

**FLORIDA CROWN
WORKFORCE BOARD, INC.
D/B/A CAREERSOURCE FLORIDA CROWN**

FINANCIAL STATEMENTS

JUNE 30, 2019

**FLORIDA CROWN WORKFORCE BOARD, INC.
D/B/A CAREERSOURCE FLORIDA CROWN
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JUNE 30, 2019**

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INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund of the Florida Crown Workforce Board, Inc. d/b/a CareerSource Florida Crown, ("CareerSource Florida Crown") as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise CareerSource Florida Crown's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

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Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of CareerSource Florida Crown, as of June 30, 2019, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis as listed in the table of contents be presented to supplement the basic financial statements. Such information, 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.

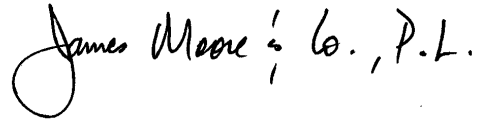
Other Information

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

The Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic 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 January 29, 2020 on our consideration of CareerSource Florida Crown's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering CareerSource Florida Crown's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "James Moore & Co., P.L.". The signature is written in a cursive style with a large, looped initial "J".

Tallahassee, Florida
January 29, 2020

FLORIDA CROWN WORKFORCE BOARD, INC.
D/B/A CAREERSOURCE FLORIDA CROWN
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019

Management is pleased to offer the following assessment of the operations of Florida Crown Workforce Board d/b/a CareerSource Florida Crown for the year ended June 30, 2019.

Overview of Financial Statements

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

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

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

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

The basic government-wide financial statements can be found on pages 8 – 9 of this report.

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

**FLORIDA CROWN WORKFORCE BOARD, INC.
D/B/A CAREERSOURCE FLORIDA CROWN
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019**

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

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

The basic governmental fund financial statements can be found on pages 10 – 12 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 13 – 21 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents a Schedule of Expenditures of Federal Awards which can be found on pages 22 – 23 of this report. This schedule lists all Federal grants awarded to CareerSource Florida Crown and the related expenditures for the fiscal year ended June 30, 2019.

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	
	2019	2018
Current Assets	\$ 327,930	\$ 211,139
Total Assets	327,930	211,139
Accounts payable and accrued expenses	67,747	165,493
Deferred revenue	310,418	25,926
Total Liabilities	378,165	191,419
Unrestricted	(50,235)	19,720
Net Position	\$ (50,235)	\$ 19,720

**FLORIDA CROWN WORKFORCE BOARD, INC.
D/B/A CAREERSOURCE FLORIDA CROWN
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019**

CareerSource Florida Crown is able to report a positive balance in net position for the fiscal year ending June 30, 2018.

	Condensed Statement of Activities	
	2019	2018
Program revenues:		
Operating grants and contributions	\$ 1,974,974	\$ 1,956,891
General revenues:		
Other	2,434	51,844
Total revenues	1,977,408	2,008,735
Expenses:		
Training, retraining and readjustment	2,047,363	1,999,943
Change in net position	(69,955)	8,792
Net position, beginning of year	19,720	10,928
Net position, end of year	\$ (50,235)	\$ 19,720

Financial Highlights

The liabilities of CareerSource Florida Crown exceeded its assets at June 30, 2019 by \$50,235.

Governmental activities. Governmental activities decreased CareerSource Florida Crown's net position by \$69,955. Key elements of this decrease are as follows:

Employee bonuses were paid by cashing in a certificate of deposit in the current year resulting in a decrease in overall net position for governmental activities.

Capital Assets

All capital assets for CareerSource Florida Crown were fully depreciated for the fiscal years ending June 30, 2019 and June 30, 2018.

Economic Factors

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

Debt Administration

The Organization's only long-term debt is its accrual for compensated absences. Please refer to note II.D. of the accompanying financial statements entitled *Long Term Debt* for more detailed information about long-term debt activity.

