872-242-8932 | CONF ID: 559 280 494#**

- I. Call Meeting to Order ..... Chair, Board of Directors**
- II. Call for Public Comment**
- III. Reading of Public Disclosures..... Janay Sims**
- IV. Approval of Agenda**
- V. Internal Audit Report ..... James Moore & Co., P.L.**
- VI. Annual Performance Presentation..... Florida Department of Economic Opportunity**
- VII. Consent Agenda**
  - Minutes – March 16, 2023
- VIII. Items for Consideration**
  - Financial Expenditure and Budget Variances Reports (March 31, 2023)
  - Budget for PY 2023-2024 (Draft) (To be provided at meeting)
  - Local Targeted Occupations List
  - Request for Extension to Serve As Direct Provider of Workforce Services
  - WIOA Youth Services Contract Renewals
  - Staff Positions and Salary Ranges
  - Slate of CSE Officers (To be provided at meeting)
  - TANF - Teen Pregnancy Prevention Program
- IX. Information Items**
  - Annual Retirement Contribution
  - Application for Local Workforce Development Area Re-Designation
  - Board Governance: Attendance and Vacancies
  - Chief Executive Officer’s Report
- X. Other Business**
- XI. Adjournment**

**NEXT BOARD MEETING – JULY 20, 2023 | LOCATION: TBD**

**WORKFORCE ESCAROSA, INC.  
D/B/A CAREERSOURCE ESCAROSA**

**FINANCIAL STATEMENTS**

**JUNE 30, 2022**

**WORKFORCE ESCAROSA, INC.  
D/B/A CAREERSOURCE ESCAROSA  
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JUNE 30, 2022**

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## INDEPENDENT AUDITORS' REPORT

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

### Report on the Financial Statements

#### *Opinions*

We have audited the financial statements of the governmental activities and the general fund of Workforce Escarosa, Inc. d/b/a CareerSource Escarosa ("CareerSource Escarosa"), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise CareerSource Escarosa'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 Escarosa, as of June 30, 2022, and the respective changes in financial position thereof 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, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of CareerSource Escarosa 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.

#### *Change in Accounting Principle*

As discussed in Note 1(q) to the financial statements, during the year ending June 30, 2022, the entity adopted the provisions of GASB Statement No. 87, Leases. Our opinion is not modified with respect to this matter.

#### *Responsibilities of Management for the Financial Statements*

CareerSource Escarosa's management is responsible for the preparation and fair presentation of the 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 Escarosa'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' Responsibility 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 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, 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 Escarosa'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 Escarosa'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.

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

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis 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.

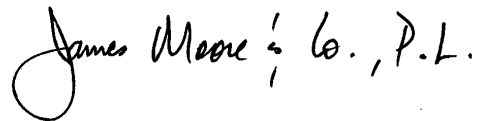
### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Workforce Escarosa, Inc.'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. Such information has been subjected to the auditing procedures applied in the audit of the basic 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 March 24, 2023 on our consideration of CareerSource Escarosa'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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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 Escarosa's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "James Moore & Co., P.L." The signature is written in a cursive, flowing style.

Tallahassee, Florida  
March 24, 2023

**WORKFORCE ESCAROSA, INC.  
D/B/A CAREERSOURCE ESCAROSA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2022**

Management is pleased to offer the following assessment of the operations of Workforce Escarosa, Inc. d/b/a CareerSource Escarosa ("CareerSource Escarosa") for the year ended June 30, 2022.

**Overview of Financial Statements**

This discussion and analysis is intended to serve as an introduction to CareerSource Escarosa's basic financial statements. CareerSource Escarosa'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 Escarosa'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 Escarosa'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 Escarosa is improving or deteriorating.

The *statement of activities* presents information showing how CareerSource Escarosa'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 Escarosa uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. CareerSource Escarosa maintains one fund, which is the general 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*.

**WORKFORCE ESCAROSA, INC.**  
**D/B/A CAREERSOURCE ESCAROSA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2022**  
(Continued)

**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.

**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 Escarosa and the related expenditures for the fiscal year ended June 30, 2022.

**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.

**Condensed Statements of Net Position**

	<b>2022</b>	<b>2021</b>
Current assets	\$ 685,012	\$ 708,385
Capital assets, net	133,829	181,363
Right-to-use leased assets, net	4,510,387	-
Total assets	<u>5,329,228</u>	<u>889,748</u>
Current liabilities	980,703	778,800
Noncurrent liabilities	4,401,563	149,293
Total liabilities	<u>5,382,266</u>	<u>928,093</u>
Unrestricted	(135,200)	(70,415)
Net investment in capital assets	82,162	32,070
Net position	<u>\$ (53,038)</u>	<u>\$ (38,345)</u>

**Condensed Statements of Activities**

	<b>2022</b>	<b>2021</b>
<b>Program Revenues</b>		
Operating grants and contributions	\$ 4,791,918	\$ 4,179,819
Total program revenues	4,791,918	4,179,819
<b>General Revenues</b>		
Other	16,676	1,487
Total revenues	4,808,594	4,181,306
<b>Expenses</b>		
Training, retraining, and adjustment	4,972,580	4,400,581
Change in net position	(163,986)	(219,275)
Net position, beginning of year, as restated	110,948	180,930
Net position, end of year	<u>\$ (53,038)</u>	<u>\$ (38,345)</u>

\*Certain 2022 beginning of year net position amounts have been restated due to implementation of GASB-87 2021 amounts are shown as presented in the prior year financial statements.



**WORKFORCE ESCAROSA, INC.  
D/B/A CAREERSOURCE ESCAROSA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2022**

**Financial Highlights**

The liabilities of CareerSource Escarosa exceeded its assets at June 30, 2022, by \$(53,038).

**Governmental activities.** Governmental activities decreased CareerSource Escarosa's net position by \$163,986. Key elements of this decrease are as follows:

The net loss for the year ending June 30, 2022, is due to the amortization of leases under GASB Statement No. 87 and other government-wide accruals not present in the governmental funds. In addition, a small portion of the decrease in governmental activities was due to the use of unrestricted funds with no associated revenue to offset them in the current year. These funds were received and recognized in prior years.

**Capital Assets**

Excluding right-to-use assets for leases under GASB Statement No. 87, *Leases*, CareerSource Escarosa experienced a decrease in capital assets. Decreases in capital assets during the year ended June 30, 2022, were related to the disposal of certain equipment and the depreciation of capital assets in the amount of \$40,260. CareerSource Escarosa implemented GASB Statement No. 87, *Leases* during the year ending June 30, 2022 and as a result, the organization increased right-to-use lease assets by \$4,798,891 and recorded \$288,504 in amortization expense.

**Budgetary Highlights**

CareerSource Escarosa is not legally required to adopt a budget. As such, budgetary exhibits are not presented.

**Economic Factors**

98% of the CareerSource Escarosa's revenues were generated from federal grants, most of which were passed through the State of Florida's Department of Economic Opportunity. Anything that could influence federal and state appropriations of these funds will have a direct impact on the Organization.

**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 Escarosa's finances for all those with an interest in CareerSource Escarosa's finances. Questions concerning any of the information in this report or requests for additional information should be addressed as follows:

Workforce Escarosa, Inc.  
d/b/a CareerSource Escarosa  
6913 N. 9<sup>th</sup> Avenue  
Pensacola, Florida 32504

**WORKFORCE ESCAROSA, INC.  
D/B/A CAREERSOURCE ESCAROSA  
STATEMENT OF NET POSITION  
JUNE 30, 2022**

	<b><u>Governmental Activities</u></b>
<b><u>ASSETS</u></b>	
<b>Current assets</b>	
Cash and cash equivalents	\$ 435,631
Grant, contract and other receivables	240,837
Prepays	8,544
Total current assets	<u>685,012</u>
<b>Non-current assets</b>	
Capital assets, net of accumulated depreciation	133,829
Right-to-use leased assets, net of accumulated amortization	4,510,387
Total non-current assets	<u>4,644,216</u>
<b>Total Assets</b>	<u><u>\$ 5,329,228</u></u>
<b><u>LIABILITIES AND NET POSITION</u></b>	
<b>Current liabilities</b>	
Accounts payable and accrued expenses	\$ 287,960
Unearned revenue	483,379
Compensated absences, current portion	7,331
Lease liability, current portion	202,033
Total current liabilities	<u>980,703</u>
<b>Non-current liabilities</b>	
Compensated absences, noncurrent portion	41,542
Lease liability, noncurrent portion	4,360,021
Total noncurrent liabilities	<u>4,401,563</u>
<b>Total Liabilities</b>	<u><u>\$ 5,382,266</u></u>
<b>Net Position</b>	
Net investment in capital assets	\$ 82,162
Unrestricted	(135,200)
<b>Total Net Position</b>	<u><u>\$ (53,038)</u></u>

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

**WORKFORCE ESCAROSA, INC.  
D/B/A CAREERSOURCE ESCAROSA  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2022**

		Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
	Expenses			
<b><u>Functions and Programs</u></b>				
Governmental activities:				
Training, retraining and readjustment	\$ 4,972,580	\$ -	\$ 4,791,918	\$ (180,662)
Total governmental activities	<u>\$ 4,972,580</u>	<u>\$ -</u>	<u>\$ 4,791,918</u>	<u>(180,662)</u>
			General revenues:	
			Other	16,676
			Change in net position	<u>(163,986)</u>
			Net position, beginning of year, as restated	110,948
			Net position, end of year	<u>\$ (53,038)</u>

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

**WORKFORCE ESCAROSA, INC.**  
**D/B/A CAREERSOURCE ESCAROSA**  
**BALANCE SHEET - GOVERNMENTAL FUND**  
**JUNE 30, 2022**

	<u><b>General Fund</b></u>
<b>Assets</b>	
Cash and cash equivalents	\$ 435,631
Grant, contract and other receivables	240,837
Prepays	8,544
<b>Total Assets</b>	<u><u>\$ 685,012</u></u>
<b>Liabilities</b>	
Accounts payable and accrued expenses	\$ 287,960
Unearned revenue	483,379
Total liabilities	<u>771,339</u>
<b>Fund Balance</b>	
Nonspendable	8,544
Unassigned	<u>(94,871)</u>
Total fund balance (deficit)	<u>(86,327)</u>
<b>Total Liabilities and Fund Balance</b>	<u><u>\$ 685,012</u></u>

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

**WORKFORCE ESCAROSA, INC.  
D/B/A CAREERSOURCE ESCAROSA  
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUND  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2022**

<b>Fund balances - total governmental fund</b>		\$ (86,327)
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	330,073	
Less: accumulated depreciation	<u>(196,244)</u>	133,829
Right-to-use leased assets and liabilities used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Lease asset	4,798,891	
Accumulated amortization	(288,504)	
Lease liability	<u>(4,562,054)</u>	(51,667)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Compensated absences	<u>(48,873)</u>	(48,873)
<b>Net position of governmental activities</b>		<u><u>\$ (53,038)</u></u>

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

**WORKFORCE ESCAROSA, INC.  
D/B/A CAREERSOURCE ESCAROSA  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - GOVERNMENTAL FUND  
FOR THE YEAR ENDED JUNE 30, 2022**

	<u><b>General Fund</b></u>
<b>Revenues</b>	
Grants and contracts	\$ 4,780,263
Other	16,676
Total revenues	<u>4,796,939</u>
<b>Expenditures</b>	
Personnel and benefits	1,918,187
Advertising and marketing	7,819
Communications, systems and utilities	64,295
Printing and supplies	32,938
Short-term lease	13,318
Direct program	1,913,291
Insurance	28,869
Professional fees	36,239
Noncapital furniture and equipment	17,300
Repairs and maintenance	83,060
Other	276,565
Capital outlay	72,902
Debt service:	
Principal	236,837
Interest	238,474
Total expenditures	<u>4,940,094</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>(143,155)</u>
<b>Other financing source</b>	
Lease (as lessee)	72,902
<b>Net change in fund balance</b>	<u>(70,253)</u>
<b>Fund balance (deficit), beginning of year</b>	(16,074)
<b>Fund balance (deficit), end of year</b>	<u><u>\$ (86,327)</u></u>

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

**WORKFORCE ESCAROSA, INC.  
D/B/A CAREERSOURCE ESCAROSA  
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, 2022**

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

Net change in fund balances-total governmental funds		\$ (70,253)
Some revenues and expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as revenues and expenditures in governmental funds.		
Changes in:		
Compensated absences	<u>5,468</u>	5,468
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 and amortization expense. This is the amount of capital outlay and depreciation and amortization expense in the current period.		
Capital outlay	72,902	
Loss on capital asset disposition	(7,274)	
Depreciation	(40,260)	
Amortization	<u>(288,504)</u>	(263,136)
The issuance of long-term debt provides current financial resources to governmental funds, while repayment of the principal of long-term debt consumes the current financial resources of governmental funds.		
Long-term lease liability - repayment of principle	236,837	
Proceeds from issuance of leases	<u>(72,902)</u>	163,935
Change in net position of governmental activities		<u><u>\$ (163,986)</u></u>

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

**WORKFORCE ESCAROSA, INC.  
D/B/A CAREERSOURCE ESCAROSA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

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

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

(a) **Reporting entity**—CareerSource Escarosa is a nonprofit corporation established to provide for enhanced coordination, cooperation, and outcomes by and between the several entities, both public and private, which are involved at the local level in providing youth and adults with opportunities to develop and continuously upgrade their knowledge and skills in order to advance economically and socially throughout their lifetime, and in providing employers with the skilled workforce necessary to be competitive in local, state, national and/or international markets. CareerSource Escarosa was created to fulfill the duties and responsibilities provided for by the Workforce Investment Act (WIA) of 1998-Title 1, superseded by the Workforce Innovation and Opportunity Act of 2014 (WIOA), and the State of Florida Workforce Innovation Act of 2000 for the Region 5 Local Workforce Investment Area which is comprised of Escambia and Santa Rosa counties. The governing board of CareerSource Escarosa consists of thirty-seven members who are appointed by state and local officials.

