



Audit Committee Meeting

5/20/2019

10:00 a.m.

Conference Call #: **888-585-9008**

Conference Code #: **544917326**

Meeting called by: Tom Eisel

- I. Welcome
- II. Approval of February 2, 2018 Minutes ACTION ITEM I p. 2-4
- III. 2017-18 Audit Report ACTION ITEM II¹ p. 5 - 38
- IV. 2017 IRS Form 990 ACTION ITEM III¹ p. 39 - 75
- V. Adjourn

¹After motion and second, and after board members discussion, the public is invited to comment with a 3 minute limit and 12 minute overall limit.

Next Meeting

TBD

Audit Committee Meeting

February 2, 2018

10:00 AM

Present: Beth Kirkland (conference call), Jim Murdaugh, Jeanna Olson (conference call). **Absent:** None. **Staff:** Caitlin Carrin, Jim McShane, Matt Salera (conference call). **Audit Firm:** Richard Powell.

Recording: Caitlin Carrin

I. Call to Order

Chair Jim Murdaugh welcomed everyone and called the meeting to order at 10:01 AM. He explained that the public is allowed to participate; however, public comment is held to a three (3) minute limit.

II. Action Item I: July 18, 2017 Meeting Minutes Approval

Chair Murdaugh asked if anyone had any questions or comments about the July 18, 2017 Audit Committee meeting minutes. There were none. **Motion:** Chair will entertain a motion to approve; Jeanna Olson motion; Beth Kirkland, second. All in favor. **Action Item I approved.**

III. Action Item II: 2016-17 Audit Report

Chair J. Murdaugh invited CFO Matt Salera to discuss the 2016-17 Audit with the Committee. Matt explained that the Audit Committee approved Powell & Jones, Certified Public Accountants for a term of five (5) years after the RFP process was completed last year. M. Salera stated that this is his 16th audit at CareerSource Capital Region, and it was, by far, the smoothest, easiest audit he has been a part of. He said that the selection of Powell & Jones was an incredibly smart move, because they have a very deep understanding of what we do, making the process seamless. Matt then introduced Richard Powell, of Powell & Jones, and invited him to share the results of the audit with the committee.

R. Powell thanked Matt for the warm introduction. He then gave a brief background of Powell & Jones' experience working with workforce boards, stating that they performed audits for 10 LWDBs this year. He complimented Matt Salera on his performance for the year as CFO, stating that it was a very successful year overall – CSCR operated within its budget, and is in a slightly stronger position financially at the end of the year.

Richard Powell then instructed the committee to turn to the Independent Auditors' Report on page 6 of their packet. He stated that the audit was conducted in accordance with the Government Auditing Standards, and that in their opinion, the financial statements present fairly, in all material aspects, the respective financial position of the governmental activities and the major fund of Big Bend Jobs and Education Council, Inc., d/b/a CareerSource Capital Region. In other words, they have given an unqualified opinion – the highest level of assurance.

R. Powell asked the committee members to turn to page 15 of their packet – the Governmental Fund Balance Sheet. CSCR has the following assets on the balance sheet: Cash and cash equivalents of \$305,437, Grant, contract, and other receivables of \$545,199, and Prepaid items of \$3,500, for a total of \$854,136. CSCR has the following liabilities: Accounts payable and accrued expenses of \$387,630, and Unearned revenue and due to grantor of \$156,332, for a total of \$543,962. CSCR has the following Fund Balance (cash reserves): Nonspendable of \$3,500, Assigned for compensated

absence liability of \$54,414, and Unassigned (the Board of Directors' unrestricted cash reserves) of \$252,260, for a total of \$310,174 which is equal to three (3) weeks of expenditures. R. Powell then drew the committee's attention to the following page – the Statement of Revenues, Expenditures, and Changes in Fund Balance. CSCR had total revenues of \$5,828,487 for the fiscal year ended June 30, 2017, and total expenditures of \$5,802,252. The excess revenue over expenditures, or net change in fund balance, was \$26,235.

Next, Richard Powell gave his explanation of the Notes to Financial Statements, which begin on page 18 of the packet. He stated that the majority of the notes are required disclosures about the organization's accounting policies, however, he did highlight a few sections. \$17,259 of depreciation expense was allocated to the training program during the year and net Capital Assets of \$42,452 at the end of the year. He clarified that this indicates that the capital assets are old, and are 97% depreciated. R. Powell said that CSCR has entered into copier lease agreements, expiring in March 2020, and building leases, expiring in October 2027. For the year, rental expense totaled \$569,660, net of subleases of \$10,380. The remainder of the payments over the terms of the leases totals \$3,663,382. On the following page, R. Powell noted that CSCR has only one line item under Long-term Debt – Compensated Absences. There was an increase to this account of \$11,308 over the year, with a balance on June 30, 2017 of \$54,414.

The next section of the audit report is the Schedule of Expenditures of Federal Awards for the Fiscal Year Ended June 30, 2017. Each Federal Grantor/Pass-Through Grantor is listed with each Program Title, along with the Expenditures for each fund and the Pass-Through to Subrecipients. The total Expenditures for all funds for the year totaled \$5,782,568 and the total Pass-Through to Subrecipients was \$2,578,449.

R. Powell then explained the sections of the audit report on internal control and compliance. In the Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Governmental Auditing Standards* (page 32), there were no questioned costs or findings. In the Independent Auditors' Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance in Accordance with the Uniform Guidance (page 34), there was an unmodified opinion and no findings.

Finally, Richard Powell drew the committee members' attention to the last section of the audit report – the Schedule of Findings and Questioned Costs. He explained that this is a summary of the auditor's results. He reiterated that the type of auditor's report issued on the financial statements is unmodified, there were zero (0) findings, and it was a successful audit.

Chair Murdaugh asked if anyone had any questions. There were none. **Motion:** Chair will entertain a motion to approve; Jeanna Olson motion; Beth Kirkland, second. All in favor. **Action Item II approved.**

IV. Action Item III: 2016 IRS Form 990

CFO Matt Salera asked Richard Powell to explain the process for preparing the IRS Form 990. Richard Powell stated that the 990 was prepared by Powell & Jones, Certified Public Accountants, at the conclusion of the audit. He said that the form is a direct reflection of the audited financial statements. After it was prepared by the audit firm, the IRS Form 990 was reviewed by Matt. There were no issues or red flags on the form.

Chair Murdaugh asked if anyone had any questions. There were none. **Motion:** Chair will entertain a motion to approve; Beth Kirkland motion; Jeanna Olson, second. All in favor. **Action Item III approved.**

V. Adjourn

Chair Jim Murdaugh asked if anyone had any other questions or comments. CEO Jim McShane commented that CFO Matt Salera does extremely well at an incredibly difficult job, with many different funds that have to be drawn down on a weekly basis. He congratulated M. Salera on a job well done.

There were no other questions or comments. **Motion:** Chair will entertain a motion to adjourn; Beth Kirkland motion; Jeanna Olson, second. All in favor. **Chair Murdaugh adjourned the meeting at 10:22 AM.**

**Next Meeting:
TBD**

**BIG BEND JOBS AND EDUCATION COUNCIL, INC.
D/B/A CAREERSOURCE CAPITAL REGION**

FINANCIAL STATEMENTS

JUNE 30, 2018

**BIG BEND JOBS AND EDUCATION COUNCIL, INC. D/B/A
CAREERSOURCE CAPITAL REGION
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INDEPENDENT AUDITORS' REPORT

To the Board of Directors,
Big Bend Jobs and Education Council, Inc.
d/b/a CareerSource Capital Region

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund of the Big Bend Jobs and Education Council, Inc., d/b/a CareerSource Capital Region (CareerSource Capital Region) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise CareerSource Capital Region's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

CareerSource Capital Region's 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 respective financial position of the governmental activities and the major fund of Big Bend Jobs and Education Council, Inc., d/b/a CareerSource Capital Region, as of June 30, 2018 and the respective changes in financial position, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and budgetary comparison information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America; which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

The Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 9, 2018 on our consideration of CareerSource Capital Region's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering CareerSource Capital Region's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Powell & Jones".