**FLORIDA CROWN WORKFORCE BOARD, INC.
D/B/A CAREERSOURCE FLORIDA CROWN
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019**

Request for Information

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

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

**FLORIDA CROWN WORKFORCE BOARD, INC.
D/B/A CAREERSOURCE FLORIDA CROWN
STATEMENT OF NET POSITION
JUNE 30, 2019**

	Governmental Activities
<u>ASSETS</u>	
Current assets	
Cash and cash equivalents	\$ 151,898
Grant, contract and other receivables	167,666
Prepays	8,366
Total current assets	327,930
Total Assets	\$ 327,930
<u>LIABILITIES</u>	
Current liabilities	
Accounts payable and accrued expenses	\$ 36,544
Compensated absences, due in one year	18,722
Unearned revenue	310,418
Total current liabilities	365,684
Long-term liabilities	
Compensated absences	12,481
Total Liabilities	378,165
<u>NET POSITION</u>	
Unrestricted	(50,235)
Total Net Position	\$ (50,235)

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

**FLORIDA CROWN WORKFORCE BOARD, INC.
D/B/A CAREERSOURCE FLORIDA CROWN
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019**

	Program Revenues			Net (Expense) Revenue and Changes in Net Position
Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	
<u>Functions/Programs</u>				
Governmental activities:				
Training, retraining and readjustment	\$ 2,047,363	\$ 1,473	\$ 1,974,974	\$ (70,916)
Total governmental activities	\$ 2,047,363	\$ 1,473	\$ 1,974,974	(70,916)
			General revenues:	
			Other	961
			Change in net position	(69,955)
			Net position , beginning of year	19,720
			Net position , end of year	\$ (50,235)

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

**FLORIDA CROWN WORKFORCE BOARD, INC.
D/B/A CAREERSOURCE FLORIDA CROWN
BALANCE SHEET
GOVERNMENTAL FUND
JUNE 30, 2019**

	General Fund
ASSETS	
Cash and cash equivalents	\$ 151,898
Grant, contract, and other receivables	167,666
Prepays	8,366
Total Assets	\$ 327,930
LIABILITIES	
Accounts payable and accrued expenses	\$ 36,544
Deferred revenue	310,418
Total liabilities	346,962
FUND BALANCE	
Unassigned	(19,032)
Total Liabilities and Fund Balance	327,930
Fund balances - total governmental funds	\$ (19,032)
Amounts reported for governmental activities in the statement of net position are different because:	
Compensated absence liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	(31,203)
Net position of governmental activities	\$ (50,235)

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

**FLORIDA CROWN WORKFORCE BOARD, INC.
D/B/A CAREERSOURCE FLORIDA CROWN
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - GOVERNMENTAL FUND
FOR THE YEAR ENDED JUNE 30, 2019**

	General Fund
Revenues	
Grants and contracts	\$ 1,974,974
Other	2,434
Total revenues	1,977,408
Expenditures	
Personnel and benefits	1,169,904
Participant training and support	369,406
Community Outreach	5,659
Occupancy and rent	257,662
Insurance	12,914
Repairs and maintenance	51,767
Postage	2,402
Printing and copying	12,428
Professional fees	25,030
Information technology	31,683
Supplies	18,017
Travel and training	41,762
Utilities and communication	43,452
Total expenditures	2,042,086
Net change in fund balance	(64,678)
Fund balance, beginning of year	45,646
Fund balance, end of year	\$ (19,032)

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

**FLORIDA CROWN WORKFORCE BOARD, INC.
D/B/A CAREERSOURCE FLORIDA CROWN
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - GOVERNMENTAL FUND TO
THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019**

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

Net change in fund balance - governmental fund	\$ (64,678)
Compensated absences reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:	(5,277)
Change in net position of governmental activities	<u><u>\$ (69,955)</u></u>

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

FLORIDA CROWN WORKFORCE BOARD, INC.
D/B/A CAREERSOURCE FLORIDA CROWN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

I. Summary of Significant Accounting Policies:

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

A. Description of government wide financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of CareerSource Florida Crown. Governmental activities are normally supported by intergovernmental revenues and other nonexchange transactions.

B. Reporting entity

CareerSource Florida Crown is a nonprofit corporation established to provide for enhanced services to the citizens of Columbia, Dixie, Gilchrist and Union Counties, Florida. It was incorporated as a nonprofit organization on May 15, 1998; under the provisions of the Florida Not-For-Profit Organization Act of 2014 (WIOA) set forth in Chapter 617, Florida Statutes. The Organization exists as a result of the passage of the Workforce Florida Act of 1996, as subsequently amended, and the Inter-local Agreement establishing the Columbia, Dixie, Gilchrist and Union County Consortium. The Organization has been determined to be a special district within the meaning of the Uniform Special District Accountability Act of the laws of the State of Florida. The Organization is a special-purpose government.