The governing board of CareerSource Escarosa is the Board of Directors. As required by generally accepted accounting principles, the financial statements of the reporting entity include those of CareerSource Escarosa (the primary government unit) and its component units. There were no entities that required inclusion as a component unit within CareerSource Escarosa'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 Escarosa. Governmental activities are reported separately from business-type activities, which rely on fees charged to external parties as their primary revenues. CareerSource Escarosa has no business-type activities.

The Statement of Net Position reports CareerSource Escarosa's financial position as of the end of the fiscal year. In this statement, CareerSource Escarosa'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 Escarosa's only fund.



**WORKFORCE ESCAROSA, INC.**  
**D/B/A CAREERSOURCE ESCAROSA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

(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 Escarosa 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 Escarosa 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 Escarosa's policy to use restricted resources first, then unrestricted resources as they are needed.

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

(d) **Cash and cash equivalents**—Cash and cash equivalents of CareerSource Escarosa are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

(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.

(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 Chipola 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.

**WORKFORCE ESCAROSA, INC.  
D/B/A CAREERSOURCE ESCAROSA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

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

(h) **Capital assets**— Capital assets are defined by CareerSource Escarosa as assets with an initial, individual cost of \$5,000 or more and an estimated useful life of more than one year. Such assets are recorded at historical cost. Donated capital assets are recorded at estimated acquisition value at the date of the donation. 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. Depreciation of capital assets is computed using the straight-line method over estimated useful lives as follows:

<u>Assets</u>	<u>Years</u>
Leasehold improvements	30
Equipment	5–10
Vehicles	5

(i) **Leases**—CareerSource Escarosa leases building facilities and determines if an arrangement is a lease at inception. CareerSource Escarosa 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 Escarosa's right to use an underlying asset for the lease term and lease liabilities represent CareerSource Escarosa'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 or CareerSource Escarosa 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 Escarosa's incremental borrowing rate (IBR), which will be the rate utilized for the subsequent fiscal year. CareerSource Escarosa'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 Escarosa's lease agreements do not contain any material residual value guarantees or material restrictive covenants.

(j) **Budgets**—The general expenditure authority of CareerSource Escarosa, as provided by Sections 445.004 and 445.007 of the Florida Statutes, does not require a legally adopted budget placed into public law. Accordingly, the budgetary comparison schedules for governmental funds have not been presented as supplementary information required by the Governmental Accounting Standards Board.

**WORKFORCE ESCAROSA, INC.  
D/B/A CAREERSOURCE ESCAROSA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

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

(k) **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.

(l) **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.

(m) **Net position flow assumption**—Sometimes CareerSource Escarosa 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 Escarosa’s policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

(n) **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 Escarosa 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 Escarosa Directors for a specific purpose but are not spendable until a budget ordinance is passed by CareerSource Escarosa Directors.

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

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

**WORKFORCE ESCAROSA, INC.  
D/B/A CAREERSOURCE ESCAROSA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

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

(p) **Income taxes**— The Organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code, except for taxes on unrelated business income. Since the Organization had no taxable unrelated business income during the year ended June 30, 2022, no provision for income taxes is provided in the financial statements.

(q) **New accounting pronouncements**—GASB Statement No. 87, Leases establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset (RTU), and a lessor is required to recognize a lease receivable and a deferred inflow of resources. CareerSource Escarosa has implemented this Statement and its various provisions in 2022.

GASB issued Statement No. 101, Compensated Absences in June 2022 and is effective for periods beginning after December 15, 2023 with early adoption permitted. It aligns recognition and measurement guidance for all types of compensated absences under a unified model which will result in governments recognizing a liability that more appropriately reflects when they incur an obligation for compensated absences. The model also will lead to greater consistency in application and improved comparability across governments. Generally, a liability for leave that has not been used would be recognized if the leave is attributable to services already rendered, accumulates, and is more likely than not to be used for time off or otherwise paid or settled. The Organization implemented the provisions of GASB Statement No. 101 during the year ended June 30, 2022.

(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 Escarosa's deposits may not be returned. At year end, the carrying amount of deposits was \$435,631 and the bank balance was \$574,754. Of the bank balance, \$250,000 was insured up to Federal Deposit Insurance Corporation ("FDIC") limits.

**WORKFORCE ESCAROSA, INC.**  
**D/B/A CAREERSOURCE ESCAROSA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**(4) Retirement Plan:**

CareerSource Escarosa sponsors a defined contribution 401(k) profit sharing plan which covers substantially all employees. The amount of retirement expense for the year ended June 30, 2022, was \$59,381.

**(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, 2022, unearned revenue from grant drawdowns made prior to meeting all requirements was \$483,379.

**(6) Capital Assets:**

Capital asset activity for the year ended June 30, 2022, was as follows:

	<b>Balance 07/01/21</b>	<b>Increases</b>	<b>Decreases</b>	<b>Balance 06/30/22</b>
Furniture, fixtures and equipment	\$ 343,887	\$ -	\$ (13,814)	\$ 330,073
Total capital assets	343,887	-	(13,814)	330,073
Less accumulated depreciation	(162,524)	(40,260)	6,540	(196,244)
Capital assets, net	<u>\$ 181,363</u>	<u>\$ (40,260)</u>	<u>\$ (7,274)</u>	<u>\$ 133,829</u>

Depreciation expense was \$40,260 the year ended June 30, 2022.

**(7) Leases:**

CareerSource Escarosa has leases in effect for buildings with terms ending from 2023 through 2040. The buildings are considered a right-to-use assets of CareerSource Escarosa. For disclosure purposes, this lease excludes ancillary costs included in the lease, such as utilities.

As of June 30, 2022, total lease related assets and the related accumulated amortization, disclosed separately from other capital assets as follows:

	<b>Balance 07/01/21</b>	<b>Increases</b>	<b>Decreases</b>	<b>Balance 06/30/22</b>
Right-to-use leased assets	\$ 4,725,989	\$ 72,902	\$ -	\$ 4,798,891
Less accumulated amortization	-	(288,504)	-	(288,504)
Right-to-use leased assets, net	<u>\$ 4,725,989</u>	<u>\$ (215,602)</u>	<u>\$ -</u>	<u>\$ 4,510,387</u>

The amortization expense for right-to-use leased assets was \$288,504 for the year ended June 30, 2022.

**WORKFORCE ESCAROSA, INC.  
D/B/A CAREERSOURCE ESCAROSA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

(7) **Leases:** (Continued)

The principal and interest requirements to maturity for the lease liability as of June 30, 2022 is as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 202,033	\$ 247,876	\$ 449,910
2024	169,963	217,783	387,745
2025	188,873	247,697	436,570
2026	196,555	198,762	395,317
2027	140,306	225,880	366,186
2028 - 2032	1,045,668	883,861	1,929,529
2033 - 2037	1,529,049	534,069	2,063,118
2038 - 2040	1,089,607	88,897	1,178,504
Total future minimum lease payments	<u>\$ 4,562,054</u>	<u>\$ 2,644,825</u>	<u>\$ 7,206,879</u>

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

*Changes in Long-term Liabilities.* Long-term liability activity for the year ended June 30, 2022, was as follows:

	<u>Balance 07/01/21</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 06/30/22</u>	<u>Due in one year</u>
<b>Governmental activities</b>					
Lease liability	\$ 4,725,989	\$ 72,902	(236,837)	\$ 4,562,054	\$ 202,033
Compensated absences*	54,341	-	(5,468)	48,873	7,331
Total Long-term liabilities	<u>\$ 4,780,330</u>	<u>\$ 72,902</u>	<u>\$ (242,305)</u>	<u>\$ 4,610,927</u>	<u>\$ 209,364</u>

*\*In accordance with GASB Statement No. 101, the increase (decrease) in compensated absences above represents the net change in the liability from the prior year.*

(9) **Contingencies:**

**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 Escarosa expects such amounts, if any, to be immaterial.

**WORKFORCE ESCAROSA, INC.**  
**D/B/A CAREERSOURCE ESCAROSA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

(9) **Contingencies:** (Continued)

CareerSource Escarosa is engaged in a lawsuit incidental to the conduct of its general operations at June 30, 2022. The outcome of the established claim is indeterminable and therefore no liability is included in the in these financial statements. In the opinion of CareerSource Escarosa's legal counsel, no legal proceedings are pending or threatened against CareerSource Escarosa which are not covered by applicable insurance which would inhibit its ability to perform its operations or materially affect its financial condition.

(10) **Related Parties:**

Certain board members are employees of entities that provide services either directly or indirectly to CareerSource Escarosa. 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. Amount payable to related parties at June 30, 2022 were \$37,480. The total amount of services provided for the year ended June 30, 2022, is as follows:

Education	\$ 390,277
Utilities	20,835
Information Technology	10,160
Total	<u>\$ 421,272</u>

(11) **Risk Management:**

CareerSource Escarosa 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 Escarosa carries commercial insurance. Insurance against losses is provided for the following types of risk:

- Personal Property
- Public Officials' Liability

(12) **Significant Funding Source:**

CareerSource Escarosa 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 Escarosa's programs and activities.

**WORKFORCE ESCAROSA, INC.  
D/B/A CAREERSOURCE ESCAROSA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**(13) Subsequent Events:**

CareerSource Escarosa has evaluated events and transactions for potential recognition or disclosure in the financial statements through March 24, 2023, the date which the financial statements were available to be issued. No subsequent events have been recognized or disclosed.

**(14) Restatement of Beginning Equity:**

During the year ending June 30, 2022, management implemented GASB Statement No. 87, and as a result, the deferred lease liability present at June 30, 2021 was removed from the Statement of Net Position as an accumulated adjustment through beginning net position in accordance with GASB requirements. The effect of this adjustment on beginning net position is as follows:

	<u><b>Net Position</b></u>
	<u><b>Governmental Activities</b></u>
Net position – 6/30/2021, originally reported	\$ (38,345)
Deferred lease liability restatement	149,293
Net position – 6/30/2021, as restated	<u><u>\$ 110,948</u></u>

**(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 CareerSource Escarosa's financial statements:

GASB issued Statement No. 96, Subscription-Based Information Technology Arrangements, in May 2020, provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended. The provisions in GASB 96 are effective for periods beginning after June 15, 2022.



**WORKFORCE ESCAROSA, INC.**  
**D/B/A CAREERSOURCE ESCAROSA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

<b>Federal Grantor/Pass-Through Entity/ Federal Program or Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-Through Entity Identification Number</b>	<b>Federal Expenditures</b>	<b>Amount to Subrecipients</b>
<b>Department of Health and Human Services</b>				
Passed through Florida Department of Economic Opportunity:				
Temporary Assistance to Needy Families	93.558	WTS21	\$ 518,571	\$ -
Temporary Assistance to Needy Families	93.558	WTS22	742,235	-
			1,260,806	-
<b>Total Department of Health and Human Services</b>			1,260,806	-
<b>Department of Labor</b>				
Passed through Florida Department of Economic Opportunity:				
Employment Service/Wagner-Peyser Funded Activities	17.207	WPA21	107,496	-
Employment Service/Wagner-Peyser Funded Activities	17.207	WPA22	159,709	-
Employment Service/Wagner-Peyser Funded Activities	17.207	WPB22	62,231	-
Disable Veterans' Outreach Program (DVOP)	17.801	DVP21	17,940	-
Disable Veterans' Outreach Program (DVOP)	17.801	DVP22	30,135	-
Disable Veterans' Outreach Program (DVOP)	17.801	LVR21	11,410	-
Disable Veterans' Outreach Program (DVOP)	17.801	LVR22	26,957	-
Total Employment Service Cluster			415,878	-
Trade Adjustment Assistance	17.245	TAC20	1,476	-
Trade Adjustment Assistance	17.245	TAT20	3,604	-
Total Trade Adjustment Assistance			5,080	-
Unemployment Insurance	17.225	UCR20	8,114	-
Unemployment Insurance	17.225	UCR21	29,714	-
Total Unemployment Insurance			37,828	-
National Emergency Grants	17.277	WNS20	323,875	-
National Emergency Grants	17.277	WNC20	54,937	-
Total National Emergency Grants			378,812	-
WIOA Adult Program	17.258	WIA21	292,812	-
WIOA Adult Program	17.258	WIA22	430,908	-
WIOA Adult Program	17.258	WIS21	19,521	-
WIOA Adult Program	17.258	WIS22	12,667	-
WIOA Youth Activities	17.259	WIY21	479,381	430,743
WIOA Youth Activities	17.259	WIY22	461,947	424,558
WIOA Youth Activities	17.259	WIS21	19,521	-
WIOA Youth Activities	17.259	WIS22	12,667	-
WIOA Dislocated Worker Formulas Grants	17.278	WID21	633,017	-
WIOA Dislocated Worker Formulas Grants	17.278	WID22	37,423	-
WIOA Dislocated Worker Formulas Grants	17.278	WIS21	23,929	-
WIOA Dislocated Worker Formulas Grants	17.278	WIS22	14,250	-
WIOA Dislocated Worker Formulas Grants	17.278	WIR22	128,161	-
Total WIOA Cluster			2,566,204	855,301
<b>Total Department of Labor</b>			3,403,802	855,301
State Administrative Matching Grants for the Supplemental Nutrition Assistance Programs	10.561	FSH21	8,916	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Programs	10.561	FSH22	92,496	-
Total SNAP Cluster			101,412	-
<b>Total U.S. Department of Agriculture</b>			101,412	-
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ 4,766,020</b>	<b>\$ 855,301</b>

The accompanying notes to schedule of expenditures of federal awards are an integral part of this schedule.

**WORKFORCE ESCAROSA, INC.  
D/B/A CAREERSOURCE ESCAROSA  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2022**

**(1) Basis of Presentation:**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the Federal awards activity of Workforce Escarosa, Inc. d/b/a CareerSource Escarosa (“CareerSource Escarosa”) under programs of the federal government for the year ended June 30, 2022 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 Escarosa it is not intended to and does not present the financial position, changes in net assets, or cash flows of CareerSource Escarosa.