Powell and Jones
Certified Public Accountants

November 9, 2018

**BIG BEND JOBS AND EDUCATION COUNCIL, INC. D/B/A
CAREERSOURCE CAPITAL REGION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2018**

Management is pleased to offer the following assessment of the operations of Big Bend Jobs and Education Council, Inc. d/b/a CareerSource Capital Region ("CareerSource Capital Region") for the year ended June 30, 2018.

Financial Highlights

The assets of CareerSource Capital Region exceeded its liabilities at June 30, 2018 by \$255,736. Approximately 20% of this total, or \$52,880 is invested in capital assets.

Overview of Financial Statements

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

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

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

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

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

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

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

**BIG BEND JOBS AND EDUCATION COUNCIL, INC. D/B/A
 CAREERSOURCE CAPITAL REGION
 MANAGEMENT'S DISCUSSION AND ANALYSIS
 JUNE 30, 2018**

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

The basic governmental fund financial statements can be found on pages 10-11 of this report.

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

Other information. In addition to the basic financial statements and accompanying notes, this report also presents a General Fund Budgetary Schedule on page 22 of this report and a Schedule of Expenditures of Federal Awards on pages 24-25. This Schedule of Expenditures of Federal Awards lists all Federal grants awarded to CareerSource Capital Region and the related expenditures for the fiscal year ended June 30, 2018.

Government-wide Financial Analysis

Net Position

	2018	2017
Current assets	\$ 804,504	\$ 854,136
Capital assets, net	52,880	42,452
Total assets	857,384	896,588
Long-term liabilities outstanding	45,398	46,252
Other liabilities	556,250	552,124
Total liabilities	601,648	598,376
Investment in capital assets	52,880	42,452
Unrestricted	202,856	255,760
Net Position	\$ 255,736	\$ 298,212

**BIG BEND JOBS AND EDUCATION COUNCIL, INC. D/B/A
CAREERSOURCE CAPITAL REGION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2018**

Changes in Net Position

	2018	2017
Program Revenues		
Operating grants and contributions	\$ 6,376,724	\$ 5,778,775
Capital grants and contributions	25,022	-
Total program revenues	6,401,746	5,778,775
General Revenues		
Other	20,057	49,712
Total revenues	6,421,803	5,828,487
Expenses		
Training, retraining and readjustment	6,464,279	5,831,089
Change in net position	(42,476)	(2,602)
Net position, beginning of year	298,212	300,814
Net position, end of year	\$ 255,736	\$ 298,212

Governmental Activities

The governmental activities generated \$6,376,724 in program revenues, \$20,057 of general revenues, and incurred \$6,464,279 of program expenses. This resulted in a decrease in net position of \$(42,476). This net decrease is comprised of a decrease \$27,882 from operations and a decrease from depreciation expense of \$14,594. This change is not unexpected since the Organization is funded almost exclusively from cost reimbursement government grants.

General Fund

The fund balance of the General Fund has decreased by \$(53,910) from \$310,175 to \$256,265. \$53,409 of the fund balance is assigned for the payment of compensated absences. There are no other restrictions, commitments or other limitations that significantly affect the availability of fund resources for future use.

Budgetary Highlights

- **General Fund.** The original budget was based on funding projections and included all funding expected to be available. During the year, the budget is amended as funding commitments are received. Finally, the final budgets are reduced for estimates of amounts to be carried forward to subsequent years. During the year, the General Fund budgeted expenditures increased by \$451,316. Budgeted expenditures exceeded actual expenditures by \$1,124,642.

Capital Asset Administration

CareerSource Capital Region's investment in capital assets for its governmental activities as of June 30, 2018, amounts to \$52,880 (net of accumulated depreciation). Additional information on CareerSource Capital Region's capital assets can be found in Note III B to the financial statement on page 18.

Request for Information

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

Big Bend Jobs and Education Council, Inc. d/b/a CareerSource Capital Region
325 John Knox Road
Atrium Building, Suite 102
Tallahassee, Florida 32303

**BIG BEND JOBS AND EDUCATION COUNCIL, INC. D/B/A
CAREERSOURCE CAPITAL REGION**

**STATEMENT OF NET POSITION
JUNE 30, 2018**

	<u>ASSETS</u>	<u>Governmental Activities</u>
Current assets		
Cash and cash equivalents		\$ 337,140
Grant, contract and other receivables		460,974
Prepaid items		6,390
		<u>804,504</u>
Capital assets, net of depreciation		52,880
Total Assets		<u>\$ 857,384</u>
	<u>LIABILITIES</u>	
Current liabilities		
Accounts payable and accrued expenses		\$ 475,149
Unearned revenue and due to grantor		73,090
Noncurrent liabilities		
Accrued compensated absences:		
Due within one year		8,011
Due in more than one year		45,398
Total liabilities		<u>601,648</u>
	<u>NET POSITION</u>	
Net investment in capital assets		52,880
Unrestricted		202,856
Total net position		<u>\$ 255,736</u>

See notes to financial statements.

**BIG BEND JOBS AND EDUCATION COUNCIL, INC. D/B/A
CAREERSOURCE CAPITAL REGION**

**STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	<u>Expenses</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants</u>	<u>Net (Expense) Revenue and Changes in Net Position Governmental Activities</u>
Functions/Programs				
Governmental activities:				
Training, retraining, and readjustment	\$ 6,464,279	\$ 6,376,724	\$ 25,022	\$ (62,533)
Total governmental activities	<u>\$ 6,464,279</u>	<u>\$ 6,376,724</u>	<u>\$ 25,022</u>	<u>\$ (62,533)</u>
General revenues:				
Other				20,057
Change in net position				<u>(42,476)</u>
Net position, beginning of year				298,212
Net position, end of year				<u>\$ 255,736</u>

See notes to financial statements.

**BIG BEND JOBS AND EDUCATION COUNCIL, INC. D/B/A
CAREERSOURCE CAPITAL REGION**

**GOVERNMENTAL FUND
BALANCE SHEET
JUNE 30, 2018**

	<u>General Fund</u>
ASSETS	
Cash and cash equivalents	\$ 337,140
Grant, contract, and other receivables	460,974
Prepaid items	6,390
Total Assets	<u>804,504</u>
 LIABILITIES AND FUND BALANCE	
Liabilities:	
Accounts payable and accrued expenses	475,149
Unearned revenue and due to grantor	73,090
Total Liabilities	<u>548,239</u>
Fund Balance:	
Nonspendable	6,390
Assigned for compensated absence liability	53,409
Unassigned	196,466
Total Fund Balance	<u>256,265</u>
 Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	52,880
Compensated absence liabilities are not due and payable in the current period and , therefore, are not reported in the funds.	<u>(53,409)</u>
Net position of governmental activities	<u>\$ 255,736</u>

See notes to financial statements.

**BIG BEND JOBS AND EDUCATION COUNCIL, INC. D/B/A
CAREERSOURCE CAPITAL REGION**

**GOVERNMENTAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	<u>General Fund</u>
Revenues	
Grants and other contracts	\$ 6,401,746
Other	20,057
Total revenues	<u>6,421,803</u>
Expenditures	
Personnel and benefits	1,219,467
Travel	41,316
Communication and utilities	276,072
Printing and supplies	116,419
Rent	645,739
Direct program	3,529,573
Insurance	18,044
Professional fees	104,067
Advertising	79,001
Repairs and maintenance	242,846
Other	178,147
Capital outlay	25,022
Total expenditures	<u>6,475,713</u>
Net change in fund balance	(53,910)
Fund balance, beginning of year	310,175
Fund balance, end of year	<u><u>\$ 256,265</u></u>

See notes to financial statements.

