



February 24, 2021 – 11:00 A.M.

Virtual Zoom Meeting

\*Join via Zoom – Meeting ID: 752 518 8451

Password: Workforce

[Zoom Link](#)

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Phone: +1 646-558-8656

## Audit Committee Agenda

- I. **Welcome and Introductions** ..... Dr. Rebecca Sarlo, Chair
- II. **Public Comments**
- III. **Roll Call**
- IV. **Action/Discussion Items**
  - 1. Approval of Minutes: October 8, 2020 ..... Page 1
  - 2. Approval of Annual Financial Audit: Fiscal Year Ended June 30, 2020 ..... Page 5
  - 3. Approval of 2019 IRS Form 990 ..... Page 37
- V. **Information Items**
- VI. **Other Administrative Matters**  
*(Items of urgency not meeting the seven-day guideline for review)*
- VII. **Committee Members Comments**
- VIII. **Adjournment**

Next Audit Committee Meeting – April 28, 2021 *(Tentative)*

*\*All parties are advised that if you decide to appeal any decision made by the Board with respect to any matter considered at the meeting or hearing, you will need a record of the proceedings, and that, for such purpose, you may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.*

*\*If you have a disability and need an accommodation in order to participate in this meeting, please contact Cindy Hockridge at 727-608-2551 or [jbergen@careersourcepinellas.com](mailto:jbergen@careersourcepinellas.com) at least two business days in advance of the meeting.*





## **Action Item 1**

### **Approval of Minutes**

In accordance with Article VII, Section 1(H), of the approved WorkNet Pinellas By-Laws: Minutes shall be kept of all Board and Committee meetings. Minutes shall be reviewed and approved at the next CareerSource Pinellas Board or Committee meeting as appropriate.

The official minutes of meetings of the Board and Committees of the Board are public record and shall be open to inspection by the public. They shall be kept on file by the Board Secretary at the administrative office of CareerSource Pinellas as the record of the official actions of the Board of Directors.

The draft minutes from the October 8, 2020 meeting of the Audit Committee have been prepared and are enclosed.

### **Recommendation**

Approval of the draft minutes, to include any amendments necessary.

**CareerSource Pinellas  
Audit Committee Minutes**

**Date:** October 8, 2020 at 11:00 a.m.  
**Location:** Zoom Meeting

**Call to Order**

Chairman Rebecca Sarlo called the meeting to order at 11:00 a.m. There was a quorum present, with the following Audit Committee members participating.

**Committee Members in attendance**  
Comm. Patricia Gerard, Rebecca Sarlo

**Committee Members Absent**  
David Fetkenher, Barclay Harless

**Staff Present**  
Jennifer Brackney, Steven Meier, Cindy Hockridge

**Guest**  
Richard Powell

**Action/Discussion Items**

**Action Item 1 - Approval of Minutes**  
The minutes of the June 29, 2020 Audit meeting were presented for approval.

Motion:	Pat Gerard
Second:	Rebecca Sarlo

*The minutes were approved as presented. Motion carried unanimously.*

**Action Item 2 – Annual 401(k) Plan Audit**

WorkNet Pinellas, Inc. 401k Plan is required to have an annual audit by an Independent CPA firm. The Audit Committee approved Powell & Jones to perform a limited scope audit at its June 29, 2020 meeting and the Board of Directors followed up with their approval at the July 15, 2020 meeting.

As permitted under the Department of Labor’s Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed Powell & Jones to perform a limited scope audit. They did not perform any auditing procedures with respect to any investment information which was certified by Reliance Trust Company. Powell & Jones did perform audit procedures on employee eligibility, employer and employee contributions, employee loans, etc. Their responsibility is to express an opinion on the 2019 financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States. Because Powell & Jones performed a limited scope audit, they did not express an opinion on the 2019 financial statements.

**Recommendation**

Approval of the enclosed 401(k) report. Once approved, the audited financial statements will be filed along with the form 5500 by October 15, 2020.

Discussion: Richard Powell, CPA made a brief overview of the Independent Auditor’s Report.

Motion:	Pat Gerard
Second:	Rebecca Sarlo

*The Audit Committee recommends approval of the enclosed 401(k) report. Motion carried unanimously.*

**Action 3 – RFP – Audit and Tax Services**

Powell & Jones, CPAs has been engaged to perform the audit of the financial statements for the year ended June 30, 2020 and the audit of the 2019 401(k) Plan. This will be the fifth and final year of the contract for audit services. Per DEO’s Audit and Audit Resolution Responsibilities, CareerSource Pinellas “must limit auditor retention to no more than five years.” For the audit of June 30, 2021 financial statements and 401(k) Plan, CareerSource Pinellas will follow the standard procurement process to select a new qualified auditor.

**Recommendation**

Approval for the development and issuance of an RFP for audits of the financial statements for fiscal year ending June 30, 2021 and 401(k) Plan for 2020 with the option for 4 additional years.

Discussion: None

Motion:	Pat Gerard
Second:	Rebecca Sarlo

*The Audit Committee recommends approval for the development and issuance of an RFP for audits of the financial statements for fiscal year ending June 30, 2021 and 401(k) Plan for 2020 with the option for 4 additional years. Motion carried unanimously.*

**Action Item 4 – DEO 2020-2021 Internal Control Questionnaire and Assessment**

The Internal Control Questionnaire and Assessment (ICQ) was developed by the Department of Economic Opportunity (DEO), Bureau of Financial Monitoring and Accountability, as a self-assessment tool to help evaluate whether a system of sound internal control exists within the Local Workforce Development Board (LWDB). An effective system of internal control provides reasonable assurance that management’s goals are being properly pursued. Each LWDB’s management team sets the tone and has ultimate responsibility for a strong system of internal controls.

The self-assessment ratings and responses should reflect the controls in place or identify areas where additional or compensating controls could be enhanced. Based on the Grantee-Subgrantee Agreement, the ICQ is required to be completed and certified by the Executive Director and Board Chair or their designee and submitted to DEO by September 30. The updated ICQ was received on September 11, 2020 offering an extended deadline of October 30, 2020. Some of the new controls implemented during the last year were as follows:

- Updated Financial and Procurement Policies and Cost Allocation Policy were approved by the Board.
- Improved and strengthened Sub-Recipient monitoring.
- Implemented quarterly unannounced audits of supportive service cards.
- Initiated 24/7/365 cyber-security monitoring (12/2019).
- Initiated a Strategic Planning Process (11/2019).

**Recommendation**

Approval of the enclosed 2020-2021 Internal Control Questionnaire and Assessment. Once the 2020-2021 revised ICQ has been approved by the Audit Committee, it will be distributed to the Board of Directors for review and comment. If no comments, the Board Chair and CEO will certify it and submit it to DEO by

requested deadline of October 31, 2020. The final ICQ will then be presented at the November Board of Directors meeting to ensure full transparency.

Discussion: Steve Meier discussed the five components of Internal Control, 17 principles within the five components and 50 questions. The five components are: Control Environment, Risk Assessment, Control Activities, Information, and Communication and Monitoring.

Motion:	Pat Gerard
Second:	Rebecca Sarlo

*The Audit Committee recommends approval of the enclosed 2020-2021 Internal Control Questionnaire and Assessment. Motion carried unanimously.*

**Other Administrative Matters:**

Jennifer Brackney mentioned that we are required to fill two County Appointees as part of the Ad Hoc Committee. Jennifer will follow up with Mike Meidel to see if he has anyone in mind or if we need to look for volunteers.

**Information Items:** None

**Public Comments:** None

**Committee Members Comments:** None

**Adjournment**

The meeting was adjourned at 11:18 a.m.



## **Action Item 2**

### **Annual Financial Audit For the Fiscal Year Ended June 30, 2020**

#### **Information**

The audit firm of Powell & Jones, CPAs has completed the annual financial audit for WorkNet Pinellas, Inc. for the fiscal year ended June 30, 2020. Enclosed is a copy of the audit report.

#### **Recommendation**

Approval of the Annual Financial Audit for the fiscal year ended June 30, 2020.

**WORKNET PINELLAS, INC.**

**Financial Statements, Supplemental Information  
and Regulatory Reports**

**June 30, 2020**

**(With Independent Auditor's Report Thereon)**

**WORKNET PINELLAS, INC.**

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**Powell & Jones**  
Certified Public Accountants

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## INDEPENDENT AUDITOR'S REPORT

The Board of Directors  
WorkNet Pinellas, Inc.

### Report on the Financial Statements

We have audited the accompanying financial statements of WorkNet Pinellas, Inc. (the Organization) which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

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

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

## **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of WorkNet Pinellas, Inc., as of June 30, 2020 and the respective changes in its net assets and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Uncertainties Regarding the Financial Outcome of Regulatory Matters**

As discussed in Note 14 to the financial statements, the Organization is a party to pending regulatory actions that could result in its liability for repayment of grant funds. The Organization's management believes that the eventual settlement of these actions will not have a material effect on the Organization's financial position. Nevertheless, it is at least possible that such an effect will occur, although the amount cannot be estimated. Settlement of these regulatory actions is expected within the next year. Our opinion is not modified with respect to this matter.

## **Other Matters**

### *Other information*

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

## **Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued a report dated February 17, 2021 on our consideration of the Organization's internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Organization's internal control over financial reporting and compliance.

**Report on Summarized Comparative Information**

We have previously audited WorkNet Pinellas, Inc.'s 2019 financial statements, and our report dated October 31, 2019 expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2019, is consistent, in all material respects, with the audited financial statements from which it has been derived.