**(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 Escarosa has elected not to use the 10 percent de minimis indirect cost rate as allowed under Uniform Guidance.

**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,  
Workforce Escarosa, Inc. d/b/a CareerSource Escarosa:

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 Workforce Escarosa, Inc. ("CareerSource Escarosa") as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise CareerSource Escarosa's basic financial statements, and have issued our report thereon dated March 24, 2023.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered CareerSource Escarosa's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of CareerSource Escarosa's internal control. Accordingly, we do not express an opinion on the effectiveness of CareerSource Escarosa'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 have not been identified. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2022-001 that we consider to be a material weakness.

### ***Compliance and Other Matters***

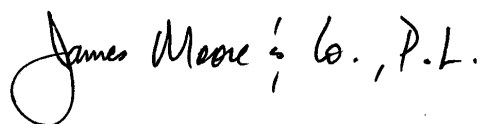
As part of obtaining reasonable assurance about whether CareerSource Escarosa's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and 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*.

### **Workforce Escarosa, Inc.'s Response to Finding**

CareerSource Escarosa's response to the finding identified in our audit is described in the accompanying corrective action plan. CareerSource Escarosa's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **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.

A handwritten signature in black ink that reads "James Moore & Co., P.L.". The signature is written in a cursive, flowing style.

Tallahassee, Florida  
March 24, 2023

**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,  
Workforce Escarosa, Inc.  
d/b/a CareerSource Escarosa

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

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

We have audited Workforce Escarosa, Inc. ("CareerSource Escarosa")'s compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of CareerSource Escarosa's major federal programs for the year ended June 30, 2022. CareerSource Escarosa's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, CareerSource Escarosa 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, 2022.

***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 Economic Opportunity 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 Escarosa 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 CareerSource Escarosa'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 Escarosa'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 CareerSource Escarosa'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 CareerSource Escarosa's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards* and 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 CareerSource Escarosa'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 CareerSource Escarosa'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 CareerSource Escarosa'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.

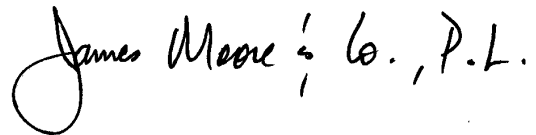
### **Report on Internal Control Over Compliance**

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 a 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 were not 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.

A handwritten signature in black ink that reads "James Moore & Co., P.L.". The signature is written in a cursive, flowing style. The first part "James Moore" is written in a larger, more prominent script, followed by "& Co., P.L." in a slightly smaller, more compact script.

Tallahassee, Florida  
March 24, 2023

**WORKFORCE ESCAROSA, INC.  
D/B/A CAREERSOURCE ESCAROSA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
JUNE 30, 2022**

**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:

<u>Federal Program</u>	<u>Federal Assistance Listing Number</u>
WIOA Cluster	17.258, 17.259, 17.278
Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	<u>      </u> Yes <u>  X  </u> No



**WORKFORCE ESCAROSA, INC.  
D/B/A CAREERSOURCE ESCAROSA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
JUNE 30, 2022  
(Continued)**

**II. Financial Statement Findings:**

**Finding 2022-001: Material Adjustments**

**Condition and Criteria:** Financial statements required material adjustments to be in accordance with Generally Accepted Accounting Principles.

**Cause:** For the year ended June 30, 2022, certain adjustments were required to be made to the accounting records subsequent to the start of the audit process. These adjustments were necessary to correct material misstatement of the financial statements. We also noted not all adjustments made during the year require approval.

**Effect:** Financial statements would be materially misstated if significant adjustments were not made. Not all adjustments made during the year were reviewed at the individual level.

**Recommendation:** We recommend management select and apply the appropriate accounting principles to prepare the financial statements in accordance with generally accepted accounting principles and review all entries made in the accounting system.

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

None.

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

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

**WORKFORCE ESCAROSA, INC.  
D/B/A CAREERSOURCE ESCAROSA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2022**

**Finding 2021-001: Auditor Proposed Journal Entries**

Status: Unresolved.

Workforce Escarosa, Inc. is in the process of reviewing all adjustments made during the June 30, 2022 and June 30, 2021 audits and will adjust the general ledger to match all adjustments made during the audits and adjust the books in accordance with GAAP going forward.

**Finding 2021-002: Reconciliations Between General Ledger and SERA**

Status: Resolved.



**Kathaleen Cole**  
Board Chair

**Marcus L. McBride, PhD**  
Chief Executive Officer

**Corrective Action Plan (CAP)**  
**Financial Statement Finding**

**Finding 2022-001: Material Adjustments**

**Planned Corrective Action:**

CareerSource Escarosa Finance office will apply the appropriate accounting principles required to prepare the financial statements in accordance with generally accepted accounting principles.

The Accounting Manager or CFO will review all entries made in the accounting system.

This procedure will start immediately.

**Contacts: Marcus L. McBride, PhD, CEO, Carol Bono, Accounting Manager or Brenda Fewox CFO**

**Signatures:**

A handwritten signature in blue ink, appearing to read "M. McBride", written over a horizontal line.

**Marcus L. McBride, PhD, CEO**

A handwritten signature in black ink, appearing to read "Carol Bono", written over a horizontal line.

**Carol Bono, Accounting Manager**

A handwritten signature in black ink, appearing to read "Brenda K. Fewox", written over a horizontal line.

**Brenda Fewox, CFO Consultant**



# CareerSource Escarosa

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## **BOARD OF DIRECTORS MARCH 16, 2023 MINUTES**

**Members Participating:** Kathaleen Cole (Chair), Jameson Cutchens, Tawana Gilbert, Jeffrey Hondorp, Jerry Kersey, Jr., and Michael Listau

**Members Participating via virtual/teleconference:** Scott Luth (Vice Chair), David Bouvin, Anthony Eman, Fred Genkins, and Dianne Hatke

**Members Not Participating:** Lloyd Reshard (Secretary/Treasurer), Douglas Brown, Charlin Knight, Michele Kelson, and Shannon Ogletree

**Ex-Officio Member Participating:** Lani Burritt and Clara Long

**Others Participating:** Dr. Marcus McBride, Bill Barron, Carol Bono, Brenda Fewox (virtual), and Janay Sims – CareerSource Escarosa

Kathaleen Cole, Chair, called the meeting to order at 3:33 p.m. at the Pensacola Career Center (6913 N. 9<sup>th</sup> Avenue, Pensacola, FL 32504).

### **CALL FOR PUBLIC COMMENT**

No public comments were noted.

### **READING OF PUBLIC DISCLOSURES**

Janay Sims noted the public disclosure(s) from the January 19, 2023 meeting.

### **APPROVAL OF AGENDA**

The agenda was reviewed by the Board.

**Action Taken: Motion by Jeffrey Hondorp and seconded by Tawana Gilbert to approve the agenda as printed. Motion carried. (11-Yeas/0-Nays).**

### **CONSENT AGENDA: MINUTES – JANUARY 19, 2023**

The minutes were reviewed.

**Action Taken: Motion by Jeffrey Hondorp and seconded by Michael Listau to approve the January 19, 2023, Board of Directors minutes. (11-Yeas/0-Nays).**

### **ITEMS FOR CONSIDERATION**

#### **FINANCIAL EXPENDITURE AND BUDGET AND VARIANCE REPORTS (JANUARY 31, 2023)**

Reports of financial expenditures, budget and variances for the month ending January 31, 2023, was made available to the board.

The expenditure rate at the end of closeout (January 2023) is at fifty-eight percent (58%).

The “Get There Faster” program grant will expire on September 30, 2023. Participant participation for training is slow, and training staff is short. The first graduate of the program was placed at a wage of \$19 per hour. CSE is unsure of a grant extension. Without an extension, dollars will be de-obligated back to the state. West Florida Hospital may be interested in the program if extended.

The RESEA position has been posted and will run to the end of this month. Staff is unsure of de-obligation.

**Action Taken: Motion by Tawana Gilbert and seconded by Anthony Eman to approve the Financial Expenditure Reports for the period ending January 31, 2023. Motion carried. (11-Years/0-Nays)**

**TRANSFER OF PROGRAM FUNDS - WIOA DISLOCATED WORKER TO WIOA ADULT**

CareerSource Florida Administrative Policy Number 118 provides authority to transfer funds between Adult and Dislocated Worker programs. CSE anticipates a depletion of current funding in the WIOA Adult program prior to the end of the program year (2022-2023), and has experienced underspending in the WIOA Dislocated Worker program. Current funding in the WIOA Dislocated Worker program is \$642,537.00. Staff is requesting to transfer 60% (\$385,522.00) of Dislocated Worker funds to the WIOA Adult program.

Administrative Policy Number 118 does not require approval to transfer 25% or less of funds between programs. Staff will transfer 25% (\$160,634.25) of WIOA Dislocated Worker programs funds to the WIOA Adult program.

**Action Taken: Motion by Jeffrey Hondorp and seconded by Jameson Cutchens to approve to transfer 60% (\$385,522.20) of WIOA Dislocated Worker funds to the WIOA Adult program. Motion carried. (11-Years/0-Nays). Lloyd Reshard abstained from voting.**

**APPLICATION FOR CSE’S ELIGIBLE TRAINING PROVIDER LIST: CDL OF AL, LLC, INNOVAK OF FLORIDA, INC. DBA NEW HORIZONS COMPUTER LEARNING CENTER, AND SKY WARRIOR TRAINING**

CSE received applications from three (3) training providers to be placed on its Eligible Training Provider List: CDL of AL, LLC, Innovak of Florida, Inc. dba New Horizons Computer Learning Center, and Sky Warrior Training. Applications for the three training providers are complete with required documents. It was noted one application is an out of state provider.

**Action Taken: Motion by Tawana Gilbert and seconded by Fred Jenkins to approve the application from CDL of AL, LLC, Innovak of Florida, Inc. dba New Horizons Computer Learning Center, and Sky Warrior Training to be placed on CSE’s Eligible Training Provider List. Motion carried. (11-Years/0-Nays)..**

**CSE TRAINING AGREEMENT EXTENSIONS**

With the continuing formulation of the REACH Act language for WIOA Training Provider Agreements, CSE has Training Provider Agreements that will expire 6/30/2023. The Department of Economic Opportunity (DEO) has suggested that we extend the current agreements by either a 3-month or a 6-month period until the necessary REACH Act language becomes available. CSE request the Training Provider Agreements with the below institutions be extended for an additional 6-month period.

- Pensacola State College (PSC)
- Coastal Alabama Community College (CACC)
- Truck Driver Institute (TDI)
- Security Services Training Institute (SSTI)
- University of West Florida (UWF)
- George Stone Technical College (GSTC)
- Locklin Technical College (LTC)
- Fortis Institute (Fortis)
- Reid State Technical College (RSTC)

To approved the above Training Provider Agreements for an additional 6-month period.

**Action Taken: Motion by Fred Genkins and seconded by Anthony Eman to approve the above Training Provider Agreements for an additional 6-month period. Motion carried. (9-Yeas/0-Nays/2 abstentions - Kathaleen Cole and Michael Listau.**

#### **UPDATES TO CSE'S ELIGIBLE TRAINING PROVIDER LIST**

Staff's review of its current (revised: 10/8/2021) PY 2021-2022 WIOA Training Programs Eligible for CareerSource Escarosa require some program deletions. CSE has been informed by some training providers that certain programs are no longer being offered or the programs do not appear on the provider's website. Training programs no longer offered or not on provider's website were noted. CSE's current WIOA Training Provider List has been revised to exclude programs that are no longer being offered or do not appear on the provider's website.

**Action Taken: Motion by Jeffrey Hondorp, and seconded by Tawana Gilbert to approve the updates made to CSE's Eligible Training Provider List. Motion carried.**

#### **CEO OUT-OF-STATE TRAVEL - THE FORUM 2023 (WASHINGTON, DC - MARCH 25-28, 2023)**

Typical travel for the CEO is outlined in CSE's administrative policy and does not include out-of-state travel. The upcoming NAWB Forum 2023 in Washington, DC will allow the CEO to connect with workforce colleagues, as well as advocate on behalf of the State of Florida. CSE is a member of NAWB.

**Action Taken: Motion by Michael Listau, and seconded by Jeffrey Hondorp to approve the CEO's out-of-state travel to Washington, DC for the NAWB Forum 2023. Motion carried.**

#### **CEO EVALUATION AND CONTRACT REVIEW**

Kathaleen Cole, Chair, reported on her review of the CEO's performance. She also informed that a salary review was conducted that compared CSE's CEO salary with other CEOs in neighboring CareerSource regions. Information relating to the salary comparison was presented to the board. Ms. Cole recommended the following:

A suggested raise to 2% of the 2022-2023 annual budget for CareerSource Escarosa CEO Total Compensation = \$175,274.64 | Salary = \$130,000.00

- Estimated Total Retirement Benefits: \$15,600.00 Annually
  - Retirement Benefits: auto 2% benefit of base salary = \$2,600.00
  - Personal contribution to Retirement: Match up to 5% = \$9,100.00

- Estimated Employer Paid Insurance: \$9,175.64
- Estimated Cashed-In or Funded Leave Time: \$7,500.00
- Estimated Annual Incentive for Performance as 10% of Salary: \$13,000.00

*Federal Salary Cap restricts the amount of direct salary to Executive Level II of the Federal Executive pay scale. The Office of Personnel Management released new salary levels for the Executive Pay Scale and effective January 2, 2022, the salary limitation for Executive Level II is \$203,700 for 2022.*

She also recommended extending the CEO's contract to an additional five (5) years, as his performance has been favorable.

There was discussion regarding the impact of a salary increase as it relates to indirect costs; timing between last CEO review - two (2) years; administrative rate; and inquiry of recommended salary being locked in with the five (5) year contract extension.