**BIG BEND JOBS AND EDUCATION COUNCIL, INC. D/B/A
CAREERSOURCE CAPITAL REGION**

**RECONCILIATION OF THE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE OF THE GOVERNMENTAL FUND TO THE STATEMENTS OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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

Net change in fund balance of governmental fund	\$ (53,910)
Governmental funds report capital outlays as expenditures; however, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:	25,022
Depreciation expense	(14,594)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds:	
Decrease in compensated absences	1,006
Change in net position of governmental activities	<u><u>\$ (42,476)</u></u>

See notes to financial statements.

**BIG BEND JOBS AND EDUCATION COUNCIL, INC. D/B/A
CAREERSOURCE CAPITAL REGION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

I. Summary of Significant Accounting Policies:

The following is a summary of the more significant accounting policies of Big Bend Jobs and Education Council, Inc., d/b/a CareerSource Capital Region (CareerSource Capital Region), which affect significant elements of the accompanying basic financial statements:

A. Description of government-wide financial statements

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

B. Reporting entity

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

The accounting policies adopted by the Board of Directors conform to accounting principles generally accepted in the United States of America as applied to not-for-profit organizations reporting using the governmental model. As required by generally accepted accounting principles, the financial statements of the reporting entity include those of CareerSource Capital Region. There were no entities that required inclusion as a component unit within CareerSource Capital Region's financial statements.

C. Basis of presentation – government-wide financial statements

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

**BIG BEND JOBS AND EDUCATION COUNCIL, INC. D/B/A
CAREERSOURCE CAPITAL REGION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

I. Summary of Significant Accounting Policies: (Continued)

D. Basis of presentation – fund financial statements

The fund financial statements provide information about CareerSource Capital Region's general fund. CareerSource Capital Region reports one governmental fund:

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

E. Measurement focus and basis of accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized in the period earned and expenses are recognized when a liability is incurred, regardless of the timing of related cash flows. Amounts reported as program revenues include charges for services, operating grants and contributions, and capital grants and contributions. Items not properly included among program revenues are reported as general revenues.

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

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

**BIG BEND JOBS AND EDUCATION COUNCIL, INC. D/B/A
CAREERSOURCE CAPITAL REGION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

I. Summary of Significant Accounting Policies: (Continued)

F. Assets, liabilities and net position/fund balance

1. Deposits and Investments

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

2. Prepaid items

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

3. Capital assets

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

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

4. Long-term obligations

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

5. Use of estimates

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

**BIG BEND JOBS AND EDUCATION COUNCIL, INC. D/B/A
CAREERSOURCE CAPITAL REGION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

I. Summary of Significant Accounting Policies: (Continued)

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

6. Compensated Absences

Eligible employees accrue vacation and sick leave at varying rates based upon length of employment. The maximum amount of accumulated vacation that an employee may be paid for is 160 hours. An employee with less than five years of continuous employment will not be paid for sick leave. An employee with five to ten years of continuous employment will be paid 10% of their accumulated sick benefits at 100% of their current base salary. An employee with more than ten years of continuous employment will be paid for 25% of their accumulated sick benefits at 100% of their current base salary.

Vacation and sick leave are accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations or retirements.

7. Grant, Contract and Other Receivables

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

8. Net position flow assumption

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

9. Fund balance flow assumptions

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

**BIG BEND JOBS AND EDUCATION COUNCIL, INC. D/B/A
CAREERSOURCE CAPITAL REGION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

I. Summary of Significant Accounting Policies: (Continued)

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

10. Fund balance policies

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

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

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

G. Revenues and expenditures/expenses

1. Revenue sources

Generally, revenue is received from the State of Florida, Department of Economic Opportunity and is earned on a cost reimbursement basis.

2. Advertising

Advertising costs are charged to operations as incurred. In the year ended June 30, 2018 advertising cost were \$79,001.

**BIG BEND JOBS AND EDUCATION COUNCIL, INC. D/B/A
CAREERSOURCE CAPITAL REGION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

II. Detailed Notes of All Funds:

A. Deposits

Custodial credit risk-deposits. In the case of deposits, this is the risk that in the event of a bank failure, CareerSource Capital Region's deposits may not be returned. At year end, the carrying amount of deposits was \$337,140 and the bank balance was \$372,864. Of the bank balance, \$250,000 was insured up to Federal Deposit Insurance Corporation ("FDIC") Limits.

B. Capital Assets

Capital asset activity for the year ended June 30, 2018, was as follows:

\$14,594 of depreciation expense was allocated to the training program during the year ended June 30, 2018.

	Balance July 1, 2017	Increases	Decreases	Balance June 30, 2018
Furniture and equipment	\$ 265,701	\$ 25,022	\$ -	\$ 290,723
Vehicles	289,725	-	-	289,725
Leasehold improvements	26,433	-	-	26,433
	<u>581,859</u>	<u>25,022</u>	<u>-</u>	<u>606,881</u>
Less accumulated depreciation	(539,407)	(14,594)	-	(554,001)
Capital assets, net	<u>\$ 42,452</u>	<u>\$ (14,594)</u>	<u>\$ -</u>	<u>\$ 52,880</u>

C. Operating Leases

CareerSource Capital Region has entered into copier lease agreements, expiring in March 2020 and building leases expiring October 2027. For the year ended June 30, 2018, rental expense under the terms of these leases totaled \$645,739, net of subleases of \$47,510. Future minimum lease payments under these leases are as follows:

Year Ending June 30,	Minimum Payments
2019	\$ 542,032
2020	470,049
2021	440,446
2022	333,439
2023	305,046
2024-2027	1,037,562
	<u>\$ 3,128,574</u>

**BIG BEND JOBS AND EDUCATION COUNCIL, INC. D/B/A
CAREERSOURCE CAPITAL REGION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

II. Detailed Notes of All Funds: (Continued)

D. Long-term Debt

Changes in Long-term Liabilities. Long-term liability activity for the year ended June 30, 2018, was as follows:

	<u>Balance July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance June 30, 2018</u>	<u>Due Within One Year</u>
Governmental activities					
Compensated absences	\$ 54,415		\$ (1,006)	\$ 53,409	\$ 8,011

E. Defined Contribution Plan

CareerSource Capital Region sponsors a defined contribution 401(k) profit sharing plan which covers substantially all employees. The amount of pension plan expense for the year ended June 30, 2018 was \$65,710.

F. Unearned Revenue

Governmental funds defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the June 30, 2018 unearned revenue from grant drawdowns made prior to meeting all eligibility requirements was \$64,458. Amounts due back to grantors were \$8,632.

G. Related Parties

Certain board members provide services either directly or indirectly to CareerSource Capital Region. A description and the amount of the services provided as well as the amount due as of June 30, 2018 is as follows:

	<u>Amount Paid</u>	<u>Amount Due</u>
Economic development assistance	\$ 18,500	\$ 7,000
Direct services	89,759	30
Rent and utilities	19,963	-
	<u>\$ 128,222</u>	<u>\$ 7,030</u>

**BIG BEND JOBS AND EDUCATION COUNCIL, INC. D/B/A
CAREERSOURCE CAPITAL REGION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

III. **Other Information:**

A. Risk Management

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

- Personal Property
- Public Officials' Liability

B. Income Taxes

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

CareerSource Capital Region files Form 990 information returns in the U.S. Federal jurisdiction. CareerSource Capital Region's information returns for the past three years are subject to examination by tax authorities and may change upon examination.