*Powell & Jones*

**POWELL & JONES**  
**Certified Public Accountants**  
**Lake City, Florida**  
**February 17, 2021**

	<u>2020</u>	<u>2019</u>
Assets		
Current assets:		
Cash and cash equivalents	\$ 3,390,051	\$ 969,353
Accounts receivable	46,463	82,814
Grants receivable	406,854	196,562
Prepaid expenses	145,195	70,390
Total current assets	<u>3,988,563</u>	<u>1,319,119</u>
Noncurrent assets:		
Restricted cash	248,260	440,721
Endowment investments	-	9,382
Property and equipment, net	57,300	2,497,926
Total noncurrent assets	<u>305,560</u>	<u>2,948,029</u>
Total assets	<u>\$ 4,294,123</u>	<u>\$ 4,267,148</u>
Liabilities and Net Assets		
Current liabilities:		
Accounts payable and accrued liabilities	1,132,470	900,986
Deferred grant revenue	69,437	235,195
Debt	-	617,772
Total current liabilities	<u>1,201,907</u>	<u>1,753,953</u>
Noncurrent liabilities:		
Debt	-	625,757
Less unamortized loan costs	-	(1,247)
	<u>-</u>	<u>624,510</u>
Less current portion	-	(617,772)
Total noncurrent liabilities	<u>-</u>	<u>6,738</u>
Total liabilities	<u>1,201,907</u>	<u>1,760,691</u>
Net assets without donor restrictions	<u>3,092,216</u>	<u>2,506,457</u>
Total liabilities and net assets	<u>\$ 4,294,123</u>	<u>\$ 4,267,148</u>

	Total	
	2020	2019
Revenues and support:		
Grants		
Federal	\$ 9,441,414	\$ 9,163,824
Local	-	28,430
Contribution and sponsorship revenue	4,466	23,915
Educational program tuition and fees	-	62,982
Other revenue	134,784	99,733
Gain on Sale/Disposal	638,094	-
Total revenues and support	<u>10,218,758</u>	<u>9,378,884</u>
Expenses:		
Program services		
Workforce Innovation and Opportunity Act	4,620,165	4,008,166
Employment Services Programs	1,015,350	937,401
Supplemental Nutrition and Assistance	303,838	418,837
Trade Adjustment Assistance	126,935	337,487
Welfare Transition	2,021,478	2,109,377
Youthbuild	340,885	291,685
Other	121,647	284,755
Supporting services		
General and administrative	1,082,701	1,232,810
Total expenses	<u>9,632,999</u>	<u>9,620,518</u>
Change in net assets	585,759	(241,634)
Net assets at beginning of year	<u>2,506,457</u>	<u>2,748,091</u>
Net assets at end of year	<u>\$ 3,092,216</u>	<u>\$ 2,506,457</u>

Expenses	Programs	General and administrative	Total	
			2020	2019
Salaries	\$ 2,608,259	\$ 585,811	\$ 3,194,070	\$ 4,534,002
Retirement	148,868	28,671	177,539	206,632
Payroll taxes and fringe	952,079	165,924	1,118,003	311,943
Staff training and education	299	1,099	1,398	2,576
Accounting and professional	56,558	169,025	225,583	305,199
Community outreach	24,706	-	24,706	45,349
License, dues, and other fees	23,266	2,225	25,491	27,940
Communications	104,290	8,416	112,706	122,490
Office expenses	204,700	17,679	222,379	218,324
Occupancy	350,389	15,188	365,577	413,564
Travel	13,586	6,234	19,820	62,142
Meetings and conferences	5,765	4,846	10,611	7,799
Other expense	40,367	42,302	82,669	15,124
Contract labor	361,282	2,851	364,133	447,475
Insurance	83,948	10,425	94,373	139,079
Service provider contracts	538,397	-	538,397	538,151
Customer training	3,008,353	-	3,008,353	2,065,438
Interest expense	16,015	-	16,015	32,683
Depreciation and amortization	9,171	22,005	31,176	124,608
<b>Total Expenses</b>	<b>\$ 8,550,298</b>	<b>\$ 1,082,701</b>	<b>\$ 9,632,999</b>	<b>\$ 9,620,518</b>

Cash flows from operating activities:		
Change in net assets	\$	\$
	2020	2019
	585,759	(241,634)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	29,929	121,357
Loss (Gain) on disposal	(638,094)	1,259
Changes in assets and liabilities:		
(Increase) decrease in accounts receivable	36,351	(40,671)
(Increase) decrease in grants receivable	(210,292)	611,525
(Increase) decrease in inventory	-	2,925
(Increase) in prepaid expenses	(74,805)	150,329
Decrease in loan costs (amortization)	1,247	3,251
(Decrease) increase in accounts payable and accrued liabilities	231,482	(318,804)
(Decrease) increase in deferred revenue	-	(31,041)
(Decrease) increase in deferred grant revenue	(165,758)	155,602
Net cash provided by operating activities	(204,181)	414,098
Cash flows from investing activities:		
Change in investments	9,382	680
Acquisition of property and equipment	(22,462)	-
Sale of property and equipment	3,071,255	-
Net cash used in investing activities	3,058,175	680
Cash flows from financing activities:		
Payments on debt	(625,757)	(45,800)
Net cash used in financing activities	(625,757)	(45,800)
Net (decrease) increase in cash	2,228,237	368,978
Cash, beginning of year	1,410,074	1,041,096
Cash, end of year	\$ 3,638,311	\$ 1,410,074
Supplement disclosures:		
As shown on Statement of Financial Position:		
Cash and cash equivalents	\$ 3,390,051	\$ 969,353
Restricted cash	248,260	440,721
Cash, end of year	\$ 3,638,311	\$ 1,410,074
Interest paid	\$ 16,015	\$ 32,683

**(1) Nature of Organization and Purpose**

Effective February 10, 2014 and July 7, 2014, WorkNet Pinellas, Inc. (WORKNET) began doing business as CareerSource Pinellas. The CareerSource Pinellas rebranding was in coordination with Florida's Workforce System to have a unified brand state-wide. WORKNET began doing business as Science Center following its acquisition on May 16, 2014.

WorkNet Pinellas, Inc. is a not-for-profit corporation that was established on March 2, 2001, under the provisions of the Florida Corporations Not-For-Profit Law set forth in Chapter 617 of the Florida Statutes. WORKNET was created in accordance with the Florida Workforce Innovation Act of 2000 to serve as the administrative entity for programs of the Local Workforce Development Board in Pinellas County. This public-private partnership supports and promotes economic growth through workforce development. The Local Workforce Development Board (the Board) consists of representatives of education, labor, economic development, organizations identified as one stop partners, and other individuals as appointed by the Pinellas County Board of County Commissioners (the County). The Board is one of twenty-four Local Workforce Development Boards in the State of Florida providing for the development, planning, monitoring and administration of the following grants and programs:

- Temporary Assistance for Needy Families
- Wagner Peyser
- Disabled Veterans Outreach Program
- Local Veterans Employment Representative Program
- Workforce Innovation and Opportunity Act (WIOA) – Adult, Youth, and Dislocated Worker
- National Emergency Grants
- Reemployment Services and Eligibility Assessment
- Unemployment Insurance
- Trade Adjustment Assistance
- Youthbuild
- Supplemental Nutrition Assistance Programs

Support and revenue are obtained primarily from federal and state grants. The Board is responsible for developing and implementing an area plan and subgranting funds to direct providers of services.

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

**(a) Basis of Accounting**

The financial statements are prepared using the accrual basis of accounting, which recognizes revenue when earned and expenses as incurred.

(2) **Summary of Significant Accounting Policies - Continued**

(b) **Basis of Presentation**

Financial Statements

The financial statements and notes are representations of the Organization's management who is responsible for their integrity and objectivity. The accounting policies conform to accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statements.

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America. The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 dated August 2016, and the provisions of the American Institute of Certified Public Accountants (AICPA) "Audit and Accounting Guide for Not-for-Profit Organizations" (the Guide). (ASC) 958-205 was effective January 1, 2018.

Under the provisions of the Guide, net assets and revenues, and gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Organization and changes therein are classified as follows:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. The Organization's board may designate assets without restrictions for specific operational purposes from time to time.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or the by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. The Organization held no assets with donor imposed restrictions at year end.

(c) **Contributions and Restricted Net Assets**

Unconditional contributions are recognized when received and recorded as net assets without donor restrictions or with donor restrictions, depending on the existence and/or nature of the donor-imposed restrictions. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Gifts of cash and other assets are reported with donor restricted support if they are received with donor stipulations that limit the use of the donated assets. When a restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as net assets without donor restriction support. Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Contributions restricted for the acquisition of land, buildings, and equipment are reported as assets without donor restriction upon acquisition of the assets and the assets are placed in service.

**(2) Summary of Significant Accounting Policies - Continued**

The Organization historically does not receive contributions from donors. Primarily all of its funding is through grants, which must be expended on specified programs or activities. Cost reimbursement grants are recorded as revenue when the related expenses have been incurred. Other grants are recorded as support and revenue when earned. As of June 30, 2020, all net assets of the Organization were without donor imposed restrictions.

**(d) Donated Services**

The Organization records donated services as revenues if either; (a) they create or enhance nonfinancial assets; or (b) they require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. There were no donated services recorded during the year ended June 30, 2020.