**Action Taken: Motion by Tawana Gilbert, and seconded by Fred Genkin to approve raising the CEO's salary to \$130,000.00 for total compensation of \$175,274.64 as outlined above. Motion carried.**

**Action Taken: Motion by Jeffrey Hondorp, and seconded by Michael Listau to approve extending the CEO's contract to an additional five (5) years. Motion carried.**

#### **CSE BOARD VACANCIES AND OFFICERS ON BOARD**

CSE currently has four (4) business seats vacant (1 Escambia/3 Santa Rosa), and two (2) labor seats vacant.

CSE's Board of Directors Officer seats will be affected with the end of Kathaleen Cole's tenure as Chair, ending June 30, 2023, and possible departure of Scott Luth, Vice Chair, from the board in May 2023. Ms. Cole will move to the seat of Past Chair following her departure of Chair.

CSE's By-Laws states that the Chair shall be chosen by the Board of Directors and all other officers be recommended by a Nominating Committee and approved by the Board of Directors. The Chair requested a Nominating Committee be established to address/nominate the upcoming vacant officer seats on the board. The following members will serve on the Nominating Committee: Jerry Kersey, Michael Listau, Tawana Gilbert, and Jeffrey Hondorp.

**Action Taken: Motion by Jameson Cutchenson, and seconded by Jeffrey Hondorp to approve the members of the Nominating Committee: Jerry Kersey, Michael Listau, Tawana Gilbert, and Jeffrey Hondorp. Motion carried.**

#### **BOARD GOVERNANCE: BOARD ATTENDANCE AND VACANCIES**

The attendance roster was reviewed by the board.

#### **INFORMATION ITEMS**

##### **CHIEF EXECUTIVE OFFICER'S REPORT**

Dr. McBride reported on the following:

- The REACH Act - Reduction of workforce boards: There were three (3) options presented, with option to reduce the 24 workforce boards to 21 boards recommended.

- CSE's CFO position will be posted after the local audit is complete.
- CSE will host the Northwest Florida Employer Focus Group on March 28, 2023.
- The Summer Youth Program Partners application process has begun.
- CSE has partnered with Aetna for a pilot program at CSE. The funds received from the program will be unrestricted - \$50,000.00

CSE's Annual Report 2021-2022 was presented to the board.

There being no further business, the meeting adjourned at 4:35 p.m.

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Kathaleen Cole, Chair  
for Lloyd Reshard, Secretary/Treasurer  
CareerSource Escarosa



CareerSource Escarosa  
Summary of Expenditures  
As of March 31, 2023

Programs	NFA	Total Funds Available (Released)	FY 2021-2022 Life-To-Date Expenditures	Available Funds Remaining	Percent Expended	Award End Date
RESEA	039997	60,356.00	56,545.42	3,810.58	94%	3/31/2023
WIOA - Youth	040050	929,041.00	929,041.00	-	100%	6/30/2023
WIOA - Adult	040161	757,453.00	757,453.00	-	100%	6/30/2023
WIOA - Dislocated Worker	040185	642,537.00	163,619.93	478,917.07	25%	6/30/2023
Get There Faster Veterans and Military Spouses	040840	551,078.00	232,957.74	318,120.26	42%	6/30/2024
Get There Faster At-Risk Floridians	040896	1,037,828.00	116,852.14	920,975.86	11%	6/30/2024
Veterans Program-Disabled Veterans	041042	73,428.00	73,428.00	-	100%	12/31/2023
Veterans Program-Local Veterans	041064	46,007.00	46,007.00	-	100%	12/31/2023
WIOA - Youth	041363	870,776.00	145,214.17	725,561.83	17%	6/30/2024
WIOA - Adult	041509	703,484.00	571,779.50	131,704.50	81%	6/30/2024
WIOA - Dislocated Worker	041533	715,657.00	-	715,657.00	0%	6/30/2024
Wagner Peyser	041588	238,938.00	83,346.63	155,591.37	35%	9/30/2023
WP7B SFY22-23 Military Family Employment Advocacy Program	041612	81,417.00	21,752.88	59,664.12	27%	6/30/2023
Rapid Response	041649	99,993.00	72,646.38	27,346.62	73%	6/30/2023
Apprenticeship Navigator	041672	62,500.00	16,508.18	45,991.82	26%	6/30/2023
Welfare Transition Program - Oct - June	041900	1,029,814.00	354,334.06	675,479.94	34%	6/30/2023
Supplemental Nutrition Assistance Program	041955	118,486.00	78,634.55	39,851.45	66%	9/30/2023
Trade Adjustment Assistance-Trade Adjustment Assistance Case Management	041979	741.08	356.08	385.00	48%	9/30/2023
Trade Adjustment Assistance-Trade Adjustment Assistance Training	041996	15,886.22	11,709.12	4,177.10	74%	9/30/2023
Veterans Program-Local Veterans	042201	27,891.00	23,082.19	4,808.81	83%	12/31/2024
Veterans Program-Disabled Veterans	042332	10,511.00	5,628.22	4,882.78	54%	12/31/2024



CareerSource Escarosa  
BUDGET VARIANCE REPORT  
March 31, 2023

	<b>TOTALS</b>					
<b>TOTAL AVAILABLE FUNDING</b>						
Available Funding PY 2022-2023		\$ 4,835,128				
Carried Forward from PY 2021-2022		\$ 4,074,405				
New Funds Added PY 2022-2023		\$ 318,466				
Deobligations PY 2022-2023		\$ (269,529)				
Planned Carry Forward PY 2023-2024		\$ -				
Transfers PY 2022-2023		\$ -				
<b>Total</b>		<b>\$ 8,958,470</b>				
<b>EXPENDITURES</b>	<b>ACTUAL EXPENDITURES</b>	<b>APPROVED BUDGET</b>	<b>BUDGET VARIANCE Under/(Over)</b>	<b>Expended FAVORABLE 75%</b>		<b>OVER/-UNDER</b>
<b>Board Admin Operating Costs (Indirect)</b>	<b>\$ 343,039</b>	<b>\$ 604,677</b>	<b>\$ 261,638</b>	<b>56.73%</b>		<b>-18.27%</b>
Payroll & Benefits	\$ 216,756	\$ 434,208	\$ 217,452	49.92%	1	-25.08%
Facilities	\$ 12,582	\$ 19,472	\$ 6,890	64.61%	2	-10.39%
Equipment	\$ 216	\$ 1,200	\$ 984	17.96%	3	-57.04%
Operational Support	\$ 113,486	\$ 149,797	\$ 36,311	75.76%	4	0.76%
<b>Board Program Operating Costs Indirect</b>	<b>\$ 70,904</b>	<b>\$ 186,874</b>	<b>\$ 115,970</b>	<b>106.20%</b>		<b>31.20%</b>
Payroll & Benefits	\$ 41,785	\$ 79,200	\$ 37,415	52.76%	5	-22.24%
Facilities	\$ 2,523	\$ 9,565	\$ 7,042	26.37%	6	-48.63%
Equipment	\$ 41	\$ -	\$ (41)	0.00%	7	-75.00%
Operational Support	\$ 26,555	\$ 98,109	\$ 71,554	27.07%	8	-47.93%
<b>One Stop Centers, Program Management, WIOA Direct</b>	<b>\$ 2,730,617</b>	<b>\$ 4,318,995</b>	<b>\$ 1,588,378</b>	<b>63.22%</b>		<b>-11.78%</b>
Payroll & Benefits	\$ 1,604,023	\$ 2,615,866	\$ 1,011,843	61.32%	9	-13.68%

Facilities	\$ 461,137	\$ 740,552	\$ 279,415	62.27%	10	-12.73%
Equipment	\$ 34,020	\$ 8,250	\$ (25,770)	412.37%	11	337.37%
Operational Support	\$ 188,916	\$ 313,413	\$ 124,497	60.28%	12	-14.72%
DEO State Control	\$ 442,521	\$ 640,914	\$ 198,393	69.05%	13	-5.95%
Tuition, Training and Supportive Services Costs	\$ 497,499	\$ 1,319,378	\$ 821,879	37.71%		-37.29%
Tuition/Books/Supplies	\$ 365,073	\$ 1,112,528	\$ 747,455	32.81%	14	-42.19%
Supportive Services	\$ 116,826	\$ 185,350	\$ 68,524	63.03%	15	-11.97%
Supportive Services/ Transportation	\$ 15,600	\$ 21,500	\$ 5,900	72.56%	16	-2.44%
Contracted Service Costs	\$ 560,990	\$ 2,479,609	\$ 1,918,619	22.62%		-52.38%
Specialized Training (EWT, OJT, CET)	\$ 2,047	\$ 203,000	\$ 200,953	1.01%	17	-73.99%
Youth Customer Services	\$ 252,558	\$ 899,225	\$ 646,667	28.09%	18	-46.91%
Work Experience/Internship Youth	\$ 306,385	\$ 549,384	\$ 242,999	55.77%	19	-19.23%
Baptist Health Care GTF Floridian at Risk	\$ -	\$ 828,000	\$ 828,000	0.00%	20	-75.00%
Total Expenditures	\$ 4,203,050	\$ 8,909,533	\$ 4,706,483	47.17%		-27.83%
Balance Available	\$ 4,755,421					
% of Funds Expended				FAVORABLE 75%		
Comments						
OVER/-UNDER		\$ 48,937	not included in the budget			



## BUDGET VARIANCE REPORT COMMENTS

### March 31, 2023

Line Item#	Comments
1, 5, & 9	<ul style="list-style-type: none"> <li>Includes salaries and benefits, employee cost, retirement under spent by \$-484,391.57 /-15.48% of the favorable 75%.</li> </ul>
2, 6, & 10	<ul style="list-style-type: none"> <li>Includes building rent, maintenance, cleaning, and utilities, under spent \$-100,950.27/-13.12% of the favorable 75%.</li> </ul>
3, 7, & 11	<ul style="list-style-type: none"> <li>Includes equipment and software – overspent. \$27,189.20/287.72% of the favorable 75%.</li> </ul>
4, 8, & 12	<ul style="list-style-type: none"> <li>Includes items such as advertising, audit, bank, communication, consulting, copier, legal, cloud services, security guard, insurance, meetings, memberships, finance charge, postage, publication&amp; subscriptions, equipment rental, office supplies, staff training, travel, outreach, job fairs, work verification, PEO fees under spent \$-92,032.15/-16.40% of the favorable 75%.</li> </ul>
13	<ul style="list-style-type: none"> <li>DEO merit staff salaries and benefits paid and controlled by the State Wagner Peyser DVOP and LVER. Under spent \$-38,164.61/ -5.95% of the favorable 75%.</li> </ul>
14	<ul style="list-style-type: none"> <li>Expenditures are based on the number of customers determined eligible for ITA's under spent \$-469,322.89/-42.19% of the favorable 75%. The Budget includes the approved 30% of available Adult and Dislocated Workers program funds for ITA's in accordance with the accountability act. We are currently at 32.74% over 2.74% of the 30% Adult and Dislocated Workers program expenditures.</li> </ul>
15	<ul style="list-style-type: none"> <li>Expenditures are based on the number of customers determined eligible for supportive services under spent \$22,186.50/11.97% of the favorable 75%.</li> </ul>
16	<ul style="list-style-type: none"> <li>Transportation expenditures are under spent \$-525.00/-2.44% of the favorable 75%.</li> </ul>
17	<ul style="list-style-type: none"> <li>The OJT providers/agreements under spent -\$150203.05/-73.99% of the favorable 75%.</li> </ul>
18	<ul style="list-style-type: none"> <li>Youth Services Sub-Awards expenditures are under spent – \$-421,860.56/-46.91% of the favorable 75%.</li> </ul>
19	<ul style="list-style-type: none"> <li>Youth Work Experience Sub-Awards expenditures are under spent -\$105,652.76/-19.23% of the favorable 75%.</li> </ul>
20	<ul style="list-style-type: none"> <li>Get There Faster At-Risk Floridians / Baptist Health Care Contract expenditures are under spent -\$621,000/-75% of the favorable 75%.</li> </ul>

- All funding combined the expenditures are under -\$2,479,101.94/ -27.83% of the favorable 75% of the budget.
- Funding not included in the budget \$48,937 is funds Added during the year minus funds De-obligated during the year.

**CAREERSOURCE ESCAROSA  
DEMAND OCCUPATIONS REVIEW COMMITTEE  
LOCAL TARGETED OCCUPATIONS LIST ANNUAL SUBMISSION**

**DATE:** May 9, 2023

**COMMITTEE MEMBERS:** Scott Luth (Chair), Michael Listau, Charlin Knight,  
Shannon Ogletree, and Steven Harrell

**ITEMS FOR DISCUSSION**

• **Local Targeted Occupations List Annual Submission**

Administrative Policy 82 requires Local Workforce Development Boards (LWDBs) to develop Local Targeted Occupations Lists (TOLs) in consultation with local business and industry representatives. LTOLs help LWDBs determine the occupations for which eligible participants may receive training assistance under the Workforce Innovation and Opportunity Act.

The DOL assists LWDBs in determining which occupational training programs can be supported with WIOA Individual Training Accounts (ITAs). Training programs must relate to the occupations on the DOL before ITAs can be applied. CSE's 2022-2023 Targeted Occupations List (TOL) will require review for additions/deletions. Additions to the TOL must be in accordance with selection criteria.

• **Additions to CSE's WIOA Eligible Training Provider List (ETPL) Request**

The training providers from Fortis Institute and George Stone Technical College has requested additional training programs to CSE's ETPL. The below training programs are being requested:

Fortis Institute - Medical Assistant and Practical Nursing (LPN)

George Stone Technical College - Welding Technology

The Demand Occupations Review Committee met on May 9, 2023 to review CSE's Local Targeted Occupations List (LTOL) and additions to CSE's WIOA Eligible Training Provider List (ETPL) request. The Committee voted as follows: 1) to accept the current LTOL as is without any additions/deletion, and 2) approve additions to CSE's WIOA ETPL as requested.

**RECOMMENDATION(s):** 1) Approve CSE's current Local Targeted Occupations List as is without any additions/deletions, and 2) approve additions to CSE's WIOA Eligible Training Provider List as request.