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

C. Contingencies

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

**BIG BEND JOBS AND EDUCATION COUNCIL, INC. D/B/A
CAREERSOURCE CAPITAL REGION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

III. Other Information: (Continued)

D. Significant Funding Source

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

E. Subsequent Events

CareerSource Capital Region has evaluated events and transactions for potential recognition or disclosure in the financial statements through December 20, 2018, the date which the financial statements were available to be issued. No subsequent events have been recognized or disclosed.

F. Matching Requirements

Certain grants and contracts require CareerSource Capital Region to provide specified amounts of matching revenue. For each contract, where applicable, CareerSource Capital Region has met all matching requirements.

**BIG BEND JOBS AND EDUCATION COUNCIL, INC. D/B/A
CAREERSOURCE CAPITAL REGION**

**GOVERNMENTAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

General Fund				Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues				
Grants and other contracts	\$ 7,136,039	\$ 7,562,439	\$ 6,401,746	\$ (1,160,693)
Other	13,000	37,916	20,057	(17,859)
Total revenues	<u>7,149,039</u>	<u>7,600,355</u>	<u>6,421,803</u>	<u>\$ (1,178,552)</u>
Expenditures				
Personnel and benefits	1,318,500	1,318,500	1,219,467	99,033
Travel	51,000	51,000	41,316	9,684
Communication and utilities	340,000	340,000	276,072	63,928
Printing and supplies	130,500	145,500	116,419	29,081
Rent	623,539	644,939	645,739	(800)
Direct program	4,169,000	4,559,000	3,529,573	1,029,427
Insurance	22,000	22,000	18,044	3,956
Professional fees	91,000	91,000	104,067	(13,067)
Advertising	85,000	85,000	79,001	5,999
Repairs and maintenance	252,000	252,000	242,846	9,154
Other	66,500	91,416	178,147	(86,731)
Capital outlay	-	-	25,022	(25,022)
Total expenditures	<u>7,149,039</u>	<u>7,600,355</u>	<u>6,475,713</u>	<u>1,124,642</u>
Net change in fund balance	-	-	(53,910)	(53,910)
Fund balance, beginning of year	310,175	310,175	310,175	-
Fund balance, end of year	<u>\$ 310,175</u>	<u>\$ 310,175</u>	<u>\$ 256,265</u>	<u>\$ (53,910)</u>

See notes to the required supplementary information.

**BIG BEND JOBS AND EDUCATION COUNCIL, INC. D/B/A
CAREERSOURCE CAPITAL REGION**

**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2018**

A. Budgetary Information:

An annual budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America for the general fund. All annual appropriations lapse at fiscal year end.

The Organization generally follows these procedures in establishing the budgetary data for the general fund as reflected in the financial statements:

1. Prior to June 30, the Executive Director submits to the Board of Directors a proposed operating budget for the fiscal year commencing the following July. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted following preliminary examination and revision of the proposed operating budget by the Board.
3. After public hearings and necessary revisions have been completed, the budget is approved.
4. The legal level of budgetary control is the fund level.
5. Formal budgetary integration is employed as a management control device during the year for the General Fund.
6. The budget for the General Fund is adopted on a basis consistent with accounting principles generally accepted in the United States of America.

B. Excess of Appropriations Over Expenditures

Appropriations were greater than expenditures in the General Fund.

**BIG BEND JOBS AND EDUCATION COUNCIL, INC. D/B/A
CAREERSOURCE CAPITAL REGION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Award Number	Expenditures	Pass-Through to Subrecipients
Federal Awards				
U.S. Department of Justice Office on Violence Against Women				
Passed through Refuge House, Inc.				
Transitional Housing Assistance for Victims of Sexual Assault, Domestic Violence, Dating Violence and Stalking	16.736	2010-WH-AX-0034	\$ 4,567	\$ 2,699
U.S. Department of Labor				
H-1B Job Training Grants	17.268	HG-26654-15-60-A-12	254,777	-
Passed through State of Florida, Department of Economic Opportunity				
Employment Service Cluster:				
Wagner-Peyser Funded Activities	17.207	WPA17	50,034	9,391
Wagner-Peyser Funded Activities	17.207	WPA18	163,089	30,609
Wagner-Peyser Performance Incentives	17.207	WPB16	109,158	
Wagner-Peyser Performance Incentives	17.207	WPB18	30,275	
Disabled Veterans' Outreach Program (DVOP)	17.801	DVP17	10,784	-
Disabled Veterans' Outreach Program (DVOP)	17.801	DVP18	18,251	-
Local Veterans Employment Representative	17.804	LVR17	6,701	-
Local Veterans Employment Representative	17.804	LVR18	14,251	-
Total Employment Service Cluster			<u>402,543</u>	<u>40,000</u>
Unemployment Insurance	17.225	UCB17	4,147	-
Unemployment Insurance	17.225	UCB17	1,430	
Reemployment Assistance Program	17.225	UCB18	11,195	10,000
			<u>16,772</u>	<u>10,000</u>
Workforce Innovation and Opportunities Act (WIOA) Cluster:				
WIOA Adult	17.258	WIA17	374,301	329,170
WIOA Adult	17.258	WIA18	905,114	795,981
WIOA - Supplemental State Level	17.258	WIS17	38,990	-
WIOA Youth Activities	17.259	WIY17	378,187	236,029
WIOA Youth Activities	17.259	WIY18	1,407,655	878,528
WIOA - Supplemental State Level	17.258	WIS17	38,990	-
WIOA Dislocated Worker Formula Grants	17.278	WID17	824,223	33,471
WIOA Dislocated Worker Formula Grants	17.278	WID18	361,930	14,697
WIOA - Supplemental State Level	17.258	WIS17	47,796	-
WIOA - State Level Rural Initiatives	17.278	WRS16	43,966	-
Total WIOA Cluster			<u>4,421,152</u>	<u>2,287,876</u>
Total U.S. Department of Labor			<u>5,095,244</u>	<u>2,337,876</u>

(Continued)

**BIG BEND JOBS AND EDUCATION COUNCIL, INC. D/B/A
CAREERSOURCE CAPITAL REGION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
(Continued)**

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Award Number	Expenditures	Pass-Through to Subrecipients
Federal Awards				
U.S. Department of Agriculture				
Passed through State of Florida, Department of Economic Opportunity				
State Administration Matching Grants for the Supplemental Nutrition and Assistance Program	10.561	FSH17	\$ 19,968	\$ 11,081
State Administration Matching Grants for the Supplemental Nutrition and Assistance Program	10.561	FSH18	<u>112,492</u>	<u>62,427</u>
			<u>132,460</u>	<u>73,508</u>
U.S. Department of Commerce National Oceanic and Atmospheric Administration (NOAA)				
Passed through State of Florida, Department of Economic Opportunity				
Apalachicola Bay Fishery Disaster Recovery	11.452	ABFCM	<u>37,002</u>	<u>-</u>
U.S. Department of Health and Human Services				
Passed through State of Florida, Department of Economic Opportunity				
Temporary Assistance for Needy Families	93.558	WTS17	308,723	149,857
Temporary Assistance for Needy Families	93.558	WTS18	<u>823,750</u>	<u>399,856</u>
			<u>1,132,473</u>	<u>549,713</u>
			<u>\$ 6,401,746</u>	<u>\$ 2,963,796</u>

See notes to Schedule of Expenditures of Federal Awards.