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

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

C. Basis of presentation – government-wide financial statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from the governmental fund. Separate financial statements are provided for the governmental fund.

FLORIDA CROWN WORKFORCE BOARD, INC.
D/B/A CAREERSOURCE FLORIDA CROWN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

I. Summary of Significant Accounting Policies: (Continued)

D. Basis of presentation – fund financial statements

The fund financial statements provide information about CareerSource Florida Crown's fund. CareerSource Florida Crown reports one governmental fund:

The general fund is established to account for resources devoted to financing the general operations of CareerSource Florida Crown. All operating resources are recorded in the general fund.

E. 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 recognized in the period earned and expenses are recognized when a liability is incurred, regardless of the timing of related cash flows. Amounts reported as program revenues include charges for services, operating grants and contributions, and capital grants and contributions. Items not properly included among program revenues are reported as general revenues.

All governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues, except for certain grant revenues, are recognized in the accounting period in which they become both measurable and available. Available means collectible within the current period, or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, CareerSource Florida Crown considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. When grant terms provide that the expenditure of resources is the prime factor for determining eligibility for Federal, state, and other grant resources, revenue is recognized at the time the expenditure is made. Under the modified accrual basis of accounting, expenditures are generally recorded when the related fund liability is incurred. The principal exceptions to this are: principal and interest on general long-term debt, which are recorded as expenditures only when payment is due.

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

FLORIDA CROWN WORKFORCE BOARD, INC.
D/B/A CAREERSOURCE FLORIDA CROWN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

I. Summary of Significant Accounting Policies: (Continued)

F. Assets, liabilities, and net position/fund balance

1. Deposits and investments

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

2. 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.

3. Capital assets

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

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

4. Long-term obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities fund type statement of net position.

5. 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.

FLORIDA CROWN WORKFORCE BOARD, INC.
D/B/A CAREERSOURCE FLORIDA CROWN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

I. Summary of Significant Accounting Policies: (Continued)

F. Assets, liabilities, and net position/fund balance (Continued)

6. Compensated Absences

Eligible employees 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.

7. Grant, Contract and Other Receivables

Grant, contract, and other receivables are stated at the amount management expects to collect from balances outstanding at year-end. Based on management's assessment of the credit history with grantors, contractors, and subrecipients having outstanding balances and current relationships with them, it has concluded that realization losses on balances outstanding at year-end will be immaterial.

8. Net position flow assumption

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

9. Fund balance flow assumptions

Sometimes CareerSource Florida Crown will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is CareerSource Florida Crown's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

FLORIDA CROWN WORKFORCE BOARD, INC.
D/B/A CAREERSOURCE FLORIDA CROWN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

I. Summary of Significant Accounting Policies: (Continued)

F. Assets, liabilities, and net position/fund balance (Continued)

10. Fund balance policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of CareerSource Florida Crown's highest level of decision-making authority. The Board of Directors is the highest level of decision making authority for CareerSource Florida Crown that can, by passing a motion prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by CareerSource Florida Crown for specific purposes but do not meet the criteria to be classified as committed. The Board of Directors may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

G. 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.

H. Budgets

The general expenditure authority of CareerSource Florida Crown, 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.

FLORIDA CROWN WORKFORCE BOARD, INC.
D/B/A CAREERSOURCE FLORIDA CROWN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

II. Detailed Notes on All Funds:

A. Deposits

Custodial credit risk-deposits. In the case of deposits, this is the risk that in the event of a bank failure, CareerSource Florida Crown’s deposits may not be returned. At year end, the carrying amount of deposits was \$151,898 and the bank balance was \$203,734. The entire bank balance was insured up to Federal Deposit Insurance Corporation (“FDIC”) limits.

B. Capital Assets

Capital asset activity for the year ended June 30, 2019, was as follows:

	Balance July 1, 2018	Increases	Decreases	Balance June 30, 2019
Furniture, fixtures and equipment	\$ 12,159	\$ -	\$ -	\$ 12,159
Less accumulated depreciation	(12,159)	-	-	(12,159)
Capital assets, net	\$ -	\$ -	\$ -	\$ -

There was no depreciation expense during the year ended June 30, 2019.