# 2022-23 Florida Statewide Demand Occupations List

## Post Secondary Adult Vocational Certificate or College Credit Certificate/Associate Degree

Sorted by Occupational Title

### Selection Criteria:

- 1 FLDOE Training Codes 3 (PSAV Certificate)  
or 4 (College Credit Certificate/Associate Degree)
- 2 500 annual openings and average growth rate of 1.6% or  
1,200 annual openings with any positive growth
- 3 Mean Wage of \$16.14/hour and Entry Wage of \$13.18/hour
- 4 High Skill/High Wage (HSHW) Occupations:  
Mean Wage of \$25.28/hour and Entry Wage of \$16.14/hour

SOC Code†	HSHW††	Occupational Title†	Annual	Annual	2020 Hourly Wage		FLDOE	In EFI	STEM	New
			% Growth	Openings	Mean	Entry	Training	Targeted		
							Code	Industry?	Occupation?	to List?
493011	HSHW	Aircraft Mechanics and Service Technicians	2.86	1,509	32.76	19.73	3	Yes	No	
274011		Audio and Video Technicians	3.63	932	24.00	14.18	4	No	No	
433031		Bookkeeping, Accounting, and Auditing Clerks	0.52	11,538	20.36	13.81	4	Yes	No	
493031		Bus and Truck Mechanics and Diesel Engine Specialists	1.63	1,356	24.01	16.64	3	Yes	No	
131020	HSHW	Buyers and Purchasing Agents	0.33	2,324	31.36	18.98	4	Yes	No	Yes
535021		Captains, Mates, and Pilots of Water Vessels	1.96	532	39.00	14.77	3	Yes	No	
435011		Cargo and Freight Agents	1.63	826	21.40	14.08	3	Yes	No	Yes
472031		Carpenters	1.29	6,614	20.22	14.57	3	No	No	
472051		Cement Masons and Concrete Finishers	1.06	1,579	19.14	14.26	3	No	No	
351011		Chefs and Head Cooks	2.90	1,880	26.59	15.31	3	No	No	
131031	HSHW	Claims Adjusters, Examiners, and Investigators	0.34	2,054	31.58	20.20	3	Yes	No	
292010		Clinical Laboratory Technologists and Technicians	1.67	1,607	25.47	15.07	4	Yes	No	
532012	HSHW	Commercial Pilots	2.00	538	60.80	24.50	3	Yes	No	
131141	HSHW	Compensation, Benefits, and Job Analysis Specialists	1.94	688	27.61	18.52	4	Yes	No	
131041	HSHW	Compliance Officers	1.48	2,245	33.00	17.49	3	Yes	No	
151231	HSHW	Computer Network Support Specialists	1.66	834	31.77	18.35	3	Yes	Yes	Yes
151299	HSHW	Computer Occupations, All Other	1.64	1,186	38.03	19.27	3	Yes	Yes	
151211	HSHW	Computer Systems Analysts	2.13	2,676	42.29	25.33	4	Yes	Yes	
151232		Computer User Support Specialists	2.13	4,313	24.89	15.43	3	Yes	Yes	
474011	HSHW	Construction and Building Inspectors	1.25	1,208	29.39	18.84	3	Yes	No	Yes
119021	HSHW	Construction Managers	2.10	3,342	50.70	28.86	4	No	No	
131051	HSHW	Cost Estimators	1.10	1,318	31.39	19.39	4	No	No	
151245	HSHW	Database Administrators and Architects	2.38	725	46.29	26.88	4	Yes	Yes	
319091		Dental Assistants	1.51	2,649	19.80	15.22	3	Yes	No	
173023	HSHW	Electrical and Electronic Engineering Technologists and Technicians	1.78	731	28.99	17.65	4	Yes	Yes	Yes
472111		Electricians	1.91	5,609	22.06	15.51	3	No	No	

Source: Florida Department of Economic Opportunity, Bureau of Workforce Statistics and Economic Research (WSER)

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- 4 High Skill/High Wage (HSHW) Occupations:  
Mean Wage of \$25.28/hour and Entry Wage of \$16.14/hour

SOC Code†	HSHW††	Occupational Title†	Annual	Annual	2020 Hourly Wage		FLDOE	In EFI	STEM	New
			% Growth	Openings	Mean	Entry	Training	Targeted		
							Code	Industry?	Occupation?	to List?
132098	HSHW	Financial and Investment Analysts, Financial Risk Specialists, and Financial Specialists, All Other	1.86	2,229	36.70	20.72	3	Yes	No	Yes
332011		Firefighters	1.13	1,618	25.35	15.95	3	No	No	
471011	HSHW	First-Line Supervisors of Construction Trades and Extraction Workers	1.60	5,670	30.37	19.97	4	No	No	
371012		First-Line Supervisors of Landscaping, Lawn Service, and Groundskeeping Workers	2.37	1,754	23.97	15.45	3	No	No	
491011	HSHW	First-Line Supervisors of Mechanics, Installers, and Repairers	1.62	3,138	30.83	19.59	3	No	No	
411012	HSHW	First-Line Supervisors of Non-Retail Sales Workers	0.40	2,343	40.97	22.70	4	No	No	
431011	HSHW	First-Line Supervisors of Office and Administrative Support Workers	0.84	11,717	28.26	17.81	4	Yes	No	
391098		First-Line Supervisors of Personal Service and Entertainment and Recreation Workers, Except Gambling	2.62	1,992	22.64	14.38	3	No	No	
511011	HSHW	First-Line Supervisors of Production and Operating Workers	1.42	2,722	29.36	18.69	3	Yes	No	
411011		First-Line Supervisors of Retail Sales Workers	0.88	10,637	22.76	14.22	3	No	No	
531047	HSHW	First-Line Supervisors of Transportation and Material Moving Workers, Except Aircraft Cargo Handling S	1.75	2,868	27.03	16.93	3	Yes	No	Yes
119051	HSHW	Food Service Managers	1.81	3,364	28.03	17.18	4	No	No	
111021	HSHW	General and Operations Managers	1.92	14,755	51.80	23.11	4	Yes	No	
271024		Graphic Designers	1.43	1,759	24.81	15.68	4	Yes	No	
499021		Heating, Air Conditioning, and Refrigeration Mechanics and Installers	1.48	3,701	21.85	15.26	3	No	No	
533032		Heavy and Tractor-Trailer Truck Drivers	1.34	12,116	20.74	13.91	3	No	No	
499041		Industrial Machinery Mechanics	2.37	1,585	24.71	16.39	3	Yes	No	
537051		Industrial Truck and Tractor Operators	1.22	3,260	18.48	13.27	3	Yes	No	
151212	HSHW	Information Security Analysts	4.93	883	45.77	27.75	3	Yes	Yes	
413021		Insurance Sales Agents	1.49	5427	29.6	15.06	3	Yes	No	
292061		Licensed Practical and Licensed Vocational Nurses	1.72	4,214	22.45	18.33	3	Yes	No	
132072	HSHW	Loan Officers	0.85	1,394	36.61	17.13	4	Yes	No	
119081	HSHW	Lodging Managers	1.97	543	31.72	17.69	4	No	No	Yes
514041		Machinists	1.71	1,100	20.93	14.51	3	Yes	No	Yes
319092		Medical Assistants	3.14	8,736	16.74	13.51	3	Yes	No	
292098		Medical Dosimetrists, Medical Records Specialists, and Health Technologists and Technicians, All Other	1.70	2,227	21.04	14.20	3	Yes	No	
131121		Meeting, Convention, and Event Planners	2.56	1,018	24.20	14.10	4	No	No	

Source: Florida Department of Economic Opportunity, Bureau of Workforce Statistics and Economic Research (WSER)

## 2022-23 Florida Statewide Demand Occupations List

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Sorted by Occupational Title

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1,200 annual openings with any positive growth
- 3 Mean Wage of \$16.14/hour and Entry Wage of \$13.18/hour
- 4 High Skill/High Wage (HSHW) Occupations:  
Mean Wage of \$25.28/hour and Entry Wage of \$16.14/hour

SOC Code†	HSHW††	Occupational Title†	Annual	Annual	2020 Hourly Wage		FLDOE	In EFI	STEM	New
			% Growth	Openings	Mean	Entry	Training Code	Targeted Industry?	Occupation?	to List?
151244	HSHW	Network and Computer Systems Administrators	1.76	1,513	39.71	25.41	4	Yes	Yes	
472073		Operating Engineers and Other Construction Equipment Operators	1.32	2,593	20.44	14.77	3	No	No	
472141		Painters, Construction and Maintenance	1.40	3,131	18.12	13.79	3	No	No	
232011		Paralegals and Legal Assistants	1.95	3,937	25.10	16.95	3	Yes	No	
372021		Pest Control Workers	1.90	1,535	18.85	13.32	3	No	No	Yes
319097		Phlebotomists	2.86	1,116	16.68	13.36	3	Yes	No	
312021	HSHW	Physical Therapist Assistants	3.82	1,121	30.28	21.23	4	Yes	No	
472152		Plumbers, Pipefitters, and Steamfitters	1.49	3,412	21.92	15.59	3	No	No	
333051	HSHW	Police and Sheriff/Es Patrol Officers	1.10	3,295	30.13	20.83	3	No	No	
251199		Postsecondary Teachers, All Other	1.12	1,956	26.86	13.69	4	No	No	
131198	HSHW	Project Management Specialists and Business Operations Specialists, All Other	1.88	10,076	35.31	18.03	4	Yes	No	
119141	HSHW	Property, Real Estate, and Community Association Managers	1.34	3,134	29.99	17.14	4	No	No	
292034	HSHW	Radiologic Technologists and Technicians	1.71	1,023	27.69	19.63	3	Yes	No	
419021		Real Estate Brokers	1.65	754	32.12	14.88	3	No	No	
291141	HSHW	Registered Nurses	1.54	12,883	33.42	25.51	4	Yes	No	
291126	HSHW	Respiratory Therapists	2.92	685	28.91	24.43	4	Yes	No	
414012		Sales Representatives, Wholesale and Manufacturing, Except Technical and Scientific Products	1.19	9,272	31.64	14.78	3	Yes	No	
414011	HSHW	Sales Representatives, Wholesale and Manufacturing, Technical and Scientific Products	1.49	2,439	44.18	18.61	3	Yes	Yes	
492098		Security and Fire Alarm Systems Installers	1.99	785	21.74	15.08	3	No	No	
292055		Surgical Technologists	1.70	782	22.46	16.39	3	Yes	No	
492022	HSHW	Telecommunications Equipment Installers and Repairers, Except Line Installers	1.04	2,280	27.56	18.44	3	No	No	
472044		Tile and Stone Setters	2.53	771	18.88	14.33	3	No	No	
151257	HSHW	Web Developers and Digital Interface Designers	2.35	803	32.55	18.24	3	Yes	Yes	
514121		Welders, Cutters, Solderers, and Brazers	1.68	1,746	21.04	15.19	3	Yes	No	

†SOC Code and Occupational Title refer to Standard Occupational Classification codes and titles.

††HSHW = High Skill/High Wage.

Source: Florida Department of Economic Opportunity, Bureau of Workforce Statistics and Economic Research (WSER)



## 2022-23 Regional Demand Occupations List

Sorted by Occupational Title

Workforce Development Area 1 - Escambia and Santa Rosa Counties

### Selection Criteria:

- 1 FLDOE Training Code 3 (PSAV Certificate), 4 (Community College Credit/Degree), or 5 (Bachelor's Degree)
- 2 30 annual openings and positive growth
- 3 Mean Wage of \$15.46/hour and Entry Wage of \$12.62/hour
- 4 High Skill/High Wage (HSHW) Occupations:  
Mean Wage of \$24.21/hour and Entry Wage of \$15.46/hour

SOC Code†	HSHW††	Occupational Title†	Regional				Statewide		
			Annual % Growth	Annual Openings	2020 Hourly Wage Mean	2020 Hourly Wage Entry	Annual % Growth	Annual Openings	2020 Hourly Wage Mean
132011	HSHW	Accountants and Auditors	1.35	156	30.74	15.89	1.59	8,177	36.04
113010	HSHW	Administrative Services and Facilities Managers	1.44	31	35.77	22.24	1.86	1,634	45.03
493011	HSHW	Aircraft Mechanics and Service Technicians	2.37	81	38.61	25.97	2.86	1,509	32.76
532011*	HSHW	Airline Pilots, Copilots, and flight Engineers	1.44	610	113.51	69.15	2.00	538	60.80
274011		Audio and Video Technicians	1.98	23	20.80	14.06	3.63	932	24.00
493021		Automotive Body and Related Repairers	1.26	1,104	21.85	14.10	1.5	969	23.99
493023		Automotive Service Technicians and Mechanics	0.80	119	22.67	14.79	1.02	4,922	21.09
433031		Bookkeeping, Accounting, and Auditing Clerks	0.01	239	18.36	12.40	0.52	11,538	20.36
493031		Bus and Truck Mechanics and Diesel Engine Specialists	1.08	45	22.82	16.48	1.63	1,356	24.01
131199*	HSHW	Business Operations Specialists, All Other	0.28	145	28.34	15.67	1.88	10,076	35.31
131020	HSHW	Buyers and Purchasing Agents	0.29	42	28.49	18.30	0.33	2,324	31.36
535021		Captains, Mates, and Pilots of Water Vessels	-0.15	7	35.12	27.58	1.96	532	39.00
435011		Cargo and Freight Agents	2.98	18	24.77	15.31	1.63	826	21.40
472031		Carpenters	0.56	115	21.53	14.94	1.29	6,614	20.22
472051		Cement Masons and Concrete Finishers	0.75	30	18.11	14.96	1.06	1,579	19.14
351011		Chefs and Head Cooks	2.00	45	15.00	9.69	2.90	1,880	26.59
131031	HSHW	Claims Adjusters, Examiners, and Investigators	-0.04	21	26.18	17.73	0.34	2,054	31.58
292010		Clinical Laboratory Technologists and Technicians	1.18	34	24.62	15.37	1.67	1,607	25.47
532012	HSHW	Commercial Pilots	1.61	22	31.82	24.37	2.00	538	60.80
211099		Community and Social Service Specialists, All Other	1.33	53	16.79	11.89	1.3	1,274	20.53
131141	HSHW	Compensation, Benefits, and Job Analysis Specialists	1.38	12	27.56	19.16	1.94	688	27.61
131041	HSHW	Compliance Officers	1.21	21	29.53	16.13	1.48	2,245	33.00
151231	HSHW	Computer Network Support Specialists	1.30	26	23.94	15.11	1.66	834	31.77
151299	HSHW	Computer Occupations, All Other	-0.07	34	41.10	22.59	1.64	1,186	38.03
151211	HSHW	Computer Systems Analysts	2.12	37	30.53	18.73	2.13	2,676	42.29
151232		Computer User Support Specialists	1.68	62	20.80	14.53	2.13	4,313	24.89
474011	HSHW	Construction and Building Inspectors	0.46	16	31.93	18.94	1.25	1,208	29.39
119021		Construction Managers	1.61	46	32.87	12.75	2.10	3,342	50.70
131051	HSHW	Cost Estimators	0.81	20	30.92	22.09	1.10	1,318	31.39
151245	HSHW	Database Administrators and Architects	2.14	9	47.70	32.14	2.38	725	46.29
319091		Dental Assistants	1.98	60	19.25	13.77	1.51	2,649	19.80
292021*	HSHW	Dental Hygienists	1.42	1,022	28.14	18.37	1.44	937	32.63
292032	HSHW	Diagnostic Medical Sonographers	2.57	522	30.43	22.17	1.44	937	32.63
212021		Directors, Religious Activities and Education	1.47	50	19.99	13.55	1.01	989	22.54