**(e) Fair Value Measurements**

WORKNET applies the provisions of Financial Accounting Standards Boards (FASB) Accounting Standards Codification (“ASC”) 820, Fair Value Measurements and Disclosures, for fair value measurements of financial assets and liabilities that are recognized at fair value in the financial statements on a recurring basis. Topic 820 defines fair value as the price that would be received to sell an asset or would be paid to transfer a liability in an orderly transaction between market participants at the measurement date. Topic 820 established a three-tier hierarchy to maximize the use of observable market data and minimize the use of unobservable inputs, and to establish classification of fair value measurements for disclosure purposes. Inputs refer broadly to the assumptions that market participants would use in pricing the asset or liability, including assumption about risk. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset or liability developed based on market data obtained from sources independent of the reporting entity’s own assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available.

At June 30, 2020, the Organization had no assets or liabilities subject to disclosure of fair value measurements as to valuation levels hierarchy per Financial Accounting Standards Board Statement No. 157.

**(f) Liquidity**

Assets are presented in the accompanying Statement of Financial Position according to their nearness of conversion to cash, and liabilities according to the nearness of their maturity and resulting use of cash.

Financial assets available within one year of the statement of financial position date of June 30, 2020 for general expenditures are as follows:

Cash and cash equivalents	\$3,390,051
Accounts receivable	46,463
Grants receivable	406,854
Total financial assets available	<u>\$3,843,368</u>

The Organization manages its liquid assets in accordance with regular budgeting processes developed through the coordinated efforts of management and the Board of Directors. Reporting by management to those charged with governance ensures the results from operating activities are monitored closely.

(2) **Summary of Significant Accounting Policies – Continued**

(g) **Measure of Operations:**

The statements of activities reports all changes in net assets, including changes in net assets from operating and non-operating activities. Operating activities consist of those items attributable to the Organization's ongoing activities. Non-operating activities are limited to resources that generate return from investments, endowment contributions, financing costs, and other activities considered to be of a more unusual or nonrecurring nature. There were no non-operating activities for the year ended June 30, 2020.

(h) **Cash and Cash Equivalents**

For purposes of reporting cash flows, all deposits with an original maturity of three months or less are considered to be cash equivalents.

Cash designated for capital improvements to buildings and to fund accrued paid time off is classified as restricted cash in the accompanying statement of financial position.

(i) **Accounts Receivable**

Accounts receivable represents amounts due from employer services agreement, service provider contract, insurance reimbursements, refunds and other miscellaneous customers. Based on historical collections, management believes all receivables are fully collectible.

(j) **Inventory**

Inventory is stated at the lower of cost or market. Cost is determined using the first-in, first-out method.

(k) **Property and Equipment**

Property and equipment are recorded at cost, if purchased, or at estimated fair value at date of receipt if acquired by gift. Depreciation is recognized over the estimated useful lives of the assets of 3 to 7 years for equipment and vehicles; 5 years for leasehold improvements, and 15 years for building improvements using the straight-line method. All expenditures of property and equipment less than \$5,000 are expensed when purchased.

In the event of disposal of property and equipment acquired through expenditures of federal funds, WORKNET may be required to return the property and equipment to the funding source or obtain its approval prior to disposal of the property and equipment. Additionally, the proceeds from any disposal of property and equipment may be required to be refunded to the respective funding source.

(l) **Endowment Fund Investments**

Endowment investments represent beneficial interest in assets held by others. This investment was recorded at fair value in accordance with guidance related to accounting for contributions held by an organization which have the transferred assets without variance power. In the 2020 fiscal year this investment was returned to the donor when the Science Center was sold, because the use for which it was intended was no longer applicable. Please see Note 3 regarding the sale of the Science Center.

(2) **Summary of Significant Accounting Policies – Continued**

(m) **Personal Time Off**

WORKNET employees are entitled to personal time off (PTO) which combines time off for personal, vacation, and sick leave. PTO is based on length of employment and other factors. PTO is accrued when earned. PTO of \$248,154 is included as a component of accounts payable and accrued expenses in the Statement of Financial Position at June 30, 2020.

(o) **Retirement Plan**

The provision for pension costs is recorded on an annual basis. Pension costs are funded as they accrue.

(p) **Income Taxes**

WORKNET is a not-for-profit corporation under the laws of the State of Florida and is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The Internal Revenue Code provides for taxation of unrelated business income under certain circumstances. WORKNET believes that it has no liability for taxes with respect to unrelated business income. However, such status is subject to final determination upon examination of the related income tax returns by the appropriate taxing authorities.

WORKNET follows Accounting Standards Codification Topic 740, *Income Taxes* (“ASC 740”). A component of this standard prescribes a recognition and measurement of tax positions taken or expected to be taken in a tax return. For those benefits to be recognized, a tax position must be more-likely-than-not to be sustained upon examination by taxing authorities. WORKNET’s policy is to recognize interest and penalties associated with tax positions under this standard as a component of tax expense, and none were recognized since there was no material impact of the application of this standard for the year ended June 30, 2020. As required by Internal Revenue Service regulations, the Organization annually files a Form 990, “Return of Organization Exempt from Income Tax” with the Internal Revenue Service. The returns for 2019, 2018 and 2017 are subject to review and adjustment by the Internal Revenue Service.

(q) **Revenue Recognition**

Revenues and the related expenses of cost-reimbursement grant programs are recognized as allowable costs are incurred. Federal grant advances are classified as deferred revenue until expended for the intended purpose. Grants receivable relates to support earned but not yet received from federal sources.

(r) **Use of Estimates**

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

(2) **Summary of Significant Accounting Policies – Continued**

(s) **Functional Allocation of Expenses**

The cost of providing WORKNET’s various programs and other supporting services have been summarized on a functional basis in the statement of activities. Direct expenses are charged directly to the related program. Certain costs which are directly shared have been allocated to programs based upon the relative benefits received. Expenses that are not directly identifiable with a specific program are allocated as indirect costs to benefiting programs based upon the rate approved by the U.S. Department of Labor. When it is impractical to directly allocate expenses, costs may be charged to a cost pool and then are distributed to the ultimate benefitting cost center through the application of an appropriate allocation method. Employees document their work activities through personnel activity reports. The data is compiled each pay period and is used in allocating costs by full-time employees. This data is also used in allocating costs for all cost pools as follows:

<b>Cost Pool</b>	<b>Method of Allocation</b>
<i>Board Staff Cost Pool:</i> Salaries, travel, supplies, equipment, communications, facilities	Based on costs recorded in all programs
<i>Business Services Cost Pool:</i> Salaries, fringe benefits, travel, supplies, communication and other	Based on relative total costs recorded in all programs
<i>Case Management Cost Pool:</i> Salaries, fringe benefits, travel, supplies, communication and other	Based salaries allocated according to the number of participants in specific activities
<i>MIS/Technology Cost Pool:</i> Furniture, computers, office equipment, network equipment, software licenses, equipment maintenance	Based on total salary costs
<i>Community Outreach Cost Pool:</i> Ads, printed materials, job fairs, employer seminars, focus groups, and community events	Based on total salary costs
<i>Staff Training Cost Pool:</i> Travel, professional services, memberships supplies	Based on total salary costs
One-Stop Facilities Rent, utilities, communications, supplies	Based on total salary costs

(2) **Summary of Significant Accounting Policies – Continued**

Supporting services in the statement of activities include expenses that have been allocated both directly and indirectly to the Organization’s programs. Supporting services include planning, development, oversight and administrative functions of all programs, support services for the One Stop System including Information Technology, Management Information Systems, Facility Management, Community Outreach, and One Stop Staff training and development activities.

(3) **Sale of Science Center**

On November 20, 2019 WORKNET sold its Science Center property which had been used to operate science related programs for area youth and also a branch “One Stop” employment assistance center. The sales price of the assets was \$3,150,000. The book value of the assets sold was \$2,433,161 and after costs of \$79,045 the gain on the sale was \$637,794. Proceeds of the sale were used to pay off the existing mortgage and other Science Center related debt, with the balance retained as unrestricted net assets.

While operating, the Science Center did not provide material revenues or increases in net assets to WORKNET. This disposal was effected in order to eliminate operations that no longer aligned with WORKNET’s core mission and to generate liquid cash reserves.

(4) **Grants Receivable**

Grants receivable is comprised of the following grant awards at June 30, 2020:

Federal Awards	
U.S. Department of Health and Human Services	
Temporary Assistance to Needy Families	\$ 19,012
U.S. Department of Agriculture	
Supplemental Nutrition Assistance Program	17,370
U.S. Department of Labor	
Wagner Peyser	32,691
Disabled Veterans Outreach Program	6,311
Local Veterans Employment Representative Program	1,668
Workforce Innovation and Opportunity Act (WIOA)	
WIOA COVID PPE	2,958
WIOA Youth	199,304
WIOA Dislocated Worker	82,338
Trade Adjustment Assistance	12,206
Reemployment Services and Eligibility Assessment	17,609
Youthbuild	15,387
Total grants receivable	<u>\$ 406,854</u>

5) **Property and Equipment**

Property and equipment consists of the following at June 30, 2020:

Equipment	\$	211,909
Leasehold Improvements		67,859
Vehicles		47,403
		<hr/>
Total cost		327,171
Accumulated depreciation		(269,871)
		<hr/>
	\$	57,300
		<hr/>

Depreciation expense for the year ended June 30, 2020 was \$29,929.

(6) **Deferred Grant Revenue**

Deferred grant revenue is comprised of the following grant awards at June 30, 2020:

Federal Awards		
U.S. Department of Labor		
WIOA Dislocated Worker	\$	68,167
WIOA Apprenticeship Expansion		843
WIOA Soft Skills		427
		<hr/>
Total grants receivable	\$	69,437
		<hr/>

(7) **Debt**

**Mortgage Payable**

Effective December 12, 2014, WORKNET obtained a business loan for the principal amount of \$700,000 with an interest at a rate of 4.650% per annum based on a year of 360 days. The proceeds of the loan were used to pay-off the remaining principal and interest of the mortgage payable existing at June 30, 2014. The payment terms required 59 regular payments of \$4,511 each and one irregular payment of \$585,710. The first payment was due January 10, 2015, and all subsequent payments were due on the same day of each month after that. The final payment was made in November, 2019. All principal and accrued interest at that date was paid with the proceeds of the sale of the Science Center property described in Note 3. Interest paid on the loan for the fiscal year ended June 30, 2020 was \$12,578.