**BIG BEND JOBS AND EDUCATION COUNCIL, INC. D/B/A
CAREERSOURCE CAPITAL REGION
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018**

(1) Basis of Presentation:

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the Federal awards activity of Big Bend Jobs and Education Council, Inc. d/b/a CareerSource Capital Region under programs of the federal government for the year ended June 30, 2018 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 Big Bend Jobs and Education Council, Inc. d/b/a CareerSource Capital Region it is not intended to and does not present the financial position, changes in net assets, or cash flows of Big Bend Jobs and Education Council, Inc. d/b/a CareerSource Capital Region.

(2) Summary of Significant Accounting Policies:

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

(3) De Minimis Indirect Cost Rate Election:

Big Bend Jobs and Education Council, Inc. d/b/a CareerSource Capital Region has elected not to use the 10 percent de minimis indirect cost rate as allowed under Uniform Guidance.

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

To the Board of Directors
Big Bend Jobs and Education Council, Inc.
d/b/a CareerSource Capital Region

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of Big Bend Jobs and Education Council, Inc., d/b/a CareerSource Capital Region ("CareerSource Capital Region") as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise CareerSource Capital Region's basic financial statements, and have issued our report thereon dated November 9, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered CareerSource Capital Region'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 CareerSource Capital Region's internal control. Accordingly, we do not express an opinion on the effectiveness of CareerSource Capital Region'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 CareerSource Capital Region'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 result of that testing, and not to provide an opinion on the effectiveness of the entity's internal

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

A handwritten signature in cursive script that reads "Powell & Jones".

Powell and Jones
Certified Public Accountants

November 9, 2018

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

To the Board of Directors,
Big Bend Jobs and Education Council, Inc.
d/b/a CareerSource Capital Region

Report on Compliance for Each Major Federal Program

We have audited Big Bend Jobs and Education Council, Inc., d/b/a CareerSource Capital Region (CareerSource Capital Region) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of CareerSource Capital Region's major federal programs for the year ended June 30, 2018. CareerSource Capital Region'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 CareerSource Capital Region's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; the special audit guidance provided by the State of Florida Department of Economic Opportunity; Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards, the Uniform Guidance 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 CareerSource Capital Region's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, CareerSource Capital Region 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, 2018.

Report on Internal Control Over Compliance

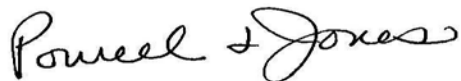
Management of CareerSource Capital Region is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered CareerSource Capital Region's internal control over compliance with the types of requirements that could have a direct and material effect on

each major federal program as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of CareerSource Capital Region's internal control over compliance.

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

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

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

A handwritten signature in cursive script that reads "Powell & Jones".

Powell and Jones
Certified Public Accountants

November 9, 2018

**BIG BEND JOBS AND EDUCATION COUNCIL, INC. D/B/A
CAREERSOURCE CAPITAL REGION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2018**

I. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued on the financial statements: *Unmodified*

Internal control over financial reporting:

●Material weakness(es) identified?	_____ Yes	_____ X	No
●Significant deficiency(ies) identified?	_____ Yes	_____ X	None
Noncompliance material to financial statements noted?	_____ Yes	_____ X	No

Federal Awards

Internal control over financial reporting:

●Material weakness(es) identified?	_____ Yes	_____ X	No
●Significant deficiency(ies) identified?	_____ Yes	_____ X	None

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

Any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)?

	_____ Yes	_____ X	No
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Identification of major federal awards programs:

<u>Federal Program</u>	Federal CFDA Number
Workforce Innovation and Opportunities Act (WIOA) Cluster	
Adult	17.258
Youth	17.259
Dislocated Worker	17.278

(Continued)

**BIG BEND JOBS AND EDUCATION COUNCIL, INC. D/B/A
CAREERSOURCE CAPITAL REGION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS JUNE 30, 2018
(Continued)**

I. Summary of Auditor's Results (Continued)

Dollar threshold used to distinguish between type A and type B

Federal programs:

\$750,000

Auditee qualified as low-risk auditee?

 X Yes

 No

II. Financial Statement Findings:

None.

III. Federal Award Findings and Questioned Costs:

None.

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

Big Bend Jobs and Education Council, Inc. d/b/a CareerSource Capital Region performed timely reconciliations between the general ledger accounting system and the Department of Economic Opportunity's Subrecipient Enterprise Resource Application (SERA).

V. Federal Award Summary Schedule of Prior Year Findings:

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

Caution: Forms printed from within Adobe Acrobat products may not meet IRS or state taxing agency specifications. When using Acrobat 9.x products and later products, select "None" in the "Page Scaling" selection box in the Adobe "Print" dialog.

GOVERNMENT COPY

IRS e-file Signature Authorization for an Exempt Organization

For calendar year 2017, or fiscal year beginning JUL 1, 2017, and ending JUN 30, 2018

2017

Department of the Treasury
Internal Revenue Service

▶ **Do not send to the IRS. Keep for your records.**
▶ **Go to www.irs.gov/Form8879EO for the latest information.**

Name of exempt organization BIG BEND JOBS AND EDUCATION COUNCIL, INC CAREERSOURCE CAPITAL REGION	Employer identification number 59-3633062
----------------------------------------------------------------------------------------------------------------	-----------------------------------------------------

Name and title of officer
**JAMES MCSHANE
EXECUTIVE DIRECTOR**

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a, 2a, 3a, 4a, or 5a**, below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, or 5b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than 1 line in Part I.

1a Form 990 check here ▶ <input checked="" type="checkbox"/>	b Total revenue , if any (Form 990, Part VIII, column (A), line 12)	1b <u>6,421,803.</u>
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue , if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b _____
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance Due (Form 8868, line 3c)	5b _____

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2017 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize Richard C Powell to enter my PIN 32303
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the organization's tax year 2017 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2017 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ _____ Date ▶ _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

59226132025
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2017 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ Richard C Powell Date ▶ _____

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

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 for instructions and the latest information.

A For the 2017 calendar year, or tax year beginning **JUL 1, 2017** and ending **JUN 30, 2018**

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	C Name of organization BIG BEND JOBS AND EDUCATION COUNCIL, INC CAREERSOURCE CAPITAL REGION Doing business as CAREERSOURCE CAPITAL REGION Number and street (or P.O. box if mail is not delivered to street address) Room/suite 2639 NORTH MONROE STREET 100 City or town, state or province, country, and ZIP or foreign postal code TALLAHASSEE, FL 32303 F Name and address of principal officer: JAMES MCSHANE same as C above	D Employer identification number 59-3633062 E Telephone number 850-414-6085 G Gross receipts \$ 6,421,803. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
I 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		
J Website: ▶ WWW.CAREERSOURCECAPITALREGION.COM		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 1996 M State of legal domicile: FL

Part I Summary

1	Briefly describe the organization's mission or most significant activities: CAREERSOURCE CAPITAL REGION PROVIDES COMPREHENSIVE EMPLOYMENT AND WORKFORCE SERVICES FOR OUR		
2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
3	Number of voting members of the governing body (Part VI, line 1a)	3	23
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	23
5	Total number of individuals employed in calendar year 2017 (Part V, line 2a)	5	29
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
7b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.
8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
9	Program service revenue (Part VIII, line 2g)	5,778,775.	6,401,746.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0.	0.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	49,712.	20,057.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	5,828,487.	6,421,803.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,226,191.	1,209,097.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 0.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	4,604,898.	5,255,182.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	5,831,089.	6,464,279.
19	Revenue less expenses. Subtract line 18 from line 12	-2,602.	-42,476.
20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
21	Total liabilities (Part X, line 26)	896,588.	857,384.
22	Net assets or fund balances. Subtract line 21 from line 20	598,376.	601,648.
		298,212.	255,736.