C. Operating Leases

CareerSource Florida Crown has entered into building leases expiring in 2020 and 2021 and a copier lease expiring in 2024. For the year ended June 30, 2019, rental expense under the terms of these leases totaled \$257,662 respectively. Future minimum lease payments under these leases are as follows:

Year Ending June 30,	Minimum Payments
2020	\$ 258,959
2021	43,548
2022	19,713
2023	11,768
2024	9,807
Total	\$ 343,795

FLORIDA CROWN WORKFORCE BOARD, INC.
D/B/A CAREERSOURCE FLORIDA CROWN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

II. Detailed Notes on All Funds: (Continued)

D. Long-term Debt

Changes in Long-term Liabilities. Long-term liability activity for the year ended June 30, 2019, was as follows:

	<u>Balance</u> <u>07/01/18</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>06/30/19</u>	<u>Due in</u> <u>one year</u>
Governmental activities					
Compensated absences	\$ 25,926	\$ 52,127	\$ 46,850	\$ 31,203	\$ 18,722

E. Retirement Plan

CareerSource Florida Crown sponsors a defined contribution retirement plan which covers substantially all employees. The amount of retirement expense for the year ended June 30, 2019 was \$24,295.

F. 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, 2019, unearned revenue from grant drawdowns made prior to meeting all requirements was \$310,418.

G. Related Parties

Related party transactions included DEO required partners. Those partners are as follows:

Columbia and Union County School Boards

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

Florida Gateway College

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

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

Education and Training \$ 68,990

FLORIDA CROWN WORKFORCE BOARD, INC.
D/B/A CAREERSOURCE FLORIDA CROWN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

III. Other Information:

A. Risk Management

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

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

B. Income Taxes

CareerSource Florida Crown is generally exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code, and therefore, no provision for income taxes has been made in the accompanying financial statements.

CareerSource Florida Crown is exempt from requirements to file income tax returns in the U.S. Federal jurisdiction.

CareerSource Florida Crown has reviewed and evaluated the relevant technical merits of each of its tax positions in accordance with accounting principles generally accepted in the United States of America for accounting for uncertainty in income taxes, and determined that there are no uncertain tax positions that would have a material impact on the financial statements of CareerSource Florida Crown.

C. 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 Florida Crown expects such amounts, if any, to be immaterial.

FLORIDA CROWN WORKFORCE BOARD, INC.
D/B/A CAREERSOURCE FLORIDA CROWN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

III. Other Information: (Continued)

D. Significant Funding Source

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

E. Subsequent Events

CareerSource Florida Crown has evaluated events and transactions for potential recognition or disclosure in the financial statements through January 29, 2020, the date which the financial statements were available to be issued. No subsequent events have been recognized or disclosed.

FLORIDA CROWN WORKFORCE BOARD, INC.
D/B/A CAREERSOURCE FLORIDA CROWN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019

<u>Federal Grantor/Pass-Through Grantor/ State Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Award Number</u>	<u>Expenditures</u>
FEDERAL AWARDS			
U. S. Department of Health and Human Services			
Passed through State of Florida, Department of Economic Opportunity			
Temporary Assistance for Needy Families	93.558	WTS18	\$ 96,458
Temporary Assistance for Needy Families	93.558	WTS19	452,574
		Total TANF Cluster	<u>549,032</u>
U. S. Department of Labor			
Passed through State of Florida, Department of Economic Opportunity			
Employment Service/Wagner – Peyser Funded Activities	17.207	WPB17	4,091
Employment Service/Wagner – Peyser Funded Activities	17.207	WPA18	42,295
Employment Service/Wagner – Peyser Funded Activities	17.207	WPA19	43,051
Disabled Veterans' Outreach Program (DVOP)	17.801	DVP18	20,780
Disabled Veterans' Outreach Program (DVOP)	17.801	DVP19	29,603
Disabled Veterans' Outreach Program (DVOP)	17.801	LVR18	5,919
Disabled Veterans' Outreach Program (DVOP)	17.801	LVR19	17,757
Disabled Veterans' Outreach Program (DVOP)	17.801	VPI15	6,074
		Total Employment Service Cluster	<u>169,570</u>
Unemployment Insurance	17.225	UCRE8	46,377
Unemployment Insurance	17.225	UCR19	36,865
Unemployment Insurance	17.225	UCB19	1,088
			<u>84,330</u>
Homeless Veterans' Reintegration Program (HVRP)	17.805	SD-32805-19-60-5-12	<u>8,181</u>