**Equipment Financing Agreement**

WORKNET entered into an Equipment Finance Agreement (EFA) in September 2015 to finance the labor and materials associated with the purchase and installment of a 70 ton air cooled chiller and building HVAC controls at the Science Center building. The terms of the EFA required WORKNET to pay principal of \$100,400 over 60 monthly installments at an interest rate of 7.86% per annum. The first payment of principal and interest of \$2,029 was due in November 2015 and last payment in October 2020. This loan was paid off in November, 2019. Interest expense totaled \$3,436 for the year ended June 30, 2020.

**(8) Lease Commitments**

WORKNET leases facilities (workforce program offices and administrative office) and equipment (copiers and other office equipment) under cancelable and non-cancelable lease agreements. Pursuant to the original lease documents, the terms of the cancelable lease shall remain ongoing until cancelled by either party. The lessor or lessee shall have the right to terminate for any reason, without penalty, with one hundred eighty (180) days written notice.

Facility lease payments totaled \$231,886 net of \$30,850 sublease income for the year ending June 30, 2020. Equipment lease payments totaled \$33,572 for the year ending June 30, 2020. Minimum future lease payments under non-cancelable facility and equipment leases having remaining terms in excess of one year are as follows:

Year Ended June 30,	
2021	\$ 310,037
2022	65,330
2023	<u>8,801</u>
	<u>\$ 384,168</u>

**(9) Employment Benefits**

**(a) Retirement Plan**

WORKNET provides a 401(k) Plan (the Plan). The Plan may provide two types of employer contributions, a non-elective contribution (NEC) and a matching contribution to eligible participants. The NEC is provided to all eligible employees regardless if the employee contributes to the Plan and equals 5% of the employee's eligible earnings. The matching contribution is only provided to those employees who elect to contribute to the Plan. During the current year, WORKNET elected to provide the NEC but not the matching contributions. Employer contributions totaled \$177,539 for the year ended June 30, 2020.

**(b) Benefit Stipend**

WORKNET provides a benefit stipend (stipend) to eligible employees. The stipend is a flat rate for all employees and is calculated to cover health insurance, life insurance, accidental death and disability and an amount to be allocated to the employees choice of cafeteria benefits. It is included as part of the employee's gross pay and paid twice a month over 24 pay periods. The stipend totaled approximately \$803,506 for the year ended June 30, 2020.

**(10) Reconciliation of Schedule of Expenditures of Federal Awards Programs and the Statement of Activities to SERA**

As required, WORKNET regularly reconciles its financial records to the Subrecipient Enterprise Resource Application (SERA) which is maintained by the Florida Department of Economic Opportunity. As of June 30, 2020, no discrepancies were noted. Amounts expended on the Schedule of Expenditures of Federal Awards and revenues and expenses on the statement of activities were determined in accordance with the accrual basis of accounting.

	<u>2020</u>	<u>2019</u>
Total Federal Expenditures/Grant Revenue	\$ 9,441,414	\$ 9,163,824
Funds received directly from funding sources not reported in SERA		
Youthbuild	(395,045)	(343,706)
Americorps	-	(7,324)
Reported in SERA	<u>\$ 9,046,369</u>	<u>\$ 8,812,794</u>

**(11) Concentration of Credit Risk**

WORKNET maintains its cash with four financial institutions. WORKNET's deposits are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At times, WORKNET has deposits which exceed the FDIC amount. Management does not anticipate nonperformance by any of the financial institutions.

**(12) Grants**

Costs charged to federal programs under cost-reimbursement grants are subject to government regulatory audits. Therefore, all such costs are subject to adjustment. Management believes that adjustments, if any, would not have a significant effect on the financial statements. WORKNET receives a substantial amount of its support from federal agencies through various grants. Any significant reduction in the level of this support could have an effect on WORKNET's programs.

**(13) Contingent Liability**

On May 15, 2019, the federal Department of Labor, Employment and Training Administration (ETA) issued its report on the "Compliance Review of CareerSource Tampa Bay and CareerSource Pinellas". In this report the ETA documented seventeen findings regarding grant administration of Department of Labor Funds by the Florida Department of Economic Opportunity, CareerSource Tampa Bay and CareerSource Pinellas during the period July 1, 2013 through June 30, 2018. Included in these findings were questioned costs of \$9,753,924 in WIOA funded OJT payments, \$5,449,113 in supportive services cards issued to WIOA participants, \$2,031,866 in Business Service Staff incentives and \$408,487 in salary related payments. Of this total of \$17,643,410 approximately \$5,557,469 relates to funds administered by CareerSource Pinellas.

The Florida Department of Economic Opportunity, the direct recipient of the Department of Labor funds, in cooperation with the two CareerSource agencies formally responded to the findings on June 28, 2019 and subsequently requested technical assistance from ETA to fully address and resolve the findings. This process remains ongoing and CareerSource Pinellas intends to work diligently to implement corrective actions, provide additional information to fully correct the noted deficiencies and resolve the questioned costs. CareerSource Pinellas has identified approximately \$2.55 million in

unrestricted funds that could be utilized to repay any final disallowed costs. However it is not possible to estimate the amount, if any, of the questioned costs that will eventually be required to be repaid by CareerSource Pinellas.

**(14) Related Party Transactions**

In accordance with applicable regulations, WORKNET's Board of Directors includes representatives of private and public sector industries. During the fiscal year ended June 30, 2020, WORKNET entered into contracts with certain private and public sector industries, with which board members are associated for the purpose of providing services to participants. Total payments for providing services to participants during the year ended June 30, 2020 were approximately \$999,143 and accounts payable at June 30, 2020 were approximately \$15,691.

**(15) Subsequent Events**

WORKNET has evaluated subsequent events from the statements of financial position date through February 17, 2021 the date the financial statements were available to be issued.

Other

In March 2020, the World Health Organization made the assessment that the outbreak of a novel corona virus (COVID-19) was characterized as a pandemic. As a result, uncertainties have arisen that may have a significant negative impact on the operating activities and results of the Organization. The occurrence and extent of such an impact will depend on future developments, including (i) the duration and spread of the virus, (ii) government quarantine measures, (iii) voluntary and precautionary restrictions on travel and meetings, (iv) the effects on the financial markets, and (v) the effects on the economy overall, all of which are uncertain.

**SUPPLEMENTAL INFORMATION**

<b>Federal/State Agency Pass-Through Entity/Program Title</b>	<b>CFDA/ Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Expenditures</b>	<b>Pass Through</b>
<b>U.S. Department of Health and Human Services</b>				
Passed through the Department of Economic Opportunity:				
Temporary Assistance for Needy Families	93.558	WTS19, WTS20	\$ <u>2,246,235</u>	\$ <u>9,501</u>
<b>Total U.S. Department of Health and Human Services</b>			<u>2,246,235</u>	<u>9,501</u>
<b>U.S. Department of Labor</b>				
Passed through the Department of Economic Opportunity:				
Employment Service Cluster				
Wagner Peyser	17.207	WPA 19, WPA20	686,436	20,669
Disabled Veterans Outreach Program	17.801	DVP19, DVP20	121,865	4,696
Local Veterans Employment Representative Program	17.804	LVR19, LVR20	<u>23,209</u>	<u>455</u>
Subtotal Employment Service Cluster			<u>831,510</u>	<u>25,820</u>
Workforce Innovation and Opportunity Act (WIOA) Cluster				
WIOA - Adult	17.258	WIA 19, WIA20, WIS18, WIS19, WIS20	1,780,467	1,515
WIOA - Youth	17.259	WIY19, WIY20, WIS18, WIS19, WIS20	1,240,971	497,052
WIOA - Dislocated Worker	17.278	WID19, WID20, WIS18, WIS19, WIS20,	<u>2,138,066</u>	<u>1,312</u>
Subtotal WIA Cluster			<u>5,159,504</u>	<u>499,879</u>
National Emergency COVID 19	17.277	WNC20	<u>1,112</u>	<u>-</u>
Reemployment Services and Eligibility Assessment	17.225	UCR19	<u>335,095</u>	<u>751</u>
Trade Adjustment Assistance	17.245	TAT17, TAT18, TAC17, TAC18	<u>138,608</u>	<u>1,012</u>
Subtotal Department of Labor Passed through Department of Economic Opportunity			<u>6,465,829</u>	<u>527,462</u>
Youthbuild	17.274	YB-30072-17-60-A-12 YB-32978-18-60-A-12	<u>395,045</u>	<u>-</u>
Subtotal Direct U.S. Department of Labor			<u>395,045</u>	<u>-</u>
<b>Total U.S. Department of Labor</b>			<u>6,860,874</u>	<u>527,462</u>
<b>U.S. Department of Agriculture</b>				
Passed through the Department of Economic Opportunity:				
Supplemental Nutrition Assistance Program	10.561	FSH19, FSH20	<u>334,305</u>	<u>1,433</u>
<b>Total U.S. Department of Agriculture</b>			<u>334,305</u>	<u>1,433</u>
Total Expenditures of Federal Awards			\$ <u>9,441,414</u>	\$ <u>538,396</u>

**(1) Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of WORKNET under programs of the federal government passed through the Department of Economic Opportunity for the year ended June 30, 2020. The information in this schedule is presented 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 WORKNET, it is not intended to and does not present the financial position, changes in net assets or cash flows of WORKNET.