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.

Sign Here	Signature of officer JAMES MCSHANE, EXECUTIVE DIRECTOR Type or print name and title	Date
Paid Preparer Use Only	Print/Type preparer's name POWELL AND JONES, CPAs Preparer's signature 1359 SW MAIN BLVD LAKE CITY, FL 32025	Date Check if self-employed <input type="checkbox"/> PTIN P01426180 Firm's EIN ▶ 59-2145410 Phone no. 386-755-4200

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 X

1 Briefly describe the organization's mission:
CAREERSOURCE CAPITAL REGION PROVIDES COMPREHENSIVE EMPLOYMENT AND WORKFORCE SERVICES FOR OUR REGION.

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
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

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 \$ **5,948,014.** including grants of \$ _____) (Revenue \$ **20,057.**)
CAREERSOURCE CAPITAL REGION IS THE RECOGNIZED LEADER FOR TALENT CREATION AND CONNECTING WORK-READY JOB SEEKERS WITH DIVERSE AND COMPETITIVE EMPLOYMENT OPPORTUNITIES.

4b (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4c (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4d Other program services (Describe in Schedule O.)
(Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4e Total program service expenses **5,948,014.**

**BIG BEND JOBS AND EDUCATION COUNCIL, INC
CAREERSOURCE CAPITAL REGION**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors?</i>	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X

**BIG BEND JOBS AND EDUCATION COUNCIL, INC
CAREERSOURCE CAPITAL REGION**

Form 990 (2017)

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Part IV Checklist of Required Schedules *(continued)*

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?		
Note. All Form 990 filers are required to complete Schedule O	X	

Form 990 (2017)

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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
4b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7d	If "Yes," indicate the number of Forms 8282 filed during the year		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
9a	Did the sponsoring organization make any taxable distributions under section 4966?		
9b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
11a	Gross income from members or shareholders		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		
13b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
13c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

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 in 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
1a	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 in Schedule O.	23	
b	Enter the number of voting members included in line 1a, above, who are independent	23	
2	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?	2	X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	3	X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6	Did the organization have members or stockholders?	6	X
7a	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?	7a	X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	8a	X
b	Each committee with authority to act on behalf of the governing body?	8b	X
9	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 in Schedule O	9	X

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	X
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?	10b	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	X
13	Did the organization have a written whistleblower policy?	13	X
14	Did the organization have a written document retention and destruction policy?	14	X
15	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?		
a	The organization's CEO, Executive Director, or top management official	15a	X
b	Other officers or key employees of the organization	15b	X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
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?	16b	

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **None**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 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.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in 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.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records: **The Organization - 850-414-6085**
325 JOHN KNOX RD, ATRIUM BLVD, #102, TALLAHASSEE, FL 32303

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.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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) BETH CICHETTI CHAIR	1.00	X		X				0.	0.	0.
(2) SCOTT WATSON VICE CHAIR	1.00	X		X				0.	0.	0.
(3) NINA SINGLETON SELF TREASURER	1.00	X		X				0.	0.	0.
(4) KEVIN VAUGHN SECRETARY	1.00	X		X				0.	0.	0.
(5) TAWANA GILBERT BOARD MEMBER	1.00	X						0.	0.	0.
(6) SHELLY BELL BOARD MEMBER	1.00	X						0.	0.	0.
(7) BENJAMIN BOYD BOARD MEMBER	1.00	X						0.	0.	0.
(8) BRAD COBURN BOARD MEMBER	1.00	X						0.	0.	0.
(9) MAURICIO ENDARA BOARD MEMBER	1.00	X						0.	0.	0.
(10) JONATHAN GRAY BOARD MEMBER	1.00	X						0.	0.	0.
(11) HOLLY J. HENDERSON BOARD MEMBER	1.00	X						0.	0.	0.
(12) MARIA MEAD BOARD MEMBER	1.00	X						0.	0.	0.
(13) REBECCA KELLY-MANDERS BOARD MEMBER	1.00	X						0.	0.	0.
(14) JIM MURDAUGH BOARD MEMBER	1.00	X						0.	0.	0.
(15) SARAH MURPHY BOARD MEMBER	1.00	X						0.	0.	0.
(16) JEANNA OLSON BOARD MEMBER	1.00	X						0.	0.	0.
(17) CRISTINA PAREDES BOARD MEMBER	1.00	X						0.	0.	0.

**BIG BEND JOBS AND EDUCATION COUNCIL, INC
CAREERSOURCE CAPITAL REGION**

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) KATRINA ROLLE BOARD MEMBER	1.00	X					0.	0.	0.	
(19) MELISSA RUDD BOARD MEMBER	1.00	X					0.	0.	0.	
(20) JOHN SHUFF BOARD MEMBER	1.00	X					0.	0.	0.	
(21) KATRINA TUGGERSON BOARD MEMBER	1.00	X					0.	0.	0.	
(22) MATTHEW SALERA CFO	40.00			X			88,016.	0.	16,274.	
(23) JAMES MCSHANE CEO	40.00			X			112,640.	0.	13,880.	
1b Sub-total							200,656.	0.	30,154.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							200,656.	0.	30,154.	

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 **1**

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 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? <i>If "Yes," complete Schedule J for such individual</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		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
INSPIRED TECHNOLOGIES, 3058 HIGHLAND OAKS TERRACE, TALLAHASSEE, FL 32301	INFORMATION TECHNOLOGY	136,709.

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 **1**

**BIG BEND JOBS AND EDUCATION COUNCIL, INC
CAREERSOURCE CAPITAL REGION**

Form 990 (2017)

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Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	6,401,746.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f					
	g Noncash contributions included in lines 1a-1f: \$						
	h Total. Add lines 1a-1f		6,401,746.				
Program Service Revenue	2 a _____	Business Code					
	b _____						
	c _____						
	d _____						
	e _____						
	f All other program service revenue						
	g Total. Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)						
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	(i) Real	(ii) Personal				
		b Less: rental expenses					
		c Rental income or (loss)					
		d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		b Less: cost or other basis and sales expenses					
		c Gain or (loss)					
		d Net gain or (loss)					
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a					
		b Less: direct expenses	b				
		c Net income or (loss) from fundraising events					
	9 a Gross income from gaming activities. See Part IV, line 19	a					
b Less: direct expenses		b					
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	a						
	b Less: cost of goods sold	b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
11 a <u>SPONSORSHIPS AND OTHER</u>	900099		20,057.	20,057.			
b _____							
c _____							
d All other revenue							
e Total. Add lines 11a-11d			20,057.				
12 Total revenue. See instructions.			6,421,803.	20,057.	0.	0.	