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

FLORIDA CROWN WORKFORCE BOARD, INC.
D/B/A CAREERSOURCE FLORIDA CROWN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019
(Continued)

Federal Grantor/Pass-Through Grantor/ State Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Award Number	Expenditures
FEDERAL AWARDS (Continued)			
U. S. Department of Labor (Continued)			
Passed through State of Florida, Department of Economic Opportunity (Continued)			
WIOA Adult Program	17.258	WIS17	44,982
WIOA Adult Program	17.258	WIS18	8,463
WIOA Adult Program	17.258	WIA18	73,595
WIOA Youth Activities	17.259	WIS17	44,982
WIOA Youth Activities	17.259	WIS18	8,463
WIOA Youth Activities	17.259	WIY19	350,696
WIOA Youth Activities	17.259	WIY20	68,508
WIOA Dislocated Worker Formula Grants	17.278	WIS17	59,976
WIOA Dislocated Worker Formula Grants	17.278	WIS18	10,374
WIOA Dislocated Worker Formula Grants	17.278	WRS17	178,826
WIOA Dislocated Worker Formula Grants	17.278	WRS18	42,215
WIOA Dislocated Worker Formula Grants	17.278	WID18	1,676
WIOA Dislocated Worker Formula Grants	17.278	WID19	94,323
		Total WIOA Cluster	<u>987,079</u>
U. S. Department of Agriculture			
Passed through State of Florida, Department of Economic Opportunity			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	FSH18	29,972
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	FSH19	66,308
		Total SNAP Cluster	<u>96,280</u>
TOTAL FEDERAL AWARDS			<u><u>\$ 1,894,472</u></u>

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

FLORIDA CROWN WORKFORCE BOARD, INC.
D/B/A CAREERSOURCE FLORIDA CROWN
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019

(1) **Basis of Presentation:**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the Federal awards activity of CareerSource Florida Crown under programs of the federal government for the year ended June 30, 2019 in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of CareerSource Florida Crown it is not intended to and does not present the financial position, changes in net assets, or cash flows of CareerSource Florida Crown.

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

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

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

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

(4) **Subrecipients:**

No grant funds were passed to subrecipients in fiscal year 2019.

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Florida Crown Workforce Board, Inc. ("CareerSource Florida Crown") as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise CareerSource Florida Crown's basic financial statements, and have issued our report thereon dated January 29, 2020.

Internal Control Over Financial Reporting

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

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

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. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2019-001, 2019-002 and 2019-003 to be material weaknesses.

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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. We did not identify any deficiencies that we consider to be significant deficiencies.

Compliance and Other Matters

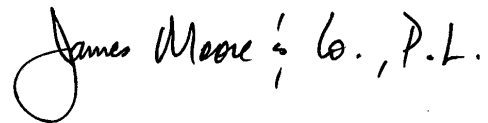
As part of obtaining reasonable assurance about whether CareerSource Florida Crown's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct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

CareerSource Florida Crown's Response to Findings

CareerSource Florida Crown's response to the findings identified in our audit is described in the accompanying corrective action plan. CareerSource Florida Crown's responses were 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 style with a large, looped initial "J".

Tallahassee, Florida
January 29, 2020

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

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

Report on Compliance for Each Major Federal Program

We have audited Florida Crown Workforce Board, Inc. d/b/a CareerSource Florida Crown ("CareerSource Florida Crown") compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of CareerSource Florida Crown's major federal programs for the year ended June 30, 2019. CareerSource Florida Crown's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of CareerSource Florida Crown's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the special audit guidance provided by the State of Florida Department of Economic Opportunity; Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards, the Uniform Guidance, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about CareerSource Florida Crown's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of CareerSource Florida Crown's compliance.

Opinion on Each Major Federal Program

In our opinion, CareerSource Florida Crown complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

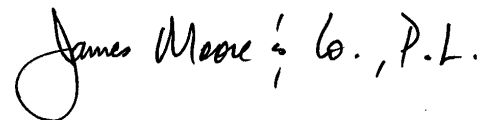
Report on Internal Control Over Compliance

Management of CareerSource Florida Crown is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered CareerSource Florida Crown's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of CareerSource Florida Crown's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "James Moore & Co., P.L." The signature is written in a cursive style with a large initial "J" and a stylized "M".