**(2) Basis of Accounting**

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 allowable or are limited as to reimbursement.

**(3) Indirect Cost Rate**

WORKNET did not elect to use the 10 percent de minimis indirect cost rate.

## **REGULATORY REPORTS**

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

The Board of Directors  
WorkNet Pinellas, Inc.

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 WorkNet Pinellas, Inc. (the Organization) which comprise the statement of financial position as of June 30, 2020, and the related statement of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 17, 2021.

**Internal Control over Financial Reporting**

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

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

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

**Compliance and Other Matters**

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

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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 cursive script that reads "Powell & Jones". The signature is contained within a rectangular box.

**POWELL & JONES**  
**Certified Public Accountants**  
**Lake City, FL.**  
**February 17, 2021**

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR  
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of Directors  
WorkNet Pinellas, Inc.

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

We have audited WorkNet Pinellas, Inc.'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 WorkNet Pinellas, Inc.'s major federal programs for the fiscal year ended June 30, 2020. WorkNet Pinellas, Inc.'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 the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of WorkNet Pinellas, Inc.'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 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) and the Florida Department of Economic Opportunity's (DEO) Audit and Audit Resolution Responsibilities (AWI FG 05-019) issued August 12, 2005. Those standards, the Uniform Guidance, and DEO 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 WorkNet Pinellas, Inc.'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 WorkNet Pinellas, Inc.'s compliance.

**Opinion on Each Major Federal Program**

In our opinion, WorkNet Pinellas, Inc. 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, 2020.

## Other Matters

The results of our auditing procedures disclosed no instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance.

## Report on Internal Control Over Compliance

Management of WorkNet Pinellas, Inc. 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 WorkNet Pinellas, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of WorkNet Pinellas, Inc.'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.



**POWELL & JONES**  
**Certified Public Accountants**  
**Lake City, FL.**  
**February 17, 2021**

**WORKNET PINELLAS, INC.**  
**SCHEDULE OF FEDERAL AWARDS PROGRAMS**  
**FINDINGS AND QUESTIONED COSTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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**Section I - Summary of Auditor's Results**

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**Financial Statements**

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? No
- Significant deficiency(ies) identified? No

Noncompliance material to the financial statements noted? No

**Federal Awards Section**

Internal control over major programs:

- Material weakness(es) identified? No
- Significant deficiency(ies) identified? No

Type of auditor's report issued on compliance for major federal programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a) No

Identification of major programs/projects:

**CFDA Number(s)**

**Name of Federal Program or Cluster**

**U.S. Department of Labor**

**Workforce Innovation and Opportunity Act (WIOA) Cluster:**

17.258  
 17.258  
 17.278

WIOA Adult

WIOA Youth

WIOA Dislocated Worker

**Employment Service Cluster**

Wagner Peyser

Disabled Veterans Outreach Program

Local Veterans Employment Representative Program

17.207  
 17.801  
 17.804

Dollar threshold to distinguish between type A and type B Federal Programs \$750,000

Auditee qualified as low-risk auditee? No

(Continued)

**WORKNET PINELLAS, INC.**  
SCHEDULE OF FEDERAL AWARDS PROGRAMS  
FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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**Section II - Financial Statement Findings**

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None

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**Section III - Federal Award Findings and Questioned Costs**

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None

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**Section IV - Summary Schedule of Prior Audit Findings**

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**2019-1 – SUBRECIPIENT MONITORING**

The Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance) requires that subrecipients of federal funds be formally monitored by the pass-through entity in accordance with Section D of the Uniform Guidance.

From our audit procedures we could not find documentation where subrecipients were monitored by CareerSource Pinellas in compliance with the Uniform Guidance.

We recommended that CareerSource Pinellas implement procedures to assure that all subrecipients of its federal funds are fully monitored as required by Section D of the Uniform Guidance.

**This audit finding was fully corrected in the current year.**

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**Section V - Other**

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None

## MANAGEMENT LETTER

To the Board of Directors  
WorkNet Pinellas, Inc.  
Clearwater, Florida

We have audited the financial statements of WorkNet Pinellas, Inc. as of and for the fiscal year ended June 30, 2020, and have issued our report thereon dated February 17, 2021.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Governmental Auditing Standards, issued by the Comptroller General of the United States and OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. We have issued our Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements in Accordance with Government Auditing Standards, Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance. Disclosures in those reports and the schedule, which are dated February 17, 2021, should be considered in conjunction with this management letter.

### PRIOR YEAR FINDINGS

#### 2019-2 Indirect Cost Allocation

In the prior year we noted that the method of allocating indirect costs had not been completely documented at the time of our audit. Subsequently, the Organization received an approved provisional rate from the Department of Labor for the year ended June 30, 2019 and 2020. In the current year we found that the Organization had documented the method of the allocation of indirect costs.

### CURRENT YEAR FINDINGS

There were no additional findings in the current year.

### CONCLUSION

We wish to thank the Organization's employees for their courteous assistance during our audit of the Organization. This report is intended solely for the information and use of the Board of Directors, management, and others within the Organization.



POWELL & JONES  
Certified Public Accountants  
February 17, 2021



## **Action Item 3**

### **2019 IRS Form 990**

#### **Information**

WorkNet Pinellas' IRS Form 990 has been completed for the period beginning July 1, 2019 and ending June 30, 2020. Based on the 990 disclosure requirements (Part VI, Section B, 11a), a copy is being provided to each voting member of the Board, prior to filing it with the IRS. The 990 form will be filed by March 31, 2021.

#### **Recommendation**

Approval of the 2019 IRS Form 990.

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**A** For the 2019 calendar year, or tax year beginning **JUL 1, 2019** and ending **JUN 30, 2020**

<b>B</b> Check if applicable:  <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>WORKNET PINELLAS, INC.</b> Doing business as <b>CAREERSOURCE PINELLAS</b> Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>13805 58TH STREET N. SUITE 2-140</b> City or town, state or province, country, and ZIP or foreign postal code <b>CLEARWATER, FL 33760</b> <b>F</b> Name and address of principal officer: <b>JENNIFER BRACKNEY</b> <b>13805 58TH STREET N. SUITE 2-140, CLEARWATER</b>	<b>D</b> Employer identification number <b>73-1678180</b> <b>E</b> Telephone number <b>727-608-2554</b> <b>G</b> Gross receipts \$ <b>10,218,758.</b> <b>H(a)</b> Is this a group return for subordinates? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) <b>H(c)</b> Group exemption number ▶
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
<b>J</b> Website: ▶ <b>WWW.CAREERSOURCEPINELLAS.COM</b>		
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L</b> Year of formation: <b>2001</b> <b>M</b> State of legal domicile: <b>FL</b>

**Part I Summary**

<b>1</b>	Briefly describe the organization's mission or most significant activities: <b>THE MISSION OF CAREERSOURCE PINELLAS IS TO BUILD THE TALENT PIPELINE FOR TODAY AND THE FUTURE BY</b>		
<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
<b>3</b>	Number of voting members of the governing body (Part VI, line 1a) .....	<b>3</b>	<b>31</b>
<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b) .....	<b>4</b>	<b>31</b>
<b>5</b>	Total number of individuals employed in calendar year 2019 (Part V, line 2a) .....	<b>5</b>	<b>96</b>
<b>6</b>	Total number of volunteers (estimate if necessary) .....	<b>6</b>	<b>0</b>
<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12 .....	<b>7a</b>	<b>0.</b>
<b>7b</b>	Net unrelated business taxable income from Form 990-T, line 39 .....	<b>7b</b>	<b>0.</b>
<b>8</b>	Contributions and grants (Part VIII, line 1h) .....	<b>Prior Year</b>	<b>Current Year</b>
<b>9</b>	Program service revenue (Part VIII, line 2g) .....	<b>9,192,254.</b>	<b>9,441,414.</b>
<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d) .....	<b>184,944.</b>	<b>120,144.</b>
<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....	<b>1,686.</b>	<b>19,106.</b>
<b>12</b>	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) .....	<b>0.</b>	<b>638,094.</b>
<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1-3) .....	<b>9,378,884.</b>	<b>10,218,758.</b>
<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4) .....	<b>573,568.</b>	<b>538,397.</b>
<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) .....	<b>0.</b>	<b>0.</b>
<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e) .....	<b>5,052,577.</b>	<b>4,489,612.</b>
<b>16b</b>	Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>0.</b>	<b>0.</b>	<b>0.</b>
<b>17</b>	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) .....	<b>3,994,373.</b>	<b>4,604,990.</b>
<b>18</b>	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) .....	<b>9,620,518.</b>	<b>9,632,999.</b>
<b>19</b>	Revenue less expenses. Subtract line 18 from line 12 .....	<b>-241,634.</b>	<b>585,759.</b>
<b>20</b>	Total assets (Part X, line 16) .....	<b>Beginning of Current Year</b>	<b>End of Year</b>
<b>21</b>	Total liabilities (Part X, line 26) .....	<b>4,268,395.</b>	<b>4,294,123.</b>
<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20 .....	<b>1,761,938.</b>	<b>1,201,907.</b>
		<b>2,506,457.</b>	<b>3,092,216.</b>

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of officer <b>JENNIFER BRACKNEY, CHIEF EXECUTIVE OFFICER</b> Type or print name and title	Date _____		
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>RICHARD C. POWELL, CPA</b>	Preparer's signature <b>RICHARD C. POWELL, C</b>	Date <b>02/17/21</b>	Check <input type="checkbox"/> if self-employed PTIN <b>P01426180</b>
	Firm's name ▶ <b>POWELL AND JONES, CPA'S</b>	Firm's EIN ▶ <b>59-2145410</b>		
	Firm's address ▶ <b>1359 SW MAIN BLVD LAKE CITY, FL 32025</b>	Phone no. <b>386-755-4200</b>		

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission: THE MISSION OF CAREERSOURCE PINELLAS IS TO BUILD THE TALENT PIPELINE FOR TODAY AND THE FUTURE BY PROVIDING EASY ACCESS TO WORKFORCE SOLUTIONS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 4,620,165. including grants of \$ 499,879.) (Revenue \$ ) WORKFORCE INNOVATION AND OPPORTUNITY ACT - THE PURPOSE OF THE PROGRAM IS TO BUILD A SKILLED WORKFORCE THAT EMPLOYERS NEED. THIS PROGRAM IS DESIGNED TO PROVIDE TRAINING OPPORTUNITIES IN HIGH DEMAND OCCUPATIONS TO INCREASE EMPLOYMENT, RETENTION AND EARNINGS OF WIOA PROGRAM PARTICIPANTS.