Source: Florida Department of Economic Opportunity, Bureau of Workforce Statistics and Economic Research (WSER)

## 2022-23 Regional Demand Occupations List

Sorted by Occupational Title

Workforce Development Area 1 - Escambia and Santa Rosa Counties

### Selection Criteria:

- 1 FLDOE Training Code 3 (PSAV Certificate), 4 (Community College Credit/Degree), or 5 (Bachelor's Degree)
- 2 30 annual openings and positive growth
- 3 Mean Wage of \$15.46/hour and Entry Wage of \$12.62/hour
- 4 High Skill/High Wage (HSHW) Occupations:  
Mean Wage of \$24.21/hour and Entry Wage of \$15.46/hour

SOC Code†	HSHW††	Occupational Title†	Regional				Statewide		
			Annual % Growth	Annual Openings	2020 Hourly Wage Mean	2020 Hourly Wage Entry	Annual % Growth	Annual Openings	2020 Hourly Wage Mean
173023	HSHW	Electrical and Electronic Engineering Technologists and Technicians	1.07	18	32.81	23.25	1.78	731	28.99
472111		Electricians	1.82	106	22.21	16.71	1.91	5,609	22.06
252021	HSHW	Elementary School Teachers, Except Special Education	0.69	234	29.18	20.32	0.89	5,795	27.66
292041*		Emergency Medical Technicians and Paramedics	1.08	48	20.38	13.38	1.7	2,227	21.04
132098	HSHW	Financial and Investment Analysts, Financial Risk Specialists, and Financial Specialists, All Other	0.70	36	35.08	22.17	1.86	2,229	36.70
113031	HSHW	Financial Managers	2.13	51	48.78	29.25	2.77	3,444	65.55
332011		Firefighters	0.79	38	19.77	13.17	1.13	1,618	25.35
471011	HSHW	First-Line Supervisors of Construction Trades and Extraction Workers	1.18	107	27.03	18.37	1.60	5,670	30.37
351012		First-Line Supervisors of Food Preparation and Serving Workers	1.77	259	19.41	13.19	2.58	11,813	18.23
371012		First-Line Supervisors of Landscaping, Lawn Service, and Groundskeeping Workers	N/A	N/A	N/A	N/A	2.37	1,754	23.97
491011	HSHW	First-Line Supervisors of Mechanics, Installers, and Repairers	0.99	73	31.08	21.41	1.62	3,138	30.83
411012	HSHW	First-Line Supervisors of Non-Retail Sales Workers	0.10	41	31.89	18.87	0.40	2,343	40.97
431011	HSHW	First-Line Supervisors of Office and Administrative Support Workers	0.14	264	24.82	16.09	0.84	11,717	28.26
391098		First-Line Supervisors of Personal Service and Entertainment and Recreation Workers, Except Gambling	1.35	30	21.63	12.85	2.62	1,992	22.64
511011	HSHW	First-Line Supervisors of Production and Operating Workers	1.55	56	32.64	18.48	1.42	2,722	29.36
411011		First-Line Supervisors of Retail Sales Workers	0.53	264	20.60	14.14	0.88	10,637	22.76
531047	HSHW	First-Line Supervisors of Transportation and Material Moving Workers, Except Aircraft Cargo Handling Su	N/A	N/A	N/A	N/A	1.75	2,868	27.03
119051	HSHW	Food Service Managers	1.15	64	28.28	18.79	1.81	3,364	28.03
111021	HSHW	General and Operations Managers	1.57	280	41.06	21.74	1.92	14,755	51.80
472121		Glaziers	1.69	721	20.30	15.19	1.42	706	20.32
271024		Graphic Designers	0.63	29	22.92	15.23	1.43	1,759	24.81
292099*		Health Technologists and Technicians, All Other	1.72	941	21.43	13.45	1.70	782	22.46
319099		Healthcare Support Workers, All Other	1.11	35	20.05	14.23	1.66	803	N/A
499021		Heating, Air Conditioning, and Refrigeration Mechanics and Installers	1.18	69	19.71	14.24	1.48	3,701	21.85
533032		Heavy and Tractor-Trailer Truck Drivers	0.83	169	17.97	13.96	1.34	12,116	20.74
131071	HSHW	Human Resources Specialists	1.88	85	27.38	16.77	1.74	4,239	29.54
499041	HSHW	Industrial Machinery Mechanics	2.90	60	27.55	21.71	2.37	1,585	24.71
537051		Industrial Truck and Tractor Operators	1.13	30	17.79	13.46	1.22	3,260	18.48
151212	HSHW	Information Security Analysts	4.64	5	49.29	33.84	4.93	883	45.77
413021	HSHW	Insurance Sales Agents	1.69	51	32.93	16.95	1.49	5,427	29.60
292061		Licensed Practical and Licensed Vocational Nurses	1.51	94	21.07	17.50	1.72	4,214	22.45
434131		Loan Interviewers and Clerks	1.14	66	21.19	16.03	1.33	1,189	20.85
132072	HSHW	Loan Officers	0.64	28	N/A	N/A	0.85	1,394	36.61
119081	HSHW	Lodging Managers	0.60	13	26.86	16.12	1.97	543	31.72

Source: Florida Department of Economic Opportunity, Bureau of Workforce Statistics and Economic Research (WSER)

## 2022-23 Regional Demand Occupations List

Sorted by Occupational Title

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- 4 High Skill/High Wage (HSHW) Occupations:  
Mean Wage of \$24.21/hour and Entry Wage of \$15.46/hour

SOC Code†	HSHW††	Occupational Title†	Regional				Statewide		
			Annual % Growth	Annual Openings	2020 Hourly Wage Mean	Entry	Annual % Growth	Annual Openings	2020 Hou Mean
514041		Machinists	2.26	15	20.14	14.30	1.71	1,100	20.93
499071		Maintenance and Repair Workers, General	1.67	11,523	18.01	12.39	181	11,468	18.46
131111	HSHW	Management Analysts	1.84	160	37.38	24.35	2.47	7,009	40.46
119199*	HSHW	Managers, All Other	1.20	76	43.82	24.49	1.06	4,905	49.14
131161	HSHW	Market Research Analysts and Marketing Specialists	3.11	64	26.99	15.70	3.46	5,811	29.84
319011	HSHW	Massage Therapists	4.00	31	24.84	15.22	3.97	1,815	19.49
119111	HSHW	Medical and Health Services Managers	3.62	71	47.34	31.94	N/A	N/A	N/A
319092		Medical Assistants	2.66	196	15.88	13.18	3.14	8,736	16.74
292098		Medical Dosimetrists, Medical Records Specialists, and Health Technologists and Technicians, All Other	1.08	48	20.38	13.38	1.70	2,227	21.04
436013		Medical Secretaries and Administrative Assistants	1.41	114	16.16	13.19	1.88	4,369	16.89
131121		Meeting, Convention, and Event Planners	3.69	12	19.15	13.80	2.56	1,018	24.20
252022	HSHW	Middle School Teachers, Except Special and Career/Technical Education	0.72	103	26.48	18.79	0.89	2,512	28.76
151244	HSHW	Network and Computer Systems Administrators	0.63	25	32.05	22.32	1.76	1,513	39.71
472073		Operating Engineers and Other Construction Equipment Operators	1.42	74	18.64	13.35	1.32	2,593	20.44
472141		Painters, Construction and Maintenance	0.79	64	17.48	13.68	1.40	3,131	18.12
232011		Paralegals and Legal Assistants	1.14	85	22.26	16.00	1.95	3,937	25.10
119198	HSHW	Personal Service Managers, All Other; Entertainment and Recreation Managers, Except Gambling; and M	0.59	65	48.31	29.66	1.06	4,905	49.14
372021		Pest Control Workers	N/A	N/A	N/A	N/A	1.90	1,535	18.85
292052		Pharmacy Technicians	1.46	74	16.70	12.83	1.46	2,735	16.77
319097		Phlebotomists	1.65	48	17.27	12.79	2.86	1,116	16.68
312021	HSHW	Physical Therapist Assistants	3.03	20	27.27	22.88	3.82	1,121	30.28
472151		Pipelayers	1.39	559	19.38	16.19	1.26	458	18.94
472152		Plumbers, Pipefitters, and Steamfitters	0.88	65	21.33	15.43	1.49	3,412	21.92
333051		Police and Sheriff/Es Patrol Officers	0.78	59	22.18	17.58	1.10	3,295	30.13
251199		Postsecondary Teachers, All Other	N/A	N/A	N/A	N/A	1.12	1,956	26.86
131198	HSHW	Project Management Specialists and Business Operations Specialists, All Other	1.13	196	31.98	17.18	1.88	10,076	35.31
119141	HSHW	Property, Real Estate, and Community Association Managers	0.50	51	26.75	16.15	1.34	3,134	29.99
292053		Psychiatric Technicians	2.15	931	16.00	12.78	2.15	866	15.91
292034	HSHW	Radiologic Technologists and Technicians	1.09	27	25.08	17.85	1.71	1,023	27.69
419021		Real Estate Brokers	N/A	N/A	N/A	N/A	1.65	754	32.12
419022		Real Estate Sales Agents	0.87	73	24.48	14.78	1.63	4,521	29.39
291141	HSHW	Registered Nurses	1.15	258	30.13	24.29	1.54	12,883	33.42
291126	HSHW	Respiratory Therapists	2.39	10	27.34	25.04	2.92	685	28.91
472181		Roofers	2.10	63	15.36	11.90	1.59	3,032	17.55

Source: Florida Department of Economic Opportunity, Bureau of Workforce Statistics and Economic Research (WSER)

## 2022-23 Regional Demand Occupations List

Sorted by Occupational Title

Workforce Development Area 1 - Escambia and Santa Rosa Counties

### Selection Criteria:

- 1 FLDOE Training Code 3 (PSAV Certificate), 4 (Community College Credit/Degree), or 5 (Bachelor's Degree)
- 2 30 annual openings and positive growth
- 3 Mean Wage of \$15.46/hour and Entry Wage of \$12.62/hour
- 4 High Skill/High Wage (HSHW) Occupations:  
Mean Wage of \$24.21/hour and Entry Wage of \$15.46/hour

SOC Code†	HSHW††	Occupational Title†	Regional				Statewide		
			Annual % Growth	Annual Openings	2020 Hourly Wage Mean	Entry	Annual % Growth	Annual Openings	2020 Hou Mean
414012		Sales Representatives, Wholesale and Manufacturing, Except Technical and Scientific Products	1.15	157	28.95	13.10	1.19	9,272	31.64
414011	HSHW	Sales Representatives, Wholesale and Manufacturing, Technical and Scientific Products	1.07	17	32.39	16.36	1.49	2,439	44.18
535011*		Sailors and Marine Oilers	2.21	555	15.40	13.35	2.29	198	35.28
413031	HSHW	Securities, Commodities, and Financial Services Sales Agents	0.59	42	28.77	16.49	1.44	3,268	37.35
492098		Security and Fire Alarm Systems Installers	2.23	11	19.54	15.23	1.99	785	21.74
253021*		Self-Enrichment Education Teachers	1.96	32	22.64	16.07	1.46	3,678	21.85
472211		Sheet Metal Workers	0.85	55	20.78	14.70	1.52	958	20.44
211093		Social and Human Service Assistants	1.58	45	17.87	13.37	2.11	1,870	17.38
151256	HSHW	Software Developers and Software Quality Assurance Analysts and Testers	2.97	101	45.72	29.72	3.86	7,095	48.10
472221*		Structural Iron and Steel Workers	1.87	506	21.16	16.08	1.40	3,131	18.12
211018	HSHW	Substance Abuse, Behavioral Disorder, and Mental Health Counselors	2.90	50	24.94	17.43	2.87	2,006	22.10
292055		Surgical Technologists	1.33	19	21.20	17.04	1.70	782	22.46
253097		Teachers and Instructors, All Other, Except Substitute Teachers	0.57	112	26.58	14.15	1.46	3,678	21.85
492022	HSHW	Telecommunications Equipment Installers and Repairers, Except Line Installers	0.88	32	28.48	18.64	1.04	2,280	27.56
472044		Tile and Stone Setters	1.72	7	14.88	12.91	2.53	771	18.88
131151	HSHW	Training and Development Specialists	1.20	41	25.17	15.57	2.02	2,403	29.14
113071	HSHW	Transportation, Storage, and Distribution Managers	1.35	513	46.32	26.13	1.44	542	46.81
253097	HSHW	Tutors and Teachers and Instructors, All Other	0.43	84	30.61	17.39	1.46	3,678	21.85
292056		Veterinary Technologists and Technicians	2.12	33	17.17	14.45	3.39	1,020	17.07
151257	HSHW	Web Developers and Digital Interface Designers	2.53	8	20.15	10.79	2.35	803	32.55
514121		Welders, Cutters, Solderers, and Brazers	0.98	37	19.52	14.08	1.68	1,746	21.04

\*Statewide Data based on similar SOC Code

†SOC Code and Occupational Title refer to Standard Occupational Classification codes and titles.