Tallahassee, Florida
January 29, 2020

**FLORIDA CROWN WORKFORCE BOARD, INC.
D/B/A CAREERSOURCE FLORIDA CROWN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2019**

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:

Federal Program	Federal CFDA Number
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

FLORIDA CROWN WORKFORCE BOARD, INC.
D/B/A CAREERSOURCE FLORIDA CROWN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2019
(Continued)

II. Financial Statement Findings:

Finding 2019-001: Prepare Financial Statements in Accordance with GAAP and Significant 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, 2019, 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 misstatements of the financial statements.

Effect: Financial statements would be materially misstated if significant adjustments were not made.

Recommendation: We recommend management select and apply the appropriate accounting principles to prepare the financial statements in accordance with generally accepted accounting principles.

Finding 2019-002: Segregation of Duties

Condition and Criteria: Internal controls are designed to safeguard assets and help prevent or detect losses from employee dishonesty or error. A fundamental concept in a good system of internal control is the segregation of duties.

Cause: During the year ending June 30, 2019, we noted that the same employee was maintaining custody over deposits and recording those in the accounting system.

Effect: Potential for misappropriation of assets.

Recommendation: We recommend CareerSource Florida Crown follow policies and procedures that facilitate segregation of duties.

Finding 2019-003: MIP to SERA Reconciliation

Condition and Criteria: The Department of Economic Opportunity (DEO) requires the organization to reconcile the accounting system (MIP) to the Subrecipient Enterprise Resource Application (SERA) system.

Cause: During the year ending June 30, 2019, we noted that various awards on the SERA summary for the year ending June 30, 2019 did not properly reconcile to the amounts recorded in MIP. We noted total funding reconciled to the SERA report, however funding by award number did not agree to the accounting system. This was due to funding shifts recorded in the accounting system and not the SERA system after the other changes were made.

Effect: Financial statements could be materially misstated.

Recommendation: We recommend CareerSource Florida Crown reconcile MIP to the SERA system and review cash drawn for each award and reconcile those amounts with the amounts expended for each award.

FLORIDA CROWN WORKFORCE BOARD, INC.
D/B/A CAREERSOURCE FLORIDA CROWN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2019
(Continued)

III. Federal Award Findings and Questioned Costs:

None.

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

Florida Crown Workforce Board, Inc. d/b/a CareerSource Florida Crown performed reconciliations between the general ledger accounting system and the Subrecipient Enterprise Resource Application. However, updates after changes should be made. See finding 2019-003 for further detail.

V. Federal Award Summary Schedule of Prior Year Findings:

There were no audit findings for the year ended June 30, 2018.

**FLORIDA CROWN WORKFORCE BOARD, INC.
D/B/A CAREERSOURCE FLORIDA CROWN
RESPONSE**

Finding 2019-001

Prepare Financial Statements in Accordance with GAAP and Significant Adjustments

Response:

CareerSource Florida Crown will make the necessary adjustments and diligently work to ensure the principles in accordance with GAAP principles are in place and followed when preparing the financial statements.

Finding 2019-002

Segregation of Duties

Response:

CareerSource Florida Crown has implemented a procedure in which there will be a separation of duties going forward. This process includes the administrative assistant receiving and logging checks into an Excel spreadsheet and then submitting the check(s) to the accounting assistant for write up and deposit to the bank. The bank receipt will be given to the finance director to be recorded and placed in MIP.

Finding 2019-003

MIP to SERA Reconciliation

Response:

CareerSource Florida Crown has implemented a procedure that will closely monitor the expenditures in both MIP and SERA on a monthly basis. This will help alleviate any misstated amount between SERA and MIP. As far as drawing funds down, all expended out grants towards year end eventually flow through WIOA Adult as this grant picks up all the expenditures of other grants that are not able to help fund their entire expenses. The lack of expenses in WIOA Adult this fiscal year was due to another grant that helped pay for most of the expenditures that normally would go into WIOA Adult. This grant has since been closed out so normal expenditures should revert back to WIOA Adult in the coming year.


Prepared by


Date


Title