4b (Code: ) (Expenses \$ 2,011,363. including grants of \$ 9,501.) (Revenue \$ ) TEMPORARY ASSISTANCE FOR NEEDY FAMILIES - THE PURPOSE OF THE TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF) PROGRAM IS TO PROVIDE TEMPORARY FINANCIAL HELP TO ELIGIBLE LOW-INCOME FAMILIES. THE PROGRAM IS DESIGNED TO END DEPENDENCE BY NEEDY PARENTS ON GOVERNMENT BENEFITS BY PROMOTING TRAINING, JOB PREPARATION AND WORK.

4c (Code: ) (Expenses \$ 695,962. including grants of \$ 25,820.) (Revenue \$ ) EMPLOYMENT SERVICE CLUSTER - THE PURPOSE OF THE PROGRAM IS TO IMPROVE THE FUNCTIONING OF THE NATION'S LABOR MARKETS BY BRINGING TOGETHER INDIVIDUALS SEEKING EMPLOYMENT WITH EMPLOYERS SEEKING WORKERS. THE SERVICES PROVIDED THROUGH WAGNER PEYSER ARE JOB SEARCH ASSISTANCE, RECRUITING ASSISTANCE FOR EMPLOYERS, MATCHING SERVICES FOR JOB SEEKERS AND EMPLOYERS AND WORK TEST REQUIREMENTS ASSISTANCE FOR UNEMPLOYMENT COMPENSATION CLAIMANTS.

4d Other program services (Describe on Schedule O.) (Expenses \$ 1,222,808. including grants of \$ 3,197.) (Revenue \$ 777,344.)

4e Total program service expenses 8,550,298.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question number, Yes, No. Rows 22-38 detailing various organizational requirements and compliance checks.

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Table with 3 columns: Question number, Yes, No. Rows 1a-1c regarding Form 1096, Forms W-2G, and backup withholding rules.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 16 regarding employee counts, tax filings, foreign accounts, and charitable contributions.

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
	<b>1a</b> 31		
<b>b</b>	Enter the number of voting members included on line 1a, above, who are independent		
	<b>1b</b> 31		
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
<b>6</b>	Did the organization have members or stockholders?		X
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
<b>b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body?	X	
<b>b</b>	Each committee with authority to act on behalf of the governing body?	X	
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates?		X
<b>b</b>	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
<b>10b</b>			
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
<b>b</b>	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
<b>b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
<b>c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
<b>12c</b>		X	
<b>13</b>	Did the organization have a written whistleblower policy?	X	
<b>14</b>	Did the organization have a written document retention and destruction policy?	X	
<b>15</b>	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>a</b>	The organization's CEO, Executive Director, or top management official	X	
<b>b</b>	Other officers or key employees of the organization	X	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
<b>b</b>	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		
<b>16b</b>			

**Section C. Disclosure**

<b>17</b>	List the states with which a copy of this Form 990 is required to be filed	NONE
<b>18</b>	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> Other (explain on Schedule O)	
<b>19</b>	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.	
<b>20</b>	State the name, address, and telephone number of the person who possesses the organization's books and records	STEVEN MEIER, CPA - 727-608-2554 13805 58TH STREET N. SUITE 2-140, CLEARWATER, FL 33760

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MS. CELESTE FERNANDEZ BOARD MEMBER	1.00	X					0.	0.	0.	
(2) MR. DAVID FETKENHER TREASURER	1.00	X		X			0.	0.	0.	
(3) MS. CAROLYN KING BOARD MEMBER	1.00	X					0.	0.	0.	
(4) MS. KARLA LEAVELLE BOARD CHAIR	1.00	X		X			0.	0.	0.	
(5) MR. MIKE MEIDEL SECRETARY	1.00	X		X			0.	0.	0.	
(6) MR. JACK GELLER, ESQ PAST CHAIR	1.00	X					0.	0.	0.	
(7) MR. JOHN HOWELL BOARD MEMBER	1.00	X					0.	0.	0.	
(8) MR. RUSSELL LEGGETTE BOARD MEMBER	1.00	X					0.	0.	0.	
(9) MS. VIVIAN AMADEO BOARD MEMBER	1.00	X					0.	0.	0.	
(10) MR. WILLIAM APPLE BOARD MEMBER	1.00	X					0.	0.	0.	
(11) MS. JODY ARMSTRONG BOARD MEMBER	1.00	X					0.	0.	0.	
(12) MS. CANDIDA DUFF BOARD MEMBER	1.00	X					0.	0.	0.	
(13) MR. JAMES ENGLAND BOARD MEMBER	1.00	X					0.	0.	0.	
(14) COMMISSIONER PAT GERARD VICE-CHAIR	1.00	X		X			0.	0.	0.	
(15) MR. BARCLAY HARLESS CHAIR-ELECT	1.00	X					0.	0.	0.	
(16) MS. ANDREA HENNING BOARD MEMBER	1.00	X					0.	0.	0.	
(17) MR. MARK HUNT BOARD MEMBER	1.00	X					0.	0.	0.	

**Part VII** Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) MR. MICHAEL JALAZO BOARD MEMBER	1.00	X						0.	0.	0.
(19) MR. SAMUEL KOLAPO BOARD MEMBER	1.00	X						0.	0.	0.
(20) MS. KAY MCKENZIE BOARD MEMBER	1.00	X						0.	0.	0.
(21) MS. DEBBIE PASSERINI BOARD MEMBER	1.00	X						0.	0.	0.
(22) MS. REBECCA SARLO BOARD MEMBER	1.00	X						0.	0.	0.
(23) MS. AMY VAN NESS BOARD MEMBER	1.00	X						0.	0.	0.
(24) MR. SCOTT WAGMAN BOARD MEMBER	1.00	X						0.	0.	0.
(25) MR. ZACHARY WHITE BOARD MEMBER	1.00	X						0.	0.	0.
(26) MR. KENNETH WILLIAMS BOARD MEMBER	1.00	X						0.	0.	0.
<b>1b Subtotal</b>								0.	0.	0.
<b>c Total from continuation sheets to Part VII, Section A</b>								780,991.	0.	36,856.
<b>d Total (add lines 1b and 1c)</b>								780,991.	0.	36,856.

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **5**

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	X	
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	X	
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NEW HORIZONS COMPUTER LEARNING CENTER, 5402 W. LAUREL STREET, SUITE 200, TAMPA, ST. PETERSBURG COLLEGE	TRAINING PROVIDER	753,714.
PO BOX 13489, ST. PETERSBURG, FL 33733	TRAINING PROVIDER	364,685.
COMPLETE TECHNOLOGY SOLUTIONS 8328 BALM ST., WEEKI WACHEE, FL 34607	IT SERVICE PROVIDER	278,903.
GALEN COLLEGE OF NURSING, 10200 DR. MARTIN LUTHER KING JR. ST, ST. PETERSBURG, FL	TRAINING PROVIDER	277,922.
COMPUTER COACH TRAINING 5005 N. HESPERIDES ST, TAMPA, FL 33614	TRAINING PROVIDER	234,795.