††HSHW = High Skill/High Wage.


N/A = Not available (either due to lack of data, or as a result of suppression requirements to protect confidentiality)

†††Qualifying Level:

R = Meets regional wage and openings criteria based on state Labor Market Statistics employer survey data. Regional data are shown.

S = Meets statewide wage and openings criteria, but does not reach regional criteria based on state Labor Market Statistics employer survey data. Statewide data are shown.

NR = Not releasable.

 <b>Administrative Policy</b>		<b>POLICY NUMBER 82</b>
<b>Title:</b>	Local Targeted Occupations List Requirements	
<b>Program:</b>	Workforce Innovation and Opportunity Act	
<b>Adopted:</b>	February 5, 2014	
<b>Updated:</b>	June 18, 2018	

## **I. PURPOSE**

The purpose of this policy is to provide Local Workforce Development Boards (LWDBs) the Local Targeted Occupations List requirements and process.

## **II. BACKGROUND**

On November 7, 2013, the CareerSource Florida Board of Directors approved a Local Targeted Occupations List (TOL) process and transferred the identification and selection of occupations relevant to local areas. This process was adopted to promote greater strategic business and industry involvement in resource allocation, target training funds for workers needing improved employment and earning opportunities, and to better and more expeditiously serve employers in industry sectors lacking skilled workers.

The TOL is required to develop strategies to target high-growth and emerging occupations that are critical to the local economy. With occupations identified and listed for their area, LWDBs can direct training resources for occupations in demand to assist job seekers, as well as local area workers seeking better employment and higher-earning opportunities. The improved TOL process enhances collaboration between each LWDB and its stakeholders, resulting in a skilled workforce responsive to industry talent needs.

### **Revision History**

This policy updates and replaces FG OSPS 82 - Regional Targeted Occupations List Process, February 5, 2014.

### **III. AUTHORITY**

WIOA Public Law 113-128 Sections [3\(23\)\(B\)](#) and [134\(c\)\(3\)\(G\)\(iii\)](#)  
Florida Statutes, Section [1003.492 \(2\)\(b\)](#); and Section [445.004\(6\)](#)  
Action Item 1 [WFI BOD 11-07-2013 Agenda Packet](#)

### **IV. POLICIES AND PROCEDURES**

The Florida Department of Economic Opportunity (DEO), Bureau of Labor Market Statistics (LMS) publishes, on an annual basis, Florida's statewide demand occupations list and 24 local area demand occupations lists of high growth/high wage occupations. The LWDBs use the lists, along with other resources, to develop their own Local Targeted Occupations Lists.

To develop their TOLs, LWDBs should:

- Use the statewide and regional Demand Occupations Lists published by LMS as a starting point.
- Solicit the input of business and industry representatives in their area regarding the need to add occupations to or remove occupations from these lists.
- Use additional labor market resources available to assist with developing local TOLs.
- Add additional occupations to their lists beyond what is on the LMS list, as needed, based on local demand.

#### **Application of TOL to Different Forms of WIOA Training**

The requirements in this Administrative Policy do not apply to on-the-job training (OJT), customized training, transitional jobs, incumbent worker training, and entrepreneurship training.

#### **Local Workforce Development Board Local Plan**

Each LWDB shall revise, as needed, its local plan to incorporate and describe the following:

- The strategies the LWDB will employ in establishing its local policies to build a skilled workforce around the targeted occupational and industry areas, including the level(s) of training subsidy issued to participants through Individual Training Accounts (ITAs).
- The occupations being targeted and how they align with Florida's targeted and infrastructure industries and their local economic development priorities.<sup>1</sup>

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<sup>1</sup> LWDBs do not need to revise their local plans if these elements are already addressed. However, if the LWDB's current local plan conflicts with this policy, the local plan will need to be revised to comply the policy.

- How employers and industry associations will provide active feedback in the development of the TOL and how the local area will work with employers on any changes to the local list.
- How the occupational areas in the local area align with each of the educational programs. LWDBs must identify the appropriate Standard Occupational Classification (SOC) code for each occupational area, using the Classification of Instructional Program (CIP) to SOC [crosswalk](#). The SOC code will be assigned based on the program title and occupational title as reflected in the crosswalk. If there are gaps or misalignments between occupational areas and available training programs, the local area must identify appropriate sector strategy solutions.
- How the targeted occupational areas will support the LWDB's employment and earnings projected outcomes.

### **Additional Requirements**

- Local policies must provide priority for training that is linked to job openings for businesses in Florida's targeted and infrastructure industries and local economic development priorities.
- All training is limited to two years in duration and must lead to the attainment of industry-recognized certificate or certification, an associate's degree or a bachelor's degree<sup>2</sup>. The two-year duration is not required to be consecutive.
- LWDBs must make available to the public information regarding the process implemented in producing the TOL. LWDBs shall publish their updated TOLs on their websites and submit to DEO a link to their updated TOLs by June 30th of each year.
- LWDBs must update their TOL when occupations are added or deleted, or when there is a change in demand for occupations.

## **V. DEFINITIONS**

- Classification of Instructional Program (CIP) – is a classification instrument used to group academic disciplines at institutions of higher education in the United States and Canada (National Center for Education Statistics (NCES)).
- Standard Occupational Classification (SOC) – is a listing of all occupations in the economy, including private, public, and military occupations, in order to provide a means to compare occupational data produced for statistical purposes across agencies. It is designed to reflect the current occupational work structure in the U.S. and to cover all occupations in which work is performed for pay or profit.

## **VI. RESOURCES**

- [CareerSource Florida Strategic Policy](#)
- [National Center for Education Statistics \(NCES\)](#) - Classification of Instructional Programs

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<sup>2</sup> CareerSource Florida Board of Directors Meeting, Agenda [Packet](#) and [Action Item 1](#).







Is this institution currently a training provider for other Local Workforce Development Boards in Florida?		Yes		Yes		Yes		Yes		Yes
If Yes, provide the name / number of the Board:		Okaloosa Walton		Okaloosa Walton		Okaloosa Walton		Okaloosa Walton		Okaloosa Walton
How long have you provided training?		1997		1997		1997		1997		1997
Do you currently participate in the Florida Education & Training Placement Information Program (FETPIP)?*		Yes		Yes		Yes		Yes		Yes
Does this institution provide classes / programs on-line/distance learning?*		Yes		Yes		Yes		Yes		Yes
Training Provider*										
Total Program Cost*		\$20,817		\$20,846		\$20,053		\$13,356		\$51,357
Tuition Cost*		\$19,320		\$18,968		\$18,350		\$11,952		\$47,326
Book Cost		\$598		\$498		\$432		\$289		\$2,196
Lab Fees		\$100		\$203		\$100		\$103		\$520
Physical / Medical Cost		0		0		0		0		0
Uniforms, Support Services Cost		\$679		\$802		\$1,146		\$512		\$826
Certification, Licensure or Testing Cost		\$120		\$375		\$25		\$405		\$310
Other Cost		0		0		0		0		\$179
Are these programs eligible for Pell Grant?*		Yes		Yes		Yes		Yes		Yes

Total number of persons enrolled in approved training programs*		78	97	45	20	166	61		555
Total number of WIOA participants enrolled in approved training programs*		0	1	0	0	0	0		23
Total number of persons completing these training programs*		13	37	17	6	65	0		81
Total number of WIOA participants completing these programs*		0	1	0	0	0	0		11
Total number of persons awarded a Recognized Postsecondary Credential (or other credential, if applicable.)*		9	0	0	5	0	0		74
Total number of WIOA participants awarded a Recognized Postsecondary Credential (or other credential, if applicable.)*									
Total number of persons employed after completing the program.*		8	28	12	5	55	0		73
Total number of WIOA participants employed after completing the program.*		0	0	0	0	0	0		10

WIOA	Total Program Cost	Tuition Cost	Book Cost	Lab Fees ****	Physical / Medical Cost	Uniform, Support Services Cost	Certification, licensure or Testing Cost	Other Cost
Diploma								
Cosmetology	\$20,817	\$19,320	\$598	\$100	\$0	\$679	\$120	\$0
Dental Assisting	\$20,846	\$18,968	\$498	\$203	\$0	\$802	\$375	\$0
Heating, Ventilation, Air Conditioning, and Refrigeration	\$20,053	\$18,350	\$432	\$100	\$0	\$1,146	\$25	\$0
Massage Therapy	\$13,356	\$11,952	\$289	\$103	\$0	\$512	\$405	\$95
Medical Assisting	\$16,825	\$15,564	\$543	\$178	\$0	\$408	\$132	\$0
Practical Nursing	\$25,401	\$22,714	\$1,060	\$325	\$0	\$813	\$310	\$179
Associate of Science								
Associate of Science in Nursing (8-terms)	\$51,357	\$47,326	\$2,196	\$520	\$0	\$826	\$310	\$179
Associate of Science in Nursing (12-terms)	\$51,617	\$47,326	\$2,196	\$780	\$0	\$826	\$310	\$179

Includes E- book, Textbook, Reference Book

\*\*\*\* All programs will be charged the Admin & Tech fee per term and if extended will be charged the fee for each additional term.

Includes Student Kit, Laptop, Uniform

Includes Background, Drug Screen

# Welding Technology

## Welding

The content includes but is not limited to planning, management, technical and product skills, underlying principles of technology, labor issues, community issues and health, safety, and environmental issues. Students study workplace safety and organization, basic manufacturing processes, metals identification, basic interpretation of welding symbols, oxyfuel gas cutting practices, drawings and welding symbols, intermediate oxyfuel gas cutting practices, plasma arc cutting principles, basic and intermediate shielded metal arc welding (SMAW), Carbon Arc Gouging (CAG), basic and intermediate Flux-Core Arc Welding (FCAW), basic and intermediate Gas Tungsten Arc Welding (GTAW), and a basic understanding of pipe welding.

Upon successful completion of this program, students are prepared to take the test to become a Certified Welder through the American Welding Society (AWS).

### Program content includes the following courses:

OCPs	Title	Course #	Hours
A	Welder Assistant 1	PMT0070	150
	Welder Assistant 2	PMT0071	150
B	Welder, SMAW 1	PMT0072	150
	Welder, SMAW 2	PMT0073	150
C	Welder	PMT0074	450

**Program Length: 1050 hours**

## PROGRAM TIMES

Status	Times	Frequency
Full Time - Day	8:00AM - 1:30PM	MTWRF
Part Time - Day	8:00AM - 10:30AM	MTWRF
Part Time - Day	11:00AM - 1:30PM	MTWRF

Status	Times	Frequency
Full Time - Evening	2:15PM - 9:00PM	MTWRF
Part Time - Evening	2:15PM - 5:15PM	MTWRF
Part Time - Evening	6:00PM - 9:00PM	MTWRF

## PROGRAM COSTS

### Estimated for Florida Residents

Tuition: \$4,200

Books/Supplies: \$750

**Total: \$4950**

### Estimated for Non-Residents

Tuition: \$12,306

Books: \$750

**Total: \$13,056**

**Program Times: (also offered at instructional service center - Escambia County Road Prison, 601 Hwy 297A, Cantonment, Fl. 32533)**

**PY 2022-2023 WIOA TRAINING PROGRAMS ELIGIBLE  
FOR CAREER SOURCE ESCAROSA**

Revised 03/28/2023

Program Title	Credential	Training Institution
Accounting Technology	AS	Pensacola State College
Advanced Welding Technology	Certificate	Pensacola State College
Agile Certified Professional	Certificate	Applied Technology Academy
Applied Cybersecurity	Certificate	Locklin Technical College
Architectural Design & Construction Technology	AS	Pensacola State College
ATP (Part 61) Piper Seminole	Certificate	Sky Warrior
ATP/CTP (Part 61)	Certificate	Sky Warrior
Automotive Collision Technology Technician	Certificate	George Stone Technical College
Automotive Service Technology	Certificate	George Stone Technical College
Automotive Service Technology 1	Certificate	Locklin Technical College
Automotive Service Technology 2	Certificate	Locklin Technical College
Aviation Airframe & Powerplant Mechanics	Certificate	George Stone Technical College
AWS Certified Cloud Provider	Certificate	Applied Technology Academy
AWS Certified Solutions Architect Associate	Certificate	Applied Technology Academy
AWS Certified Developer Associate	Certificate	Applied Technology Academy
AWS Certified SysOps Administrator Associate	Certificate	Applied Technology Academy
Back End Developer	Certificate	New Horizons Computer Learning Center
Business Administration	AS	Pensacola State College
Career Airline Pilot MEI Package (Full Course)	Certificate	Sky Warrior
Certified Information Security Manager - CISM	Certificate	Applied Technology Academy
Certified Information Systems Security Professional (CISSP)	Certificate	Applied Technology Academy
Certified Scrum Master - CSM	Certificate	Applied Technology Academy
CFI (Part 61) Cessna 172	Certificate	Sky Warrior
CFII (Part 61) Cessna 172	Certificate	Sky Warrior
CISCO Certified Network Administrator	Certificate	Applied Technology Academy
CISCO Certified Network Professional	Certificate	Applied Technology Academy
CNC Machinist / Fabricator	Certificate	Pensacola State College
Combined Firefighter - EMT	Certificate	George Stone Technical College
Commercial Drivers License Preparation Program	Certificate	Truck Driver Institute
Commercial Drivers License Training Course	Certificate	CDL of AL
Commercial Vehicle Driving	Certificate	Pensacola State College
Commerical Foods and Culinary Arts	Certificate	Locklin Technical College
Commercial Pilot (Part 141)	Certificate	Sky Warrior
CompTIA A+	Certificate	University of West Florida
CompTIA A+	Certificate	Applied Technology Academy