**BIG BEND JOBS AND EDUCATION COUNCIL, INC
CAREERSOURCE CAPITAL REGION**

Form 990 (2017)

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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				
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	234,971.		234,971.	
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	728,053.	687,357.	40,696.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	45,445.	44,418.	1,027.	
9 Other employee benefits	129,294.	101,870.	27,424.	
10 Payroll taxes	71,334.	52,426.	18,908.	
11 Fees for services (non-employees):				
a Management				
b Legal	86,068.	50,609.	35,459.	
c Accounting	18,000.		18,000.	
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.)				
12 Advertising and promotion	79,001.	73,969.	5,032.	
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	645,739.	605,198.	40,541.	
17 Travel	41,316.	25,323.	15,993.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	18,772.	11,025.	7,747.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	14,594.	14,594.		
23 Insurance	18,045.	15,331.	2,714.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a ONE STOP SERVICES	2,472,321.	2,472,321.		
b WORK EXPERIENCE	519,703.	519,703.		
c PARTICIPANT SERVICES	485,767.	485,767.		
d SYSTEMS	246,307.	240,478.	5,829.	
e All other expenses <u>See Sch O</u>	609,549.	547,625.	61,924.	
25 Total functional expenses. Add lines 1 through 24e	6,464,279.	5,948,014.	516,265.	0.
26 Joint costs. 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)

**BIG BEND JOBS AND EDUCATION COUNCIL, INC
CAREERSOURCE CAPITAL REGION**

Form 990 (2017)

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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
Assets	1 Cash - non-interest-bearing	305,437.	1	337,140.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	545,199.	3	460,974.
	4 Accounts receivable, net		4	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	3,500.	9	6,390.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	606,881.		
	b Less: accumulated depreciation	554,001.		
	11 Investments - publicly traded securities	42,452.	10c	52,880.
	12 Investments - other securities. See Part IV, line 11		11	
	13 Investments - program-related. See Part IV, line 11		12	
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11		14	
16 Total assets. Add lines 1 through 15 (must equal line 34)	896,588.	15	857,384.	
Liabilities	17 Accounts payable and accrued expenses	442,044.	16	857,384.
	18 Grants payable		17	528,558.
	19 Deferred revenue	156,332.	18	
	20 Tax-exempt bond liabilities		19	73,090.
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		20	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		21	
	23 Secured mortgages and notes payable to unrelated third parties		22	
	24 Unsecured notes and loans payable to unrelated third parties		23	
	25 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		24	
	26 Total liabilities. Add lines 17 through 25	598,376.	25	601,648.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	298,212.	26	601,648.
	28 Temporarily restricted net assets		27	255,736.
	29 Permanently restricted net assets		28	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.		29	
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	298,212.	33	255,736.
34 Total liabilities and net assets/fund balances	896,588.	34	857,384.	

Form **990** (2017)

**BIG BEND JOBS AND EDUCATION COUNCIL, INC
CAREERSOURCE CAPITAL REGION**

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	6,421,803.
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,464,279.
3	Revenue less expenses. Subtract line 2 from line 1	3	-42,476.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	298,212.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	255,736.

Part XII Financial Statements and Reporting

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

		Yes	No
1	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.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? _____ 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		X
b	Were the organization's financial statements audited by an independent accountant? _____ 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	X	
c	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? _____ If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
3a	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	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits _____	X	

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization **BIG BEND JOBS AND EDUCATION COUNCIL, INC CAREERSOURCE CAPITAL REGION** Employer identification number **59-3633062**

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	6236660.	6029234.	5487009.	5778775.	6401746.	29933424.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	6236660.	6029234.	5487009.	5778775.	6401746.	29933424.
5 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)						
6 Public support. Subtract line 5 from line 4.						29933424.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
7 Amounts from line 4	6236660.	6029234.	5487009.	5778775.	6401746.	29933424.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						29933424.
12 Gross receipts from related activities, etc. (see instructions)					12	20,057.
13 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						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f))	14	100.00 %
15 Public support percentage from 2016 Schedule A, Part II, line 14	15	100.00 %
16a 33 1/3% support test - 2017. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input checked="" type="checkbox"/>	
b 33 1/3% support test - 2016. 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 stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
17a 10% -facts-and-circumstances test - 2017. 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 stop here. 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 10% -facts-and-circumstances test - 2016. 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 stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
18 Private foundation. 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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 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						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
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						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (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

15 Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2016 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2016 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2017. 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 - 2016. 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
1 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>		
2 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>		
3a 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 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>		
c 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>		
4a 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 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>		
c 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>		
5a 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 Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 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>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (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>		
8 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>		
9a 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 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>		
c 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>		
10a 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 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
11 Has the organization accepted a gift or contribution from any of the following persons?		
a 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 A family member of a person described in (a) above?		
c 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.		
11a		
11b		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 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.		
2 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.		
1		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 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).		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 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?		
2 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).		
3 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.		
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).			
2 Activities Test. Answer (a) and (b) below.		Yes	No
a 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 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.			
3 Parent of Supported Organizations. Answer (a) and (b) below.			
a 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 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.			
2a			
2b			
3a			
3b			

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.

Section A - Adjusted Net Income		(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	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(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	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
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	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			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	Distributable Amount. 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
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2017 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2017	(iii) Distributable Amount for 2017
1 Distributable amount for 2017 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2017 (reasonable cause required- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2017			
a			
b From 2013			
c From 2014			
d From 2015			
e From 2016			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2017 distributable amount			
i Carryover from 2012 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2017 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2017 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2017, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2018. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2013			
b Excess from 2014			
c Excess from 2015			
d Excess from 2016			
e Excess from 2017			

BIG BEND JOBS AND EDUCATION COUNCIL, INC

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 for the latest information.

OMB No. 1545-0047

2017

Name of the organization BIG BEND JOBS AND EDUCATION COUNCIL, INC CAREERSOURCE CAPITAL REGION	Employer identification number 59-3633062
------------------------------------------------------------------------------------------------------------	-----------------------------------------------------

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).

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2017)

Name of organization BIG BEND JOBS AND EDUCATION COUNCIL, INC CAREERSOURCE CAPITAL REGION	Employer identification number 59-3633062
---------------------------------------------------------------------------------------------------------------	----------------------------------------------

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 LABOR 200 CONSTITUTION AVE NW WASHINGTON, DC 20210	\$ 5,095,244.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	US DEPARTMENT OF AGRICULTURE 1400 INDEPENDENCE AVE SW WASHINGTON, DC 20250	\$ 132,460.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	US DEPARTMENT OF HEALTH AND HUMAN SERVICES 200 INDEPENDENCE AVE SW WASHINGTON, DC 20201	\$ 1,132,473.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	US DEPARTMENT OF COMMERCE 1401 CONSTITUTION AVE NW WASHINGTON, DC 20230	\$ 37,002.	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.)

Name of organization BIG BEND JOBS AND EDUCATION COUNCIL, INC CAREERSOURCE CAPITAL REGION	Employer identification number 59-3633062
--------------------------------------------------------------------------------------------------------------------------	-----------------------------------------------------

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 BIG BEND JOBS AND EDUCATION COUNCIL, INC CAREERSOURCE CAPITAL REGION	Employer identification number 59-3633062
--------------------------------------------------------------------------------------------------------	-----------------------------------------------------

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
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
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 for instructions and the latest information.

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization **BIG BEND JOBS AND EDUCATION COUNCIL, INC CAREERSOURCE CAPITAL REGION** Employer identification number **59-3633062**

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 (e.g., 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?

Yes No

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)?

Yes No

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 SFAS 116 (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 SFAS 116 (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 SFAS 116 (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) 2017

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 are a 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 programs
 - 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					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 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 Temporarily restricted 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		26,433.	3,524.	22,909.
d Equipment		290,723.	260,752.	29,971.
e Other		289,725.	289,725.	0.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				52,880.

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)		
Total. (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)		
Total. (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)	
Total. (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)	
Total. (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 FIN 48 (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.

1	Total revenue, gains, and other support per audited financial statements		1	6,421,803.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	0.
3	Subtract line 2e from line 1		3	6,421,803.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	6,421,803.

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.

1	Total expenses and losses per audited financial statements		1	6,464,279.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	0.
3	Subtract line 2e from line 1		3	6,464,279.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	6,464,279.

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:

CAREERSOURCE CAPITAL REGION HAS REVIEWED AND EVALUATED THE RELEVANT TECHNICAL MERITS OF EACH OF ITS TAX POSITIONS IN ACCORDANCE WITH ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA FOR ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES AND DETERMINED THAT THERE ARE NOT UNCERTAIN TAX POSITIONS THAT WOULD HAVE A MATERIAL IMPACT ON THE FINANCIAL STATEMENTS OF CAREERSOURCE CAPITAL REGION.