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **9**

SEE PART VII, SECTION A CONTINUATION SHEETS



**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns	<b>1a</b>					
	<b>b</b> Membership dues	<b>1b</b>					
	<b>c</b> Fundraising events	<b>1c</b>					
	<b>d</b> Related organizations	<b>1d</b>					
	<b>e</b> Government grants (contributions)	<b>1e</b>	9,441,414.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>					
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$				
	<b>h Total.</b> Add lines 1a-1f			9,441,414.			
<b>Program Service Revenue</b>	<b>2 a</b> TICKET TO WORK	<b>Business Code</b>	561300	99,153.	99,153.		
	<b>b</b> SPONSORSHIPS		561300	4,466.	4,466.		
	<b>c</b>						
	<b>d</b>						
	<b>e</b>						
	<b>f</b> All other program service revenue		900099	16,525.	16,525.		
	<b>g Total.</b> Add lines 2a-2f			120,144.			
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)			19,106.	19,106.		
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties						
	<b>6 a</b> Gross rents	<b>6a</b>	(i) Real				
			(ii) Personal				
	<b>b</b> Less: rental expenses	<b>6b</b>					
	<b>c</b> Rental income or (loss)	<b>6c</b>					
	<b>d</b> Net rental income or (loss)						
	<b>7 a</b> Gross amount from sales of assets other than inventory	<b>7a</b>	(i) Securities				
			(ii) Other				
	<b>b</b> Less: cost or other basis and sales expenses	<b>7b</b>					
	<b>c</b> Gain or (loss)	<b>7c</b>					
<b>d</b> Net gain or (loss)							
<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	<b>8a</b>						
<b>b</b> Less: direct expenses	<b>8b</b>						
<b>c</b> Net income or (loss) from fundraising events							
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19	<b>9a</b>						
<b>b</b> Less: direct expenses	<b>9b</b>						
<b>c</b> Net income or (loss) from gaming activities							
<b>10 a</b> Gross sales of inventory, less returns and allowances	<b>10a</b>						
<b>b</b> Less: cost of goods sold	<b>10b</b>						
<b>c</b> Net income or (loss) from sales of inventory							
<b>Miscellaneous Revenue</b>	<b>11 a</b> GAIN ON SALE/DISPOSAL	<b>Business Code</b>	900099	638,094.	638,094.		
	<b>b</b>						
	<b>c</b>						
	<b>d</b> All other revenue						
	<b>e Total.</b> Add lines 11a-11d			638,094.			
<b>12 Total revenue.</b> See instructions			10,218,758.	777,344.	0.	0.	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX  X

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	538,397.	538,397.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	829,678.	406,405.	423,273.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,364,392.	2,201,854.	162,538.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	177,539.	148,868.	28,671.	
9 Other employee benefits	834,644.	713,561.	121,083.	
10 Payroll taxes	283,359.	238,518.	44,841.	
11 Fees for services (nonemployees):				
a Management				
b Legal	109,898.	10,498.	99,400.	
c Accounting	39,813.		39,813.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	88,870.	58,197.	30,673.	
12 Advertising and promotion	9,295.	9,295.		
13 Office expenses	212,165.	184,159.	28,006.	
14 Information technology	475,799.	473,976.	1,823.	
15 Royalties				
16 Occupancy	365,577.	350,389.	15,188.	
17 Travel	19,820.	13,586.	6,234.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	10,611.	5,765.	4,846.	
20 Interest	16,015.	16,015.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	31,176.	9,171.	22,005.	
23 Insurance	94,373.	83,948.	10,425.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <b>CUSTOMER TRAINING</b>	2,865,527.	2,865,438.	89.	
b <b>CUSTOMER SUPPORT SERVIC</b>	143,095.	142,915.	180.	
c <b>OTHER EXPENSES</b>	82,054.	40,666.	41,388.	
d <b>LICENSES DUES AND OTHER</b>	25,491.	23,266.	2,225.	
e All other expenses <b>SEE SCH O</b>	15,411.	15,411.		
25 <b>Total functional expenses.</b> Add lines 1 through 24e	9,632,999.	8,550,298.	1,082,701.	0.
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here  if following SOP 98-2 (ASC 958-720)

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	1,410,074.	<b>1</b>	3,638,311.
	<b>2</b> Savings and temporary cash investments .....		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net .....	196,562.	<b>3</b>	406,854.
	<b>4</b> Accounts receivable, net .....	82,814.	<b>4</b>	46,463.
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	70,390.	<b>9</b>	145,195.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 327,171.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 269,871.	<b>10c</b>	57,300.
	<b>11</b> Investments - publicly traded securities .....		<b>11</b>	
	<b>12</b> Investments - other securities. See Part IV, line 11 .....	9,382.	<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....	1,247.	<b>15</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	4,268,395.	<b>16</b>	4,294,123.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	900,986.	<b>17</b>	1,132,470.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....	235,195.	<b>19</b>	69,437.
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....	625,757.	<b>23</b>	0.
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	1,761,938.	<b>26</b>	1,201,907.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	2,506,457.	<b>27</b>	3,092,216.
	<b>28</b> Net assets with donor restrictions .....		<b>28</b>	
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> Total net assets or fund balances .....	2,506,457.	<b>32</b>	3,092,216.
<b>33</b> Total liabilities and net assets/fund balances .....	4,268,395.	<b>33</b>	4,294,123.	

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	10,218,758.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	9,632,999.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	585,759.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	2,506,457.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	3,092,216.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.			
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:			
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
<b>b</b>	Were the organization's financial statements audited by an independent accountant?	X	
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:			
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
<b>c</b>	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	X	
<b>b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	X	



**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	14985970.	15976053.	12530987.	9192254.	9441414.	62126678.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	14985970.	15976053.	12530987.	9192254.	9441414.	62126678.
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						
<b>6 Public support.</b> Subtract line 5 from line 4.						62126678.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>7</b> Amounts from line 4 .....	14985970.	15976053.	12530987.	9192254.	9441414.	62126678.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	2,403.	830.	1,289.	1,686.	19,106.	25,314.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....		43,748.	9,125.	184,944.	120,144.	357,961.
<b>11 Total support.</b> Add lines 7 through 10						62509953.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	1,152,625.
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)) .....	<b>14</b>	99.39 %
<b>15</b> Public support percentage from 2018 Schedule A, Part II, line 14 .....	<b>15</b>	99.58 %
<b>16a 33 1/3% support test - 2019.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....	<input checked="" type="checkbox"/>	
<b>b 33 1/3% support test - 2018.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>	
<b>17a 10% -facts-and-circumstances test - 2019.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>	
<b>b 10% -facts-and-circumstances test - 2018.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>	
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....	<input type="checkbox"/>	

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** .....

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2018 Schedule A, Part III, line 15 .....	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2018 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2019.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization .....

**b 33 1/3% support tests - 2018.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization .....

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions .....

**Part IV Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</b> Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
<b>b</b> A family member of a person described in (a) above?		
<b>c</b> A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.		
<b>11a</b>		
<b>11b</b>		
<b>11c</b>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
<b>1</b>		
<b>2</b>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
<b>1</b>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
<b>3</b> By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
<b>1</b>		
<b>2</b>		
<b>3</b>		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
<b>2</b> Activities Test. Answer (a) and (b) below.		
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
<b>b</b> Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
<b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.		
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		
<b>2a</b>		
<b>2b</b>		
<b>3a</b>		
<b>3b</b>		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

<b>Section C - Distributable Amount</b>			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

**Part V** Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in <b>Part VI</b> ). See instructions.	
<b>7 Total annual distributions.</b> Add lines 1 through 6.	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	
<b>9</b> Distributable amount for 2019 from Section C, line 6	
<b>10</b> Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019
<b>1</b> Distributable amount for 2019 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2019 (reasonable cause required- explain in <b>Part VI</b> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2019			
<b>a</b> From 2014			
<b>b</b> From 2015			
<b>c</b> From 2016			
<b>d</b> From 2017			
<b>e</b> From 2018			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2019 distributable amount			
<b>i</b> Carryover from 2014 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
<b>4</b> Distributions for 2019 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2019 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from 4.			
<b>5</b> Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>6</b> Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>7 Excess distributions carryover to 2020.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2015			
<b>b</b> Excess from 2016			
<b>c</b> Excess from 2017			
<b>d</b> Excess from 2018			
<b>e</b> Excess from 2019			

Schedule A (Form 990 or 990-EZ) 2019

**Part VI**

**Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Multiple horizontal lines for supplemental information.

**Schedule B**

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2019**

Name of the organization

**WORKNET PINELLAS, INC.**

Employer identification number

**73-1678180**

Organization type (check one):

**Filers of:**

**Section:**

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... ▶ \$ \_\_\_\_\_

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization  <b>WORKNET PINELLAS, INC.</b>	Employer identification number  <b>73-1678180</b>
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	US DEPARTMENT OF HEALTH AND HUMAN SERVICES  200 INDEPENDENCE AVENUE  WASHINGTON, DC 20201	\$ 2,246,235.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	US DEPARTMENT OF LABOR  200 CONSTITUTION AVENUE  WASHINGTON, DC 20210	\$ 6,860,874.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	US DEPARTMENT OF AGRICULTURE  1400 INDEPENDENCE AVENUE SW  WASHINGTON, DC 20250	\$ 334,305.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	_____  _____  _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	_____  _____  _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	_____  _____  _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  <b>WORKNET PINELLAS, INC.</b>	Employer identification number  <b>73-1678180</b>
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**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____

Name of organization  <b>WORKNET PINELLAS, INC.</b>	Employer identification number  <b>73-1678180</b>
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**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ \_\_\_\_\_  
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

**SCHEDULE D**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**

▶ **Attach to Form 990.**

▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

Name of the organization **WORKNET PINELLAS, INC.** Employer identification number **73-1678180**

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year .....		
2 Aggregate value of contributions to (during year) .....		
3 Aggregate value of grants from (during year) .....		
4 Aggregate value at end of year .....		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part II Conservation Easements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).  
 Preservation of land for public use (for example, recreation or education)  Preservation of a historically important land area  
 Protection of natural habitat  Preservation of a certified historic structure  
 Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included in (a) .....	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register .....	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ \_\_\_\_\_

4 Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? .....

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ \_\_\_\_\_

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? .....

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 .....

(ii) Assets included in Form 990, Part X .....

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 .....

b Assets included in Form 990, Part X .....

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2019

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange program
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

**Part V Endowment Funds.** Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	9,382.	10,062.	9,691.	9,073.	10,097.
b Contributions	-9,382.				
c Net investment earnings, gains, and losses		128.	371.	618.	-272.
d Grants or scholarships		717.			718.
e Other expenditures for facilities and programs					
f Administrative expenses		91.			34.
g End of year balance		9,382.	10,062.	9,691.	9,073.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment  \_\_\_\_\_ %
  - b Permanent endowment  \_\_\_\_\_ %
  - c Term endowment  \_\_\_\_\_ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |  | Yes    | No |
|--|--------|----|
| (i) Unrelated organizations  | 3a(i)  |    |
| (ii) Related organizations   | 3a(ii) |    |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b     |    |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		67,859.	67,859.	0.
d Equipment		211,909.	165,308.	46,601.
e Other		47,403.	36,704.	10,699.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				57,300.