CompTIA A+/Network+	Certificate	New Horizons Computer Learning Center
CompTIA Network+	Certificate	Applied Technology Academy
CompTIA Security+	Certificate	Applied Technology Academy
CompTIA Security+ CE	Certificate	Applied Technology Academy
CompTIA CASP+	Certificate	Applied Technology Academy
CompTIA CySA+	Certificate	Applied Technology Academy
CompTIA Pen Test+	Certificate	Applied Technology Academy
CompTIA Cloud+	Certificate	Applied Technology Academy
CompTIA Project+	Certificate	Applied Technology Academy
CompTIA Linux+	Certificate	Applied Technology Academy
Computer Information Technology	AS	Pensacola State College
Computer Programming & Analysis	AS	Pensacola State College
Computer Systems & Information Technology	Certificate	George Stone Technical College
Computer Systems & Information Technology	Certificate	Locklin Technical College
Correctional Officer	Certificate	George Stone Technical College
Culinary Arts	Certificate	Pensacola State College
Culinary Management	AS	Pensacola State College
Cyber Forensics	AS	Pensacola State College
Cybersecurity, Applied	Certificate	George Stone Technical College
Cybersecurity	AS	Pensacola State College
Cyber Security Analyst (CEH; CySA+; Security+)	Certificate	New Horizons Computer Learning Center
Cyber Security IT Professional	Certificate	New Horizons Computer Learning Center
Dental Assistant	Diploma	Fortis Institute
Dental Hygiene	AS	Pensacola State College
Early Childhood Education	AS	Pensacola State College
EC-Council Certified Network Defender	Certificate	Applied Technology Academy
EC-Council Certified Ethical Hacker	Certificate	Applied Technology Academy
Electricity	Certificate	George Stone Technical College
Electricity	Certificate	Locklin Technical College
Electricity	Certificate	Pensacola State College
Electrocardiograph Technician	Certificate	Pensacola State College
Electronics Engineering Technology	AS	Pensacola State College
Engineering Support Specialist	Certificate	Pensacola State College
Food and Beverage Management	Certificate	Pensacola State College
Front End Developer	Certificate	New Horizons Computer Learning Center
GIAC Security Essentials	Certificate	Applied Technology Academy
GIAC Certified Incident Handler	Certificate	Applied Technology Academy
Graphic Design	AS	Pensacola State College
Health Information Technology	AS	Pensacola State College
Health Services Management	AS	Pensacola State College



Heating and Air Conditioning  
 Heating, Ventilation, Air Conditioning, and Refrigeration  
 Heating, Ventilation, Air Conditioning/Refrigeration  
 Heating, Ventilation, Air Conditioning/Refrigeration (HVAC/R) 1  
 Heating, Ventilation, Air Conditioning/Refrigeration (HVAC/R) 2  
 Heating, Ventilation & Air Conditioning  
 Hospitality & Tourism Management  
 Human Resources Administrator  
 Instrument Rating (Part 141) Cessna 172  
 Introduction to Python  
 ISC2 Certified Information Systems Security Professional - CISSP  
 ISC2 Certified Security Software Lifecycle Professional - CSSLP  
 ISC2 Certified Cloud Security Professional - CCSP  
 Law Enforcement Officer  
 Mechanical Design & Fabrication  
 Medical Administrative Specialist  
 Medical Administrative Specialist  
 Medical Assistant Certified Clinical (CCMA)  
 Medical Assisting  
 Medical Coding and Billing (CBCS)  
 MEI (Part 61) Piper Seminole  
 Microsoft Automating Administration w/Windows PowerShell (M10961)  
 Microsoft Azure Administrator  
 Microsoft Certified Azure Administrator Associate  
 Microsoft Certified Desktop Administrator  
 Multi-Engine (Part 141) Piper Seminole  
 Network Security Technician (A+; Net+; Sec+)  
 Network Support Services  
 Network Systems Administration  
 Nursing (BSN)  
 Nursing (RN)  
 Nursing (RN)  
 Nursing (RN)  
 Nursing (RN)  
 Nursing Assistant (Certified)  
 Offensive Security Certified Professional - OSCP  
 Paralegal (Legal Assisting)  
 Patient Care Technician  
 Phlebotomy Technician  
 Physical Therapist Assistant

AAS	Coastal Alabama Community College
Diploma	Fortis Institute
Certificate	George Stone Technical College
Certificate	Locklin Technical College
Certificate	Locklin Technical College
Certificate	Pensacola State College
AS	Pensacola State College
Certificate	Pensacola State College
Certificate	Sky Warrior
Certificate	Applied Technology Academy
Certificate	Applied Technology Academy
Certificate	Applied Technology Academy
Certificate	Applied Technology Academy
Certificate	George Stone Technical College
AS	Pensacola State College
Certificate	George Stone Technical College
Certificate	Locklin Technical College
Certificate	University of West Florida
Certificate	Pensacola State College
Certificate	University of West Florida
Certificate	Sky Warrior
Certificate	Applied Technology Academy
Certificate	Applied Technology Academy
Certificate	New Horizons Computer Learning Center
Certificate	Applied Technology Academy
Certificate	Sky Warrior
Certificate	New Horizons Computer Learning Center
Certificate	George Stone Technical College
Certificate	George Stone Technical College
BSN	University of West Florida
AAS	Coastal Alabama Community College
AS	Pensacola State College
AS	Fortis Institute
AS	Nursing Bridges Institute
Certificate	University of West Florida
Certificate	Applied Technology Academy
AS	Pensacola State College
Certificate	Pensacola State College
Certificate	Pensacola State College
AS	Pensacola State College

Plumbing Technology  
 Practical Nursing (LPN)  
 Practical Nursing (LPN)  
 Practical Nursing (LPN)  
 Practical Nursing (LPN)  
 Practical Nursing (LPN)  
 Preparatory Program for Cisco Certified Network Associate (CCNA)  
 Preparatory Program for Project Management Professional  
 Private Pilot (Part 141) Cessna 172  
 Professional Culinary Arts & Hospitality  
 Project Management Certified Associate - CAPM  
 Project Management Professional - PMP  
 Project Management Professional - PMP  
 Radiography  
 Security Officer Training  
 Six Sigma Green Belt  
 Six Sigma Black Belt  
 Sonography (Diagnostic Medical Sonography)  
 Surgical Technology  
 VMware Certified Associate - VCA  
 VMware Certified Professional - VCP  
 Welding Technology  
 Welding Technology  
 Welding Technology  
 Welding Technology - Advanced  
 Welding Technology, Advanced

Certificate Pensacola State College  
 Certificate Coastal Alabama Community College  
 Certificate Locklin Technical College  
 Certificate Pensacola State College  
 Certificate Reid State Technical College  
 Certificate Nursing Bridges Institute  
 Certificate New Horizons Computer Learning Center  
 Certificate New Horizons Computer Learning Center  
 Certificate Sky Warrior  
 Certificate George Stone Technical College  
 Certificate Applied Technology Academy  
 Certificate Applied Technology Academy  
 Certificate University of West Florida  
 AS Pensacola State College  
 Certificate Security Services Training Institute  
 Certificate Applied Technology Academy  
 Certificate Applied Technology Academy  
 AS Pensacola State College  
 Certificate Pensacola State College  
 Certificate Applied Technology Academy  
 Certificate Applied Technology Academy  
 AAS Coastal Alabama Community College  
 Certificate Locklin Technical College  
 Certificate Pensacola State College  
 Certificate Locklin Technical College  
 Certificate George Stone Technical College

**CAREERSOURCE ESCAROSA  
ACTION ITEM  
EXTENSION TO SERVE AS DIRECT PROVIDER  
OF WORKFORCE SERVICES**

**Date:** May 18, 2023

**ITEM FOR DISCUSSION**

Local Workforce Development Boards (LWDBs) are required to submit a Request for Extension to Serve as a Direct Provider of Workforce Services to operate as a direct provider of workforce services at least every three years. CSE was approved to serve as a Direct Provider of Workforce Services in 2016.

In 2019, the Department of Economic Opportunity requested that CSE submit a request for a one-year extension, as this will bring all LWDBs under the same cycle. This request was approved in July 2019.

CareerSource Florida Administrative Policy Number 083, effective December 21, 2017 outlines the process to LWDBs to request an extension of a previous designation as a direct provider of workforce services.

The request for extension will require approval by CSE's Board, the Board of County Commissioners (Designated CLEO for Escambia and Santa Rosa Counties), and further approval by CareerSource Florida (CSF).

CSE's Extension to Serve as a Direct Provider of Workforce Services will expire on June 30, 2023.

**RECOMMENDATION**

The Board of Directors approve CSE's Request for Extension to Serve as a Direct Provider of Workforce Services.

**CAREERSOURCE ESCAROSA  
ACTION ITEM  
WIOA YOUTH SERVICES CONTRACT RENEWALS (PY 2023-2024)**

**Date:** May 18, 2023

**ITEM FOR DISCUSSION**

WIOA year-round youth services were procured in February 2019. The procurement allows for three years of contracted services (FY 2022-2023, FY 2023-2024, and FY 2024-2025) if the service providers are in good standing with CSE and are meeting performance measures. All three youth providers are in good standing and are meeting current performance requirements.

Service providers are: Children's Home Society  
Escambia County School District  
Santa Rosa County School District

Based upon performance measures being met, Escarosa staff is recommending that the above youth services contracts be renewed for FY2023-2024.

Funding levels to be determined based on funding allocations.

**RECOMMENDATION:**

The Board of Directors approve the above contract renewals for FY 2023-2024 at funding levels based on funding allocations.

**CAREERSOURCE ESCAROSA  
ACTION ITEM  
SUMMER YOUTH EMPLOYMENT PROGRAM  
&  
SUMMER TEEN PREGNANCY PREVENTION PROGRAM**

**Date: May 18, 2023**

**ITEM FOR DISCUSSION**

CareerSource Escarosa (CSE) has in its budget dollars to support two programs: Summer Youth Employment Program and Summer Teen Pregnancy Prevention Program. The Summer Youth Employment Program is a collaboration between CSE and Escambia and Santa Rosa Counties in putting teens to work during the summer months. The Summer Teen Pregnancy Prevention Program supports the TANF purpose of reducing the number of out-of-wedlock pregnancies through summer youth initiatives and provide supportive services to prevent teen pregnancy. A solicitation was issued for Summer Teen Pregnancy Prevention Program services.

These programs are operational during the period of May – August and are funded out of TANF/Welfare Transition dollars.

CSE has provided these programs in the past with much success.

**RECOMMENDATION:**

The Board of Directors approve CSE to operate two (2) summer programs for PY 2023-2024: Summer Youth Employment Program and the Summer Teen Pregnancy Prevention Program.

**CAREERSOURCE ESCAROSA  
INFORMATION/ACTION ITEM  
ANNUAL RETIREMENT CONTRIBUTION**

**Date:** May 18, 2023

**INFORMATION ITEM**

Escarosa' Fiscal Year 2021-2022 Budget approved by the Board on July 29, 2021, included a 2% annual retirement contribution for employees enrolled in the 401(k) plan as of December 31, 2018. This contribution is in addition to the matching contributions received by employees each pay period.

The contribution is based on the employee's 2022 W-2 wages. The amount originally budgeted and approved by the Board was \$44,656.00 which included both 2% annual retirement and matching contributions. The actual contribution is \$14,241.97. The annual contribution for 2022 will be paid in June 2023.

**PY 2022-2023**  
**CareerSource Escarosa Board of Directors**  
**Meeting Attendance**

	<b>PY 2022-2023</b>					
<b>Member's Name</b>	<b>7/21/2022 (8/18/2022)</b>	<b>9/15/2022</b>	<b>11/17/2022 (11/16/2022)</b>	<b>01/19/2023</b>	<b>03/16/2023</b>	<b>05/18/2023</b>
Anthony Eman	P	P	A	P	P	
Dianne Hatke	P	P	P	P	P	
Doug Brown	A	P	A	P	A	
Jeffrey Hondorp	P	P	A	P	P	
Kathaleen Cole	P	A	A	A	P	
Laura Hessler	A	A				
Lloyd Reshard	P	A	P	P	A	
Michael Listau	A	A	P	P	P	
Michele Kelson	A	P	A	P	A	
Scott Luth	P	P	A	P	P	
Shannon Ogletree	P	P	P	A	A	
Steve Rhodes	P	P	P			
Steven Harrell	P					
Charlin Knight		A	P	A	A	
Tawana Gilbert	P	P	P	P	P	
Jerry Kersey, Jr.			P	P	P	
Jameson Cutchens			A	A	P	
Fred Genkins			P	P	P	
David Bouvin			P	P	P	
Brianna Russ						
Ex-Officio Member(s)						
Clara Long	P	P	A	A	A	
Lani Burritt		P	P	P	P	

## CareerSource Escarosa Board of Directors Membership Update

<b>Business Sector Members (The majority of the local board membership)</b>
<b>3 – Vacancies (Santa Rosa County)</b>
Filled Seats: 4 – Santa Rosa County   7 – Escambia County
<b>Workforce Sector Members (Not less than 20% of the board membership)</b>
<b>2 – Vacancies in Labor Organization</b>
Filled Seats: 1 – Non-Labor Affiliated registered apprenticeship program
<b>Other Sector Members</b>
Filled Seats:
1 – Adult Education/Literacy
1 – Institution of higher education
1 – Economic and community development entity
1 – Vocational Rehabilitation
*1 – Other entity that administers education and training activities, represents local educational agencies or community-based organizations that have expertise in addressing the education or training needs for individuals with barriers to employment.
1 – Community Services Block Grant

\*Dual service role (Business Sector)