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 for the latest information.

OMB No. 1545-0047

2017

Open to Public
Inspection

Name of the organization	BIG BEND JOBS AND EDUCATION COUNCIL, INC CAREERSOURCE CAPITAL REGION	Employer identification number 59-3633062
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Form 990, Part I, Line 1, Description of Organization Mission:

REGION.

Form 990, Part III, Line 4d, Other Program Services:

OTHER PROGRAMS OF THE ORGANIZATION INCLUDE EMPLOYMENT SERVICES TO
VETERANS, REEMPLOYMENT SERVICES TO INDIVIDUALS ON UNEMPLOYMENT, TRADE
ADJUSTMENT ASSISTANCE, AND OTHER EMPLOYMENT RELATED SERVICES TO
INDIVIDUALS SEEKING EMPLOYMENT OR INCREASED EMPLOYMENT SKILLS.

Form 990, Part VI, Section B, line 11b:

THE FORM 990 WILL BE REVIEWED AND APPROVED BY THE ORGANIZATION'S AUDIT AND
EXECUTIVE COMMITTEE AND BY THE BOARD OF DIRECTORS BEFORE IT IS FILED.

Form 990, Part VI, Section B, Line 12c:

AT EACH BOARD MEETING, THE BOARD OF DIRECTORS OBTAINS INFORMATION REGARDING
CONFLICTS AND THOSE ABSTAINING FOR OTHER REASONS. THIS IS NOTED AND PLACED
IN THE MINUTES, WHICH IN TURN BECOME PART OF THE ORGANIZATION'S PUBLIC
RECORDS.

Form 990, Part VI, Section B, Line 15:

COMPARABILITY DATA IS PROVIDED TO THE BOARD OF DIRECTORS PRIOR TO APPROVAL
OF A BONUS OR RAISE. THE BOARD OF DIRECTORS VOTES ON THE RAISE OR BONUS.

Form 990, Part VI, Section C, Line 19:

THE ORGANIZATION'S GOVERNING BOARD DOCUMENTS CONFLICT OF INTEREST POLICY
AND FINANCIAL STATEMENTS CAN BE REQUESTED AT ANY TIME AT THE ORGANIZATION'S

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

Schedule O (Form 990 or 990-EZ) (2017)

Name of the organization	BIG BEND JOBS AND EDUCATION COUNCIL, INC CAREERSOURCE CAPITAL REGION	Employer identification number 59-3633062
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OFFICE.

Form 990, Part IX, Line 24e, All Other Functional Expenses:

REPAIR AND MAINTENANCE :

Program service expenses	198,935.
Management and general expenses	0.
Fundraising expenses	0.
Total expenses	198,935.

TEMPORARY HELP :

Program service expenses	54,171.
Management and general expenses	23,371.
Fundraising expenses	0.
Total expenses	77,542.

FURNITURE & EQUIPMENT:

Program service expenses	62,878.
Management and general expenses	93.
Fundraising expenses	0.
Total expenses	62,971.

SUPPLIES :

Program service expenses	46,897.
Management and general expenses	4,330.
Fundraising expenses	0.
Total expenses	51,227.

OUTREACH :

Name of the organization	BIG BEND JOBS AND EDUCATION COUNCIL, INC CAREERSOURCE CAPITAL REGION	Employer identification number 59-3633062
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Program service expenses	23,906.
Management and general expenses	0.
Fundraising expenses	0.
Total expenses	23,906.

SECURITY :

Program service expenses	23,080.
Management and general expenses	185.
Fundraising expenses	0.
Total expenses	23,265.

MAINTENANCE CONTRACTS:

Program service expenses	20,646.
Management and general expenses	0.
Fundraising expenses	0.
Total expenses	20,646.

TEXTBOOK AND SUPPLIES :

Program service expenses	18,995.
Management and general expenses	0.
Fundraising expenses	0.
Total expenses	18,995.

SOFTWARE AND LICENSES:

Program service expenses	1,606.
Management and general expenses	14,441.
Fundraising expenses	0.
Total expenses	16,047.

Name of the organization	BIG BEND JOBS AND EDUCATION COUNCIL, INC CAREERSOURCE CAPITAL REGION	Employer identification number 59-3633062
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TELEPHONE :

Program service expenses	15,050.
Management and general expenses	34.
Fundraising expenses	0.
Total expenses	15,084.

EMPLOYEE EDUCATION:

Program service expenses	7,487.
Management and general expenses	6,218.
Fundraising expenses	0.
Total expenses	13,705.

DUES AND MEMBERSHIP :

Program service expenses	8,868.
Management and general expenses	3,852.
Fundraising expenses	0.
Total expenses	12,720.

GADSDEN DEVELOPMENT COUNCIL :

Program service expenses	11,500.
Management and general expenses	0.
Fundraising expenses	0.
Total expenses	11,500.

OTHER :

Program service expenses	11,313.
Management and general expenses	0.

Name of the organization	BIG BEND JOBS AND EDUCATION COUNCIL, INC CAREERSOURCE CAPITAL REGION	Employer identification number 59-3633062
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Fundraising expenses 0.

Total expenses 11,313.

CELL PHONES:

Program service expenses 6,889.

Management and general expenses 1,289.

Fundraising expenses 0.

Total expenses 8,178.

WORKFORCE EXPRESS:

Program service expenses 7,981.

Management and general expenses 0.

Fundraising expenses 0.

Total expenses 7,981.

WAKULLA COUNTY ECONOMIC DEVELOPMENT :

Program service expenses 7,000.

Management and general expenses 0.

Fundraising expenses 0.

Total expenses 7,000.

DIRECT PROGRAM:

Program service expenses 6,836.

Management and general expenses 0.

Fundraising expenses 0.

Total expenses 6,836.

UTILITIES :

Name of the organization	BIG BEND JOBS AND EDUCATION COUNCIL, INC CAREERSOURCE CAPITAL REGION	Employer identification number 59-3633062
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Program service expenses	6,502.
Management and general expenses	0.
Fundraising expenses	0.
Total expenses	6,502.

PAYROLL SERVICES :

Program service expenses	0.
Management and general expenses	6,069.
Fundraising expenses	0.
Total expenses	6,069.

WORKERS COMPENSATION :

Program service expenses	2,492.
Management and general expenses	802.
Fundraising expenses	0.
Total expenses	3,294.

POSTAGE :

Program service expenses	1,693.
Management and general expenses	528.
Fundraising expenses	0.
Total expenses	2,221.

SUPPORT SERVICES:

Program service expenses	1,559.
Management and general expenses	0.
Fundraising expenses	0.
Total expenses	1,559.

Name of the organization	BIG BEND JOBS AND EDUCATION COUNCIL, INC CAREERSOURCE CAPITAL REGION	Employer identification number	59-3633062
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BACKGROUND CHECK :

Program service expenses	690.
Management and general expenses	560.
Fundraising expenses	0.
Total expenses	1,250.

PUBLICATIONS:

Program service expenses	384.
Management and general expenses	118.
Fundraising expenses	0.
Total expenses	502.

STAFF DEVEVELOPMENT:

Program service expenses	267.
Management and general expenses	34.
Fundraising expenses	0.
Total expenses	301.

Total Other Expenses on Form 990, Part IX, line 24e, Col A 609,549.

Form 990, Part XII, Line 2c:

THE ORGANIZATION HAS A COMMITTEE THAT ASSUMES RESPONSIBILITY FOR OVERSIGHT OF THE AUDIT OF ITS FINANCIAL STATEMENTS AND SELECTION OF AN INDEPENDENT ACCOUNTANT. THIS PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.