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely held equity interests .....		
(3) Other .....		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII...

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements	<b>1</b>	10,218,758.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>	
<b>b</b>	Donated services and use of facilities	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	0.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	10,218,758.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	0.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)	<b>5</b>	10,218,758.

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements	<b>1</b>	9,632,999.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities	<b>2a</b>	
<b>b</b>	Prior year adjustments	<b>2b</b>	
<b>c</b>	Other losses	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	0.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	9,632,999.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	0.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)	<b>5</b>	9,632,999.

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**PART X, LINE 2:**

MANAGEMENT HAS EVALUATED ACCOUNTING PRINCIPLES ON ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES. MANAGEMENT BELIEVES THAT THE ORGANIZATION CONTINUES TO SATISFY THE REQUIREMENTS OF A TAX-EXEMPT ORGANIZATION AT JUNE 30, 2020. MANAGEMENT HAS EVALUATED ALL OTHER TAX POSITIONS THAT COULD HAVE A SIGNIFICANT EFFECT ON THE FINANCIAL STATEMENTS AND DETERMINED THE ORGANIZATION HAD NO UNCERTAIN TAX POSITIONS. WORKNET BELIEVES THAT IT HAS NO LIABILITY FOR TAXES WITH RESPECT TO UNRELATED BUSINESS INCOME. WORKNET FOLLOWS ACCOUNTING STANDARDS CODIFICATION TOPIC 740, INCOME TAXES (ASC 740). A COMPONENT OF THIS STANDARD PRESCRIBES A RECOGNITION AND MEASUREMENT OF TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN. FOR THOSE BENEFITS TO BE RECOGNIZED, A TAX POSITION MUST BE

**Part XIII** Supplemental Information (continued)

MORE-LIKELY-THAN-NOT TO BE SUSTAINED UPON EXAMINATION BY TAXING  
AUTHORITIES. THERE WAS NO MATERIAL IMPACT OF THE APPLICATION OF THIS  
STANDARD FOR THE YEAR ENDED JUNE 30, 2020.

PART V LINE 4

IN THE 2020 FISCAL YEAR THIS INVESTMENT WAS RETURNED TO THE DONOR WHEN THE  
SCIENCE CENTER WAS SOLD, BECAUSE THE USE FOR WHICH IT WAS INTENDED WAS NO  
LONGER APPLICABLE.

**SCHEDULE I  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.  
▶ Attach to Form 990.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2019**

**Open to Public  
Inspection**

Name of the organization **WORKNET PINELLAS, INC.** Employer identification number **73-1678180**

**Part I General Information on Grants and Assistance**

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  **Yes**  **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

<b>1 (a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section (if applicable)	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of noncash assistance	<b>(h)</b> Purpose of grant or assistance
PINELLAS EDUCATION FOUNDATION 12090 STARKEY RD LARGO, FL 33773	59-2688253	501(C)(3)	496,298.	0.			FEDERAL GRANT SUBRECIPIENT EMPLOYMENT TRAINING.
DYNAMIC WORKFORCE SOLUTIONS 237 SOUTH ST WAUKESHA, WI 53186	39-1354364		42,099.	0.			FEDERAL GRANT SUBRECIPIENT EMPLOYMENT TRAINING

**2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 1.

**3** Enter total number of other organizations listed in the line 1 table 1.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) (2019)

**Part III** Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.  
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance

**Part IV** Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:

THE ORGANIZATION HAS ENGAGED PROFESSIONAL CONTRACTORS TO MONITOR THE ORGANIZATIONS RECEIVING GRANT FUNDS.

**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

**2019**

Open to Public Inspection

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees  
 ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
 ▶ Attach to Form 990.  
 ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

Name of the organization: **WORKNET PINELLAS, INC.**  
 Employer identification number: **73-1678180**

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use   |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence   |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees     |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain ..... **1b**

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? ..... **2**

**3** Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- |  |   |
|--|---|
| <input checked="" type="checkbox"/> Compensation committee   | <input checked="" type="checkbox"/> Written employment contract                     |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study                    |
| <input type="checkbox"/> Form 990 of other organizations     | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? ..... **4a**
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? ..... **4b**
- c** Participate in, or receive payment from, an equity-based compensation arrangement? ..... **4c**
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? ..... **5a**
- b** Any related organization? ..... **5b**
- If "Yes" on line 5a or 5b, describe in Part III.

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? ..... **6a**
- b** Any related organization? ..... **6b**
- If "Yes" on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III ..... **7**

**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III ..... **8**

**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? ..... **9**

	Yes	No
<b>1b</b>		
<b>2</b>		
<b>4a</b>		<b>X</b>
<b>4b</b>		<b>X</b>
<b>4c</b>		<b>X</b>
<b>5a</b>		<b>X</b>
<b>5b</b>		<b>X</b>
<b>6a</b>		<b>X</b>
<b>6b</b>		<b>X</b>
<b>7</b>		<b>X</b>
<b>8</b>		<b>X</b>
<b>9</b>		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2019

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

**Note:** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) MS. JENNIFER BRACKNEY CEO	(i)	231,977.	8,750.	0.	12,036.	0.	252,763.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) MR. STEVE MEIER CFO	(i)	160,000.	3,125.	0.	5,963.	0.	169,088.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) MR. DONALD SHEPHERD PROGRAM DIRECTOR	(i)	154,009.	2,400.	0.	7,820.	0.	164,229.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							



**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2019**

Open to Public  
Inspection

Name of the organization

WORKNET PINELLAS, INC.

Employer identification number

73-1678180

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

PROVIDING EASY ACCESS TO WORKFORCE SOLUTIONS.

FORM 990, PART VI, SECTION B, LINE 11B:

THE 990 WAS PREPARED BY THE ORGANIZATION'S INDEPENDENT AUDITORS WITH ASSISTANCE FROM THE FINANCE STAFF. THE FINALIZED FORM 990 WAS REVIEWED BY THE FULL BOARD OF DIRECTORS.

FORM 990, PART VI, SECTION B, LINE 12C:

INTERNALLY IT IS THE RESPONSIBIITY OF SENIOR MANAGEMENT TO REVIEW THE AGENDAS AND IDENTIFY ANY POSSIBLE CONFLICTS OF INTEREST PRIOR TO THE BOARD MEETINGS. THE ATTORNEY IS ALSO RESPONSIBLE AND ATTENDS THE MEETINGS OF THE BOARD AS WELL AS MONITORS RELATED PARTY TRANSACTIONS. BOARD MEMBERS DISCLOSE AND SIGN RELATED PARTY INTEREST FORMS ANNUALLY.

FORM 990, PART VI, SECTION B, LINE 15:

COMPENSATION OF THE PRESIDENT AND CEO AND THE OTHER EMPLOYEES OF THE ORGANIZATION IS DETERMINED UTILIZING A REVIEW OF SALARY RANGES OF ALL COMPARABLE AGENCIES IN FLORIDA CONDUCTED BY A THIRD PARTY. AN EVALUATION PROCEDURE IS UTILIZED TO DETERMINE THE AMOUNT OF ANY SALARY INCREASES. THE ALLOWABLE PERCENTAGES ARE APPROVED BY THE COMPENSATION COMMITTEE, A SUBGROUP OF WHICH PERFORMS THE EVALUATION.

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2019)

932211 09-06-19

Name of the organization <b>WORKNET PINELLAS, INC.</b>	Employer identification number <b>73-1678180</b>
---	---

FORM 990, PART IX, LINE 24E, ALL OTHER FUNCTIONAL EXPENSES:

COMMUNITY OUTREACH:

PROGRAM SERVICE EXPENSES	15,411.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	15,411.
TOTAL OTHER EXPENSES ON FORM 990, PART IX, LINE 24E, COL A	15,411.

PART XII LINE 2C

THE PROCESS FOR OVERSIGHT OF THE AUDIT AND THE SELECTION OF THE AUDITOR  
 DID NOT CHANGE IN THE YEAR ENDED JUNE 30, 2020.

# Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury  
Internal Revenue Service

▶ **File a separate application for each return.**  
▶ **Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.**

**Electronic filing (e-file).** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits](http://www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits).

**Automatic 6-Month Extension of Time.** Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

<b>Type or print</b>	Name of exempt organization or other filer, see instructions. <b>WORKNET PINELLAS, INC.</b>	Taxpayer identification number (TIN) <b>73-1678180</b>
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. <b>13805 58TH STREET N. SUITE 2-140</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>CLEARWATER, FL 33760</b>	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 | 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**STEVEN MEIER, CPA**

- The books are in the care of ▶ **13805 58TH STREET N. SUITE 2-140 - CLEARWATER, FL 33760**  
Telephone No. ▶ **727-608-2554** Fax No. ▶ \_\_\_\_\_
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box . If it is for part of the group, check this box  and attach a list with the names and TINs of all members the extension is for.

**1** I request an automatic 6-month extension of time until **MAY 17, 2021**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
 ▶  calendar year \_\_\_\_\_ or  
 ▶  tax year beginning **JUL 1, 2019**, and ending **JUN 30, 2020**.

**2** If the tax year entered in line 1 is for less than 12 months, check reason:  Initial return  Final return  
 Change in accounting period

<b>3a</b> If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	0.
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b>	\$	0.
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	0.